

ANNUAL REPORT



Muizenberg Improvement Districts NPC
Annual Report and Financial Statements
for the year ended 30 June 2025

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ABBREVIATIONS

- CEO Chief Executive Officer
- CFO Chief Financial Officer
- COCT /CCT City of Cape Town
- FOMP Friends of Muizenberg Park
- KPI Key performance Indicators
- MID Muizenberg Improvement District
- SCM Supply chain management

PART A: GENERAL INFORMATION

Registered name:	Muizenberg Improvement District NPC
Registration number:	2001/018176/08
Registered Office:	2 Atlantic Road, Muizenberg, 7945
VAT number:	4900231533
Telephone number:	082 4631525 / 060857 2076
Email address: manager@mid.org.za	admin@mid.org.za
Website address:	www.mid.org.za
External Auditors:	Harry Curtis and Co
Accountant:	Accountit - Roslyn Eachas
Company Secretary:	Cecil Kilpin
Ward:	64
Sub-council:	19
Principle Board Observer:	Izabel Sherry
Alternative Board Observer:	Mandy Marr
Sub-Council Manager:	Desiree Mentor

FOREWORD BY THE CHAIRPERSON

Strengthening Our Foundation for a Safer, Cleaner, and More Connected Muizenberg

Dear Members and Stakeholders,

As we conclude another year of meaningful progress within the Muizenberg Improvement District (MID), I am proud to reflect on the tangible strides we have made together in shaping a community that is safer, cleaner, and more connected. The 2025 financial year has been one of consolidation and focused delivery — a period where strategic intent was translated into visible results across all core portfolios.

Governance and Continuity

Our Board, strengthened by renewed participation and clearer portfolio accountability, has continued to uphold good governance practices and transparent leadership. We have sustained a high standard of engagement with the City of Cape Town (COCT), aligning with municipal partners and law enforcement agencies to deliver coordinated and effective service delivery within the boundaries of our mandate.

Regular board sessions, formal reporting mechanisms, and close financial oversight have ensured that our operations remain compliant, efficient, and accountable to the ratepayers who fund this important work. With professional support from our auditors, accountants, and management team, the MID continues to operate on a sound financial footing, closing the 2025 financial year with a healthy cash reserve and overall expenditure at **93% of the approved budget** — a demonstration of prudent fiscal management and disciplined cost control.

We have several Key Initiatives which will impact the current Cash reserve and see us setup a potential revenue stream that will ensure we negate the need for excessive rates increases, in light with the current increases from the CoCT having a real impact on each property owners' pocket.

Operational Impact

Across our six primary portfolios—Public Safety, Cleansing and Maintenance, Social Development, Business Revitalisation, Marketing and Communications, and Finance and Governance—the MID has delivered measurable impact.

- **Public Safety:** Our integrated safety model combining CCTV surveillance, visible patrols, and multi-agency collaboration continues to deliver strong results. With over 24-hour coverage, expanded monitoring, and intelligence-led deployments, our partnership with ADT, SAPS, and City Law Enforcement remains central to sustaining a secure environment.
- **Cleansing and Environmental Management:** The MID's cleaning team maintained its consistent presence throughout the district, extending coverage to overlooked areas, and adopting an environmentally responsible, chemical-free approach to verge and weed management. Through the **U-Turn partnership** and **Green Jobs initiative**, we have combined community upliftment with tangible environmental outcomes. This will now be strengthened with a working **Greening & Environmental** committee to green and uplift the neglected public garden spaces found in and around our SRA.
- **Social Development:** Our compassionate, structured approach to social upliftment continues to balance care and accountability. The Social Development Co-ordinator's ongoing collaboration with safety and cleaning teams ensures that individuals in need are identified, supported, and referred to appropriate services — reinforcing our community's

shared responsibility. We welcome a strong, organised and energetic Director to this Portfolio, Candice Horn (co-owner of The Commons) and overall rad human being, supported over a three-month handover period by our outgoing director Marion Thomas.

- **Business and Beachfront Revitalisation:** Muizenberg’s commercial heartbeat continues to strengthen. Through collaboration with property owners, entrepreneurs, and civic partners, the area’s reputation as a vibrant, safe, and creative economic hub continues to grow. Several Key Initiatives are being worked in this portfolio by myself as Chair, Mike R who owns this portfolio, several private businesses and individuals alongside the CoCT.
- **Marketing and Communications:** With the soon to be launch of our redesigned website and improved member communication channels, we’ve taken major steps forward in transparency and accessibility. Community newsletters, operational updates, and the expansion of member WhatsApp groups have improved participation and feedback. This is an area of great focus for us and one which we have been unable to unlock during the course of this year, with a well put together plan by the current Director Louise McCann we will be seeing a strong emphasis placed on member communication and the marketing of Muizenberg as a stay, eat, work and play destination for our city.

Community Partnership and Collaboration

The progress achieved this year reaffirms a key truth: sustainable urban improvement cannot be achieved in isolation. It is the product of collaboration—between residents, businesses, the city, and community organisations—that makes Muizenberg’s model of shared stewardship truly work.

Initiatives such as **Friends of Muizenberg Park**, **Poison-Free Muizenberg**, and our partnership with **SANParks** and the **Community Police Forum** have strengthened ties between civic participation and institutional support, fostering a culture of shared responsibility that will define the next phase of our growth.

Looking Ahead

As we look toward 2026, our focus will be on **deepening impact** rather than broadening scope. This means refining our performance metrics, completing the digital integration of operational data through Incident Desk, expanding CCTV and AI-linked monitoring coverage, and developing a more measurable framework for social development outcomes.

We will also continue to strengthen our relationship with the COCT, ensuring greater alignment in service coordination and improved responsiveness to municipal reporting. Above all, we remain committed to creating a district that reflects the best of what Muizenberg stands for: **community, creativity, and care.**

To all who continue to serve, volunteer, and support the MID’s mission — from our directors and staff to our partners and residents — I extend my deepest gratitude. The visible progress of Muizenberg is proof that when communities work together with purpose, accountability, and heart, real transformation follows.

Warm regards,

Jesse Adonis

Chairperson



TREASURERS OVERVIEW

The Finance and Governance portfolio ensures MID operations are sound and efficient.

- The Board has approved the Annual Financial Statements prepared by Harry Curtis & Co. for the year ending June 2025. These are available on the MID website.
- Monthly financial tracking is conducted by Roslyn Eachus of Account IT, ensuring the Board can monitor expenditure and budget allocations.
- As at 30 June 2025, the MID showed a cash reserve of R3 044 617 (2024: R2 961 981).
- The approved budget for the year to June 2025 included income of R3 181 600 and expenditure of the same amount.

Against this budget

- actual income was R3 181 600, in line with the budget
- actual expenses were R2 955 399, slightly below budget, 93% spent.

In analysing where the money has been spent the following should be noted R1 320 435 was spent on public safety, law enforcement officers and CCTV monitoring. The other 3 core business areas had much more modest expenditures of R165 202 including cleansing services (R22 728), environmental upgrading (R33 641), and social upliftment (R108 833).

The result is that these 6 core areas received 48% of disbursed funds. Employee related costs amounted to 28%, Depreciation and Repairs and Maintenance amount to 11% and General Expenditure 7% of disbursed funds.

Surplus funded Projects and Capital Expenditure budgets amounted to R1 112 814 for the 2025 financial year.

Capital expenditure of R459 539 was spent against a budget of R540 448. Law enforcement office spent R308 080 against budget of R347 750. Various projects of greening and community were carried out to the cost of R111 900 against the budget of R224 576. Some of these projects were carried over for completion in the 2025/26 financial year.

Jesse Adonis



Chairperson

Muizenberg Improvement District

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

We confirm that, to the best of our knowledge:

All information and amounts disclosed in the annual report are consistent with the annual financial statements audited by Harry Curtis and Co.

The directors consider the annual report, taken as a whole, to be accurate, fair, balanced and free of material omissions.

The Financial Statements, prepared in accordance with the applicable accounting standards International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Companies Act 71 of 2008, give a true and fair view of the assets, liabilities and financial position of the company.

The external auditors have been engaged to express an independent opinion on the annual financial statements.

Approved by the board on 27th November 2024 and signed on behalf by:

Jesse Adonis



Chairperson

Wayne Turner

Vice Chair

STRATEGIC OVERVIEW

Vision

The Muizenberg Improvement District (MID) was established in 2001 providing top up public safety and urban cleaning services, aligning with various COCT departments including Solid Waste and Law Enforcement amongst others.

Muizenberg isn't just the historic village and Surfer's Corner. It is a wide-reaching area, encompassing many people. Our vision is to make Muizenberg safe for all, keep it special and welcoming to tourists and locals alike. It should remain a place where anyone and everyone can enjoy the beauty of our area and the vibrance of a diverse community.

After more than 20 years of operation at this current size, the MID board believes that in order to work towards the vision, we need professionalism in the organisation and we need to move away from the "politics" which have beset the organisation for years.

Mission

The MID's mission is to go about seeing urban upliftment of the Muizenberg area in the pursuit of the vision, through the diligent application of best-practice urban management and improvement, community engagement, and stakeholder management.

Vision

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

The MID organization will go about its business in a way that aligns with the **values** below:

- **EXCELLENCE** – we do what we commit to do, and we do it well. We leave things better than we find them. We show tenacity and determination in the pursuit of our mission.
- **CLARITY** – we are crystal clear in our communications and transparent with our activities and intentions. We make decisions based on factual input. We aim to be worthy of the trust placed in us by the community.
- **HEART** – we see the humanity in everyone, we slow down to listen, and we assume the best of people's intent. We build, mend, and keep strong relationships. We distinguish between the actions and the actor disagreements.
- **CREATIVITY** – we are creative when we need to be, we think out the box. We influence with creativity. We believe that the whole is greater than the sum of the parts. We reframe problems to come up with solutions.
- **CONNECTEDNESS** – we co-operate and collaborate, because we understand that
- we are all connected in some way. We look at the big picture but focus on what we
- can control. We listen to each other and consider each other's points of view.

STATUTORY MANDATE

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

ORGANISATIONAL PROFILE

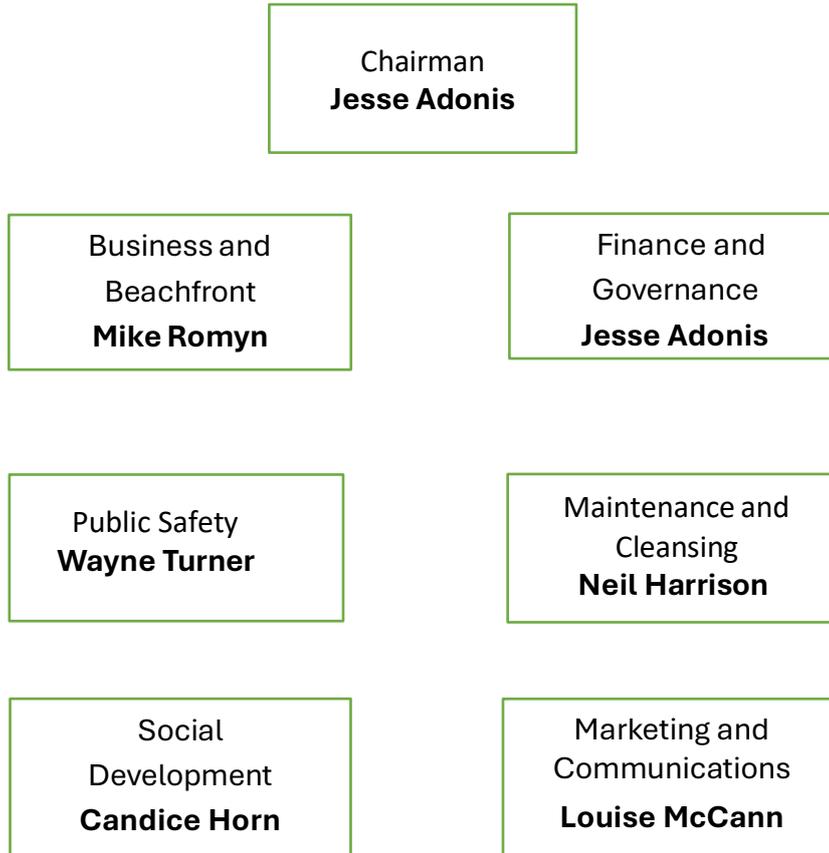
MUIZENBERG MPROVEMENT DISTRICT is dedicated to enhancing the Muizenberg area through a range of initiatives that align with our mission and strategic goals.

Our primary activities include:

- **Public Safety:** We implement measures to ensure the safety and security of all residents, workers and visitors in the area directly supporting our mission to create a secure environment.
- **Cleansing and Environmental Upgrade:** We provide continuous upkeep and cleaning services to maintain a clean and attractive residential and business area, fostering a welcoming atmosphere for all.
- **Social Development:** We promote social initiatives that benefit the local community, aligning with our core value of social responsibility.



ORGANISATIONAL STRUCTURE



OPERATIONS



PART B: PERFORMANCE INFORMATION

1. Situational Analysis

1.1 Service Delivery Environment

The Muizenberg Improvement District (MID) is committed to ensuring that Muizenberg remains a safe, clean, and welcoming environment for residents, businesses, and visitors. The public safety goal is to maintain a secure urban environment through the deployment of contracted public safety officers and Law Enforcement Officers who provide proactive patrols, incident response, and coordination with the MID Control Room and partner agencies.

In addition to contracted security operations, the MID actively explores and promotes community-based participation models that enhance safety through collaboration with local neighbourhood watches, the Muizenberg Community Police Forum (CPF), SAPS, and City of Cape Town Law Enforcement.

The cleansing portfolio focuses on areas within the MID boundary that fall outside the City's standard maintenance programmes, ensuring consistent cleaning of residential streets, lanes, and public spaces. MID's cleaning team maintains the area daily, with a fixed plan, while also addressing rapid response tasks such as litter collection, illegal dumping, and vegetation control. The City of Cape Town retains responsibility for main arterial routes: however, partnerships with residents, businesses, and civic groups—including voucher collection opportunities for the persons at the local U-Turn.

Social development remains a key pillar of the MID's mandate. A part-time social development coordinator engages with individuals living on the streets, facilitates referrals to the City's Street People Unit and partner NGOs, and supports pathways toward reintegration and sustainable change. This approach ensures that public safety and social upliftment operate hand-in-hand within the MID's holistic urban management strategy.

1.2 Organisational Environment

The Muizenberg Improvement District operates within a diverse and dynamic coastal community that includes residents, small businesses, creative industries, and tourism-based enterprises. As a community-driven and property-owner-funded organisation, the MID's mandate is to enhance the quality of life and promote a safe, sustainable, and vibrant district.

To achieve this, the MID collaborates closely with a range of public, private, and non-profit partners, including the City of Cape Town's Law Enforcement, Cleansing, and Social Development departments; SAPS Muizenberg; the CPF; and private security providers operating within the MID boundary. This networked approach ensures integrated service delivery and a unified response to local challenges.

The core operational services—public safety, cleansing, and social development—are implemented through outsourced contracts, overseen by the MID Manager, who ensures daily coordination, quality assurance, and community engagement. Internally, the MID Board provides governance oversight, supported by dedicated directors for each portfolio.

The MID employs a full-time Manager and Assistant to ensure the smooth, efficient, and coordinated operation of all its functions. The Manager oversees the day-to-day implementation of the MID’s strategic and operational plans, ensuring that public safety, cleansing, and social development

initiatives are effectively executed in line with the Board’s directives and the City of Cape Town’s CID framework. The Assistant provides crucial administrative, logistical, and communication support—

maintaining records, coordinating contractor schedules, monitoring service delivery, and assisting with reporting and community liaison.

Together, this management team serves as the operational backbone of the organisation, ensuring

that the MID’s activities run seamlessly, that stakeholders remain

informed and engaged, and that issues raised by residents or businesses are addressed promptly and professionally.

This dedicated management structure enables the MID to maintain high service standards, foster effective collaboration with the City and local partners, and continuously improve the safety, cleanliness, and overall quality of life within the Muizenberg Improvement District.

The MID continues to encourage volunteer participation through structured engagement channels to support events, outreach initiatives, and environmental programmes.

2. Strategic Objectives

Strategically, the Muizenberg Improvement District works in partnership with the City of Cape Town, property owners, businesses, and community stakeholders to uplift the area through targeted safety, cleaning, and social development interventions. The overarching objective is to promote public confidence, economic activity, and urban resilience within the Muizenberg precinct.

This is achieved through:

- **Improved Public Safety:** Proactive, visible patrols supported by the MID Control Room, in coordination with SAPS, City Law Enforcement, private security providers, and the CPF. Efforts focus on deterrence, rapid incident response, and intelligence-led deployment.
- **Clean and Well-Maintained Public Environment:** Daily cleaning and maintenance of streets, sidewalks, and public spaces, supported by swift reporting of infrastructure faults to relevant City departments and community participation in beautification projects.
- **Social Responsibility and Development:** Promotion of inclusive, compassionate responses to social challenges through partnerships with the City’s Street People Unit, NGOs, and local churches, ensuring humane and sustainable interventions.
- **Community Communication and Transparency:** Regular updates and engagement with

members via newsletters, WhatsApp groups, social media, and community meetings, ensuring accountability and shared ownership of the MID’s goals.

Business Revitalization:

Boosting Commercial Activity

The combined efforts of past and present MID Board members, together with the commitment of local stakeholders and the confidence of private investors, have played a pivotal role in driving commercial renewal across Muizenberg. What was once a quiet beachfront is steadily evolving into a vibrant economic hub—reflecting a shared vision of progress, sustainability, and community pride.

This ongoing revitalisation of Muizenberg’s business landscape has breathed new energy into our local economy, creating opportunities for both established enterprises and emerging entrepreneurs. We are now witnessing the early stages of a dynamic and connected business network, characterised by collaboration, innovation, and a thoughtful approach to sustainable growth.

The MID is proud to support this momentum—helping to nurture an environment where business can thrive while preserving the character and cultural heritage that make Muizenberg unique. With continued cooperation between the public and private sectors, we look forward to seeing this growth flourish and strengthen in the years ahead.

Improving Our Public Image

The Marketing and Communications portfolio has continued to refine and strengthen how the MID engages with its members and the wider community. A more strategic and consistent approach has been adopted to ensure that information about projects, operations, and developments is clear, timely, and accessible.

A key initiative this year has been the complete redesign of the MID website, which will go live early in the new financial year. The new platform has been developed to reflect the professionalism and transparency of the organisation while providing a more user-friendly experience. Once launched, it will serve as a central hub for updates, reports, and resources—making it easier for residents, businesses, and partners to stay informed and connected.

Regular communication through newsletters, project updates, and visual reporting has also helped to strengthen trust and encourage greater community participation. These improvements ensure that MID communications are not only informative but also build a sense of shared ownership and pride in Muizenberg’s continued progress.

Our Shared Vision for Muizenberg’s Future

The Muizenberg Improvement District (MID) remains steadfast in its commitment to shaping Muizenberg into a vibrant, sustainable, and welcoming district—a place where residents, businesses, and visitors alike can thrive. Our vision extends beyond daily operations; it’s about cultivating a neighbourhood that balances progress with preservation, and innovation with inclusivity.

Through continued investment in public safety, maintenance, urban management, and social development, the MID strives to create an environment that reflects the true spirit of

Muizenberg—diverse, creative, and community-driven. Every project, partnership, and initiative contributes to a shared goal: a suburb that is cleaner, safer, and more connected, where opportunity and wellbeing go hand in hand.

We recognise that this transformation cannot be achieved by the MID alone. It relies on collaboration—between residents, local businesses, community organisations, and the City of Cape Town. Together, we can continue to build a Muizenberg that future generations will be proud to call home: a community defined by care, resilience, and a shared commitment to positive change.

Strategic Objectives

Strategically the MID works in partnership with COCT, property owners and businesses within the MID bounds towards the economic growth of the area by maintaining a high level of security and cleanliness to promote the use of and investment into the area. This objective is achieved through the following strategies.

- Improved public safety through proactive visible vehicle and foot patrols throughout the area which is augmented by the monitoring of public open spaces by the MID control room. Good relationships with SAPS, Law Enforcement and all Security providers in the MID bounds.
- Maintaining a clean area.
- Ensuring that all public infrastructure is maintained and, if not, reported timeously to the relevant COCT department for repair.
- Promote social responsibility.
- Regular communication with the MID membership, with the use of various WhatsApp groups.

Complaints Process

The Muizenberg Improvement District has implemented documenting of all complaints alongside a resolutions process.

Upon receiving a complaint, it is documented by the Office Administrator, communicated to the Manager and investigated (if required). The complaint and information would then be circulated to the board and relevant portfolio director for comment, once completed the manager would then revert to the complainant with a resolution and/or comments.

Further actions that will be taken in the form of the following.

- A face-to-face meeting with the complainant, should it be required.
- Communication of the progress of the complaint and what actions have been taken.
- Advising the complainant that the complaint has been resolved.
- If the complaint is a regular one, communicating to all within the MID of the issue via our monthly Newsletter.

Performance Information:

Public Safety

4.1 CCTV Surveillance and Collaborative Partnerships

The Muizenberg Improvement District (MID) has installed and currently utilises a comprehensive CCTV surveillance network as a core component of its integrated public-safety strategy. The system is monitored 24 hours a day from the MID Control Room, providing real-time oversight of key streets, public spaces, and access points across the district. Advanced AI-assisted analytics help operators identify unusual movement or behaviour patterns, particularly during nighttime hours, with immediate alerts relayed to on-duty patrol teams for verification and response.

The MID's appointed public-safety contractor, ADT, works in close coordination with the Control Room and the City of Cape Town Law Enforcement to ensure a rapid and effective response to all incidents detected via the CCTV network. Communication between control-room operators, ADT patrol staff, and Law Enforcement officers is maintained through dedicated radio channels and a WhatsApp coordination group, enabling seamless information flow and real-time situational updates.

The CCTV system enhances visibility and deterrence throughout the precinct, covering priority zones such as Main Road, Atlantic Road, the beachfront precinct, the Muizenberg Station area, and the Village intersections. Expansion of the network remains a strategic priority, with annual budget allocations made for additional cameras in high-risk or high-traffic locations. The MID also actively seeks to link and utilise private cameras overlooking public spaces to strengthen area-wide coverage and collaborative monitoring.

To support regional coordination, the MID has allocated funds for the installation of a number-plate-recognition (LPR) camera, which will integrate with the Muizenberg–Fish Hoek LPR network. This system assists in the early detection of vehicles connected to criminal activity, contributing to shared intelligence and joint operations with neighbouring districts.

Strong liaison and collaboration remain essential to the success of the MID’s public-safety operations.

The MID maintains active working relationships with:

- SAPS Muizenberg and the Community Police Forum (CPF)
- City of Cape Town Law Enforcement and Auxiliary Officers
- Local business associations and civic organisations
- SANParks, particularly along the mountain-slope interface areas

Community involvement continues to be a cornerstone of the MID’s safety model. Residents and businesses are encouraged to join the MID-sponsored WhatsApp alert groups, which provide a direct channel for reporting suspicious activity or requesting assistance.

Through this combination of technology, professional patrol operations by ADT, and strong inter-agency collaboration, the MID’s CCTV surveillance system continues to serve as a cornerstone of public safety — helping to maintain a secure, responsive, and resilient Muizenberg for all who live, work, and visit the area.

Monitoring of Public-Safety Performance and Coordination of Law-Enforcement Activities

The MID Manager is responsible for monitoring the performance and service delivery standards of the appointed public-safety contractor, ADT, to ensure that all operations are conducted efficiently and in accordance with the MID’s strategic and contractual objectives.

Regular inspections of public-safety officers and patrol operations are carried out to verify visibility, professionalism, and adherence to patrol schedules within the Muizenberg Improvement District.

The Manager further ensures that ADT provides ongoing training and refresher sessions for its public-safety personnel, focusing on City of Cape Town by-laws, community engagement practices, and detailed local knowledge of the Muizenberg area, including key routes, public spaces, and high-traffic zones.

In addition, the Manager facilitates coordination and communication between the MID, ADT, SAPS Muizenberg, and City of Cape Town Law Enforcement, ensuring that all enforcement and public-safety activities are aligned and mutually supportive. The MID also maintains cooperative engagement with SANParks security officials on matters affecting the mountain-slope and beachfront interface areas, promoting an integrated and collaborative approach to safety and compliance across the precinct.

Statistical Reporting

Accurate data and incident reporting are essential for evidence-based decision-making and strategic resource allocation within the Muizenberg Improvement District (MID). To support this, the MID has implemented a centralised reporting and data-capture system that consolidates all recorded incidents into a single digital database, primarily through the Incident Desk platform. This system enables the classification of incidents according to SAPS crime categories, ensuring consistency with formal law-enforcement reporting standards.

Given Muizenberg’s dynamic environment and the number of different safety stakeholders active in the area—including the MID’s appointed public-safety contractor (ADT), private security service providers, SAPS Muizenberg, and City of Cape Town Law Enforcement—data collection remains a complex task. Not all service providers or residents routinely share incident information, resulting in gaps in available data. The non-reporting of crime further affects the deployment of staffing to Muizenberg SAPS.

The MID also recognises that many incidents go unreported due to factors such as a lack of awareness, the perception that minor incidents are not worth reporting, concerns about potential intimidation, or the time involved in making a formal SAPS statement or attending court proceedings. When Tourists are subject to crime, they also do not report it, due to their limited time in Country.

Despite these challenges, the MID continues to emphasise the critical importance of accurate reporting. Reliable data allows the organisation to identify crime and by-law hotspots, monitor trends, and allocate resources more effectively. The MID will therefore continue to enhance communication with residents, businesses, and stakeholders to encourage timely and transparent reporting of all incidents, reinforcing a shared commitment to safety and accountability across the precinct.

PUBLIC SAFETY			
ACTION STEPS	KEY PERFORMANCE INDICATOR	RESPONSIBLE	COMMENTS
1. Analyse sources and types of crime in the MID area in consultation with relevant security bodies.	A written report detailing sources and types	Manager	Ongoing weekly safety meetings with SAPS and other Security companies in the area Target achieved
2. Compile a threat analysis in consultation with relevant security bodies	A written report detailing threats	Manager	Crime analysis completed with SAPS Crime Intelligence Target Achieved
3. Construct a strategy based on 1 and 2 above	Strategy document	Manager & Portfolio Director	Ongoing Target Achieved

4. Identify weaknesses with existing security bodies and implement effective coordination plan	Reviewed Quarterly	Manager & Portfolio Director	Target Achieved
5. Develop a security management plan with clear deliverables and defined performance indicators to guide safety services by the appointed service provider and evaluate levels of service provided. Manager, Director & Security Service Provider	Regular reviews	Manager & Service Provider & Portfolio Director	Quarterly contract management completed with focus on deliverables.
6. Deploy security resources accordingly and effectively on visible patrols. Service providers/personnel to be easily identifiable	Effective safety and security patrols in the MID with real-time communication from camera control room.	Manager & Service Provider	Target Achieved – Hot spots platted with SAPS. Regular updates performed with a focus on the crime trend for the week/month
7. Provide radio link between security operatives and control room	Regular daily radio checks with personnel to confirm radio connection	Manager & Service Provider	Ongoing
8. Monitor and evaluate security strategy and performance of all service delivery on a quarterly basis.	Report findings to MID Board of Directors with recommendations where applicable	Manager & Portfolio Director	Target Achieved Quarterly reports supplied
9. Monitor CCTV cameras.	Active monitoring for crime prevention as well as passive measures, i.e. providing footage to SAPS of any criminal activities captured on camera.	Service Provider	Target Achieved – MID control room
10. Establish a MID-controlled Public Safety Control Room	Successfully establish the control room.	Project Manager, Portfolio Director	Target Achieved – MID control room

4.2 Cleansing and Maintenance

The **Muizenberg Improvement District (MID)** employs a dedicated **cleaning team** responsible for maintaining cleanliness and environmental management throughout the district. This service remains a key operational mandate and will continue for the duration of the current **MID Business Plan period**.

The MID cleaning team operates according to a **structured weekly roster**, ensuring that all streets within the district are serviced **every week**, while litter is also collected following the City’s weekly refuse removal. This system provides consistent coverage across all public spaces and helps maintain a clean, safe, and welcoming environment for residents, businesses, and visitors.

As part of the MID’s commitment to **environmental sustainability and community health**, the organisation has **discontinued the use of glyphosate and other chemical herbicides** in all weed-

control operations. In alignment with the **Poison-Free Muizenberg initiative**, all weed removal and verge maintenance are now carried out **manually** by the MID cleaning team. This approach supports a safer, environmentally responsible, and community-endorsed method of maintaining the urban landscape.

The MID also partners with **U-Turn**, an organisation supporting individuals on the path to rehabilitation and reintegration. Through this partnership, participants are provided with **voucher-earning work opportunities** within the MID area **on Mondays, Wednesdays, and Fridays**. These participants assist with litter collection and other light cleaning tasks under the supervision of the **MID cleaning team**, creating both a social-impact benefit and visible improvement in the area's cleanliness.

The **MID Manager** oversees the performance, deployment, and safety compliance of the cleaning team through **weekly check-ins and site inspections**, ensuring that operational standards are met and that services align with the MID's objectives. The Manager also identifies and records **health and safety concerns**—such as hazardous waste, damaged pavements, or unsafe public areas—and submits **periodic reports** to the **MID Board** and the **City of Cape Town** for appropriate follow-up.

Through this integrated approach—combining **environmental sustainability, community partnerships, and consistent maintenance standards**—the MID continues to enhance both the **visual appeal and overall liveability** of the **Muizenberg Improvement District**.

4.3 Monitoring and Reporting

The **MID Manager** oversees the performance and daily activities of the **MID cleaning team** to ensure that all operational tasks are **monitored, recorded, and reported** accurately. Daily feedback from the cleaning team is captured and consolidated through the **Incident Desk reporting platform**, which serves as the MID's central database for cleansing-related service requests, incidents, and follow-up actions.

All **C3 service requests** generated by the MID—covering issues such as illegal dumping, overflowing bins, broken infrastructure, and damaged signage—are **logged into Incident Desk** to maintain a complete record of reporting activity and response times. This integration allows the MID to track the progress of each C3 submission, monitor performance, and identify recurring service-delivery challenges.

In cases where C3 notifications remain **unresolved or delayed**, the MID Manager **escalates the matter to Izabel Sherry** for follow-up with the relevant **City of Cape Town department**. This process ensures accountability, timely intervention, and effective coordination between the MID and the City's operational teams.

Monthly summaries of cleaning performance, incident trends, and outstanding C3 cases are submitted to the **MID Board** for review and strategic oversight. These reports enable informed decision-making, resource planning, and the continuous improvement of maintenance and cleansing standards across the **Muizenberg Improvement District**.

CLEANSING AND MAINTENANCE			
ACTION STEPS	KEY PERFORMANCE INDICATOR	RESPONSIBLE	COMMENTS
1. Develop cleaning and maintenance strategy	Presentation to Board	Manager	Target Achieved
2. Ensure staff carefully monitored and administered and given sufficient supplies	Monthly report to Board	Manager	Target Achieved – supply check completed at the beginning of each week
3. Monitor COCT cleaning of their roads	Monthly report to Board	Manager	Target Achieved – regular feedback and meetings conducted
4. Monitor effective maintenance of COCT parks, green areas, and beach area	Monthly report to Board	Manager	Target completed – Regular meeting with Parks and Recreation
5. Deep clean all roads weekly where the MID responsible.	Monthly report to Board	Manager	Target Completed – weekly deep cleans completed with general cleanups of other roads
6. Litter pick all roads at least three times per week where MID is responsible.	Monthly report to Board	Manager	Target completed – done twice daily
7. Weed all gutters and pavements weekly	Monthly report to Board	Manager	Target completed – completed as part of weekly schedule
8. Do C3 requests for all infrastructural faults and illegal dumping	Monthly report to Board	Manager	C3 requests completed with follow ups done to check if task completed. Escalated to Councilor for follow up if not done.
9. Promote adequate waste disposal with all private and public bodies in particular Metrorail	Quarterly review	Manager	Not Achieved – individual household choice

4.4 Environmental Development

Maintenance of Public Spaces

While the City of Cape Town holds primary responsibility for the maintenance of public parks and open spaces, the Muizenberg Improvement District (MID) recognises that meaningful collaboration between the City, local residents and community organisations greatly enhances the upkeep and vibrancy of these shared areas.

The MID maintains a close working relationship with multiple City of Cape Town departments—including Parks and Recreation, Urban Waste Management, and Roads and Stormwater—to ensure that maintenance needs within the district are effectively identified, reported, and addressed. This collaborative approach enables the MID to supplement City services and respond proactively to local maintenance priorities through its cleaning team.

The MID also benefits from the Green Jobs Programme, a Sub-council 19 initiative that provides additional labour support for the maintenance and beautification of public spaces within the district. These workers assist the MID cleaning team with tasks such as litter collection, vegetation clearing, and the upkeep of public areas. The partnership strengthens local service delivery while creating short-term employment opportunities and promoting community participation in maintaining the area’s natural and built environment.

To further enhance the standard of landscape care, the MID employs a gardener twice a week who provides an additional level of gardening and horticultural maintenance. This dedicated role focuses on tasks such as planting, pruning, weeding, and minor beautification projects across key public gardens and park spaces, complementing the work of both the MID cleaning team and Green Jobs participants.

Key parks and garden initiatives supported by the MID include:

- Muizenberg Park – The Friends of Muizenberg Park, a volunteer-driven community association, play a leading role in the upgrading, enhancement, and ongoing development of the park. Through resident sponsorships and fundraising, they have significantly improved the park’s facilities, landscaping, and accessibility. The MID cleaning team, together with the two-day-a-week gardener and Green Jobs participants, provides regular maintenance, litter removal, and support to complement the Friends’ upgrade efforts—ensuring the park remains safe, vibrant, and well cared for.
- Royal Road Gardens – The MID team supports this central green space through ongoing litter collection, pathway clearing, and maintenance of landscaped areas to enhance its visual appeal and usability.
- Muizenberg Beachfront (including Surfers Corner and adjoining gardens) – As one of Muizenberg’s

most prominent public spaces and key tourist destinations, the MID cleaning team provides daily support to keep the beachfront, walkways, and adjacent gardens clean, litter-free, and inviting for residents and visitors.

- Palmer Road Garden – This smaller but vibrant community space is maintained with assistance from local volunteers, the MID cleaning team, and the gardener, who together preserve the garden’s aesthetic and community value.

The MID cleaning team, under the direction of the MID Manager, ensures these areas are regularly inspected and maintained. The MID also encourages and supports private initiatives and volunteer-driven projects, where residents contribute time, landscaping expertise, or resources to assist in beautification and environmental stewardship.

To contain costs within available resources, the Maintenance and Cleansing portfolio is allocated a modest but targeted budget. The MID prioritises high-visibility and high-use public spaces, while also fostering partnerships that extend the impact of limited funds through collaboration, volunteerism, and shared community pride.

Through this cooperative and environmentally responsible approach—supported by the Friends of Muizenberg Park, the Green Jobs initiative, the two-day-a-week gardener, and active community partnerships—the Muizenberg Improvement District ensures that its public parks and open spaces remain clean, attractive, and welcoming, reflecting Muizenberg’s distinctive coastal identity and strong community spirit.

ENVIRONMENTAL DEVELOPMENT			
ACTION STEPS	KEY PERFORMANCE INDICATOR	RESPONSIBLE	COMMENTS
1. Collaborate with relevant City Departments in respect to open spaces and bad buildings.	Landscaping, general appearance and building maintenance improvements.	Manager	Not Achieved – not regularly completed
2. Collaborate with body corporates, managing agents and property owners	Reasonably Maintained buildings. No criminal occupants	Manager	Achieved – communication via various Civic groups, walk-ins to office and telephonic conversations
3. Establish greening projects in suitable open spaces and maintain.	New projects	Manager	Target Achieved – gardens regularly maintained by weekly gardener
4. Encourage urban art initiatives.	New appropriate projects	Board & Manager	Not Achieved – limited space and COCT guidelines
5. Research recycling initiatives for possible consideration and implementation in the MID area in collaboration with other organizations	Reduction of waste	Board & Manager	COCT provides services and individual houses signup with private companies for collection
6. Collaborate with other stakeholders to identify and protect endangered plants and natural assets within the CID.	Establish and maintain good working relationships with related COCT departments and local NGOs	Board & Manager	Not Achieved – partner to be sought

4.4 Social and Economic Development

Social Development

The **Muizenberg Improvement District (MID)** community has long been recognised for its **inclusive and compassionate character**, embracing a *“live and let live”* approach that reflects the area’s social diversity and strong sense of community. In keeping with these values, the **Social Development portfolio** remains a cornerstone of the MID’s holistic strategy — addressing not only safety and urban management, but also the underlying **social challenges** that affect the well-being of the community.

The MID contracts a **Social Development Co-ordinator (SDC)** on a **part-time basis** to lead this vital area of work. The SDC collaborates closely with the **MID Manager** and the **public safety contractor (ADT)** to ensure that social interventions are coordinated with safety and cleaning operations, promoting both dignity and accountability in all engagements.

Coordination meetings are held between the **SDC**, the **MID Manager**, and the **public safety team** to review active cases, track progress on referrals, and identify individuals or areas requiring targeted support. This integrated, multidisciplinary approach ensures that social challenges — such as homelessness, substance dependency, and vulnerable individuals in public spaces — are addressed with empathy and effectiveness.

The **importance and impact** of this portfolio, along with the **successes achieved by the Social Development Co-ordinator**, have been regularly highlighted through the MID’s community updates and public communications. These initiatives continue to demonstrate the MID’s commitment to fostering a **safe, caring, and inclusive Muizenberg** where every individual is treated with respect and given opportunities for reintegration and support.

SOCIAL AND ECONOMIC DEVELOPMENT			
ACTION STEPS	KEY PERFORMANCE INDICATOR	RESPONSIBLE	COMMENTS
1. Create & maintain the database of homeless persons	Complete up to date list	Manager	Achieved – regular reports received from by hired resource
2 Collaborate with & press COCT for a Safe Place in or near Muizenberg.	Data-driven approach taken, which includes a reasonable amount of public participation.	Chairperson, director & manager	Not Achieved – COCT initiative
3. Communicate with relevant bodies to assist those homeless people who want assistance with rehabilitation.	Rehabilitation of those homeless wanting assistance.	Director & Manager	Interaction between MID and Social Development bodies operating within the MID area Not Achieved

4. Identify Street Children* and facilitate intervention from Social Welfare.	List of names	Manager	Ongoing
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4.5 Communications and Marketing

Purpose

The Communications and Marketing portfolio plays a critical role in shaping the public image, transparency, and stakeholder engagement of the Muizenberg Improvement District (MID). The primary purpose of this portfolio is to ensure that residents, business owners, partners, and the wider community are informed, involved, and aligned with the MID’s strategic objectives.

Effective communication supports trust-building, accountability, and collaboration, ensuring that the MID’s work in public safety, cleansing, and social development is visible and valued by all stakeholders.

Activities

Key activities undertaken within the reporting period include:

- Regular publication of digital newsletters and community updates.
- Maintenance and redesign of the MID website to improve access to information and service channels.
- Active management of the MID’s WhatsApp groups and social media platforms to enhance communication flow and community engagement.
- Promotion of community projects, including the Poison-Free Muizenberg initiative, Friends of Muizenberg Park partnership, and Green Jobs collaboration.

Strategic ObjectivesNo.	Strategic Objective	Description
1	Enhance communication and transparency	Ensure open and consistent communication with all stakeholders through multiple platforms.
2	Strengthen stakeholder relationships	Maintain positive engagement with residents, businesses, and community groups.
3	Promote MID's visibility and reputation	Position the MID as a proactive and trusted urban management partner.
4	Support community participation	Encourage collaboration and feedback from the public through accessible communication channels.
5	Educate and inform	Disseminate accurate, relevant information on safety, social, and environmental programmes.

Achievements

- Launch of a redesigned MID website, improving access to reports, contact information, and public notices.
- Improved response time to community queries via WhatsApp and email.
- Increased newsletter engagement and readership.
- Successful promotion of MID campaigns, including street cleaning awareness, Poison-Free commitment, and public safety updates.
- Strengthened stakeholder collaboration with local civic groups, the CPF, and business owners.

Shortfalls

- Limited staff capacity and external communication resources have delayed frequency of social media and website updates.
- Need for greater coverage of diverse resident groups, including tenants, new businesses, and non-English-speaking stakeholders.

The MID’s communication and marketing strategy depends on broad community participation.

Active engagement occurs through:

- WhatsApp community groups, which are jointly monitored by MID Directors, the MID Control Room, the MID Manager, and the Admin Assistant to ensure rapid response, escalation of safety concerns, and dissemination of verified information
- Newsletters and website updates providing regular operational and project insights
- Stakeholder meetings with SAPS, Law Enforcement, and civic associations and
- Direct correspondence with ratepayers, residents, and local businesses.

This structured approach has strengthened community trust, improved real-time communication and feedback, and increased the public visibility of the MID’s initiatives — building stronger collaboration across the community.

COMMUNICATIONS AND MARKETING			
ACTION STEPS	KEY PERFORMANCE INDICATOR	RESPONSIBLE	COMMENTS
1. Quarterly Service Delivery Report to Members	A quarterly service delivery report will be published, providing members with a clear and comprehensive summary of the performance of the organization in the key areas of responsibility.	Manager, Admin Assistant	Achieved – monthly bulletins sent
2. Maintain website & update with news and information.	Compliance with CID Policy and members access to information.	Admin Assistant	Achieved – New website

3. Promote and develop MID membership	Have active membership that represents the MID community.	Manager	Membership has increased – Achieved
4. Regular press releases in local newspapers and social media channels	Regular media exposure	Board, Admin Assistant	Not achieved – social media and Email communication preferred

PART C: CORPORATE GOVERNANCE

APPLICATION OF KING IV

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

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

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

Examples of where the King IV has been applied by the Muizenberg Improvement District Board.

Sustainability and Environmental Stewardship - Maintain Community Gardens

Inclusive Planning and Development - Muizenberg Park Masterplan & Restoration Collaboration with FOMP and surrounding neighbours to the upgrading of Muizenberg Park

Infrastructure and Safety - Develop initiatives to educate residents on emergency preparedness and community resilience. Together Muizenberg Community Watch hosting safety talks and demonstrations.

2. GOVERNANCE STRUCTURE

2.1. Board Composition

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

2.2. Board Observer

In terms of the By-law, city councillors are designated as “board observers” by the Executive Mayor to conduct oversight of board functions. This oversight entails receiving board documentation and attending board meetings, with a view to ensuring that the company duly executes its statutory mandate. The Executive Mayor appointed Cllr. Izabel Sherry as board observer and Cllr. Mandy Marr as her alternative

2.3. Appointment of the board

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

2.4. Overview of the board’s responsibilities

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

- Identifies strategies to implement the NPC’s business plan in a manner that ensures the financial viability of the company and takes adequate account of stakeholder interests.
- Monitors compliance with applicable legislation, codes, and standards. • Approves the annual budget.
- Oversees preparation of and approving the annual financial statements for adoption by members.
- Exercises effective control of the NPC and monitoring management’s implementation of the approved budget and business plan

Board charter

The board is satisfied that it has fulfilled its responsibilities under the board charter during the period under review. (King IV Principle 6(5)(b))

Director Independence

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

Board Committees

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

Attendance at Board and Committee Meetings

The Muizenberg Improvement District (MID) Board meets monthly to review operations, financial performance, and strategic priorities across all portfolios. Additional committee meetings are convened as required to address specific focus areas such as Public Safety, Cleansing, Social Development, and Communications.

To ensure effective governance and timely decision-making, a Board Information Pack is circulated ahead of each monthly meeting. This pack includes operational and financial reports, correspondence, and progress updates on projects. Where urgent matters arise between scheduled meetings, special board meetings may be called at the discretion of the Chairperson or MID Manager.

In addition to formal meetings, Board members utilise a dedicated WhatsApp communication group to share information, provide operational feedback, and maintain ongoing coordination between meetings. This platform facilitates efficient communication on urgent or emerging issues. However, any decisions or resolutions made via WhatsApp are formally ratified at the next scheduled Board meeting to ensure full compliance with governance procedures and record-keeping requirements.

The board observes Principals 1, 7, 8, 9, 10 & 15 of King IV regarding attendance of meetings.

ETHICAL LEADERSHIP

Directors are required to maintain the highest ethical standards. To this end, the NPC has adopted a code of conduct for directors, which governs their ethical roles and responsibilities, and provides guidelines on the applicable legal, management and ethical standards, see APPENDIX 1

Board Oversight of Risk Management

The Muizenberg Improvement District (MID) Board maintains strict oversight of risk management to ensure financial stability, operational continuity, and organisational integrity. The Board's approach is guided by the MID Risk Management and Procurement Policies, which set clear procedures for accountability, authorisation, and transparency across all areas of operation.

Financial Controls and Oversight

The risk management policy provides the Board of Directors with direct involvement in day-to-day financial procedures. All procurement and expenditure are subject to the authorisation procedures defined in the MID Procurement Policy. This includes:

- **Dual Director Authorisation for purchases or payments exceeding predetermined thresholds**
- **Prior notification and review of all payments by two Directors and the MID Accountant before release**
- **Pre-approval of major purchases through Board discussions and recorded decisions in Board meeting minutes**
- **Monthly review of cash flow, reserves, and budget performance to monitor financial stability and ensure compliance with the approved budget.**

These internal controls safeguard MID's funds and ensure transparent financial management, aligned with the City of Cape Town's compliance requirements for Special Rating Areas (SRAs).

RT D: FINANCIAL INFORMATION

Report of the External Auditor and Annual Financial Statements

MUIZENBERG IMPROVEMENT DISTRICT NPC

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

REGISTRATION NUMBER

2001/018176/08

DIRECTORS

J Adonis
S Roberts
M Romyn
K Tulloch

NATURE OF BUSINESS

Providing Services to the Special
Rating Areas of Muizenberg

REGISTERED ADDRESS

Muizenberg Clinic Building
2 Atlantic Road
Muizenberg
7945

AUDITORS

Harry Curtis & Co.

PREPARER

J Oelofse CA (SA)

**MUIZENBERG IMPROVEMENT DISTRICT NPC
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024**

DIRECTORS RESPONSIBILITIES AND APPROVAL

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

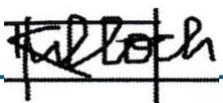
The annual financial statements are prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and in the manner required by the Companies Act 71 of 2008 and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The directors acknowledge that they are ultimately responsible for the system of internal financial control established by the company and place considerable importance on maintaining a strong control environment. To enable the directors to meet these responsibilities, the board sets standards for internal control aimed at reducing the risk of error or loss in a cost-effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the company and all employees are required to maintain the highest ethical standards in ensuring the company's business is conducted in a manner that, in all reasonable circumstances, is above reproach. The focus of risk management in the company. While operating risk cannot be fully eliminated, the company endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The directors are of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss.

The external auditors are responsible for auditing and reporting on the company's annual financial statements. The annual financial statements have been examined by the company's external auditors, and their report is presented on pages 3 and 4.

The financial statements set out on pages 6 to 11, which have been prepared on the going concern basis, were approved by the directors and signed on their behalf by:



K TULLOCH



S ROBERTS

HARRY CURTIS & CO

Chartered Accountants

Registered Auditors

SAICA Reg No: 001 30106

IRBA Reg No: 935050

PO Box 53067, Kenilworth, 7745

4 Adelaide Road, Plumstead, 7800

Telephone: (021) 762 0255

Email:

Office@curtisco.co.za

Website:

www.harrycurtisco.co.za

INDEPENDENT AUDITORS REPORT

To the Members of

MUIZENBERG IMPROVEMENT DISTRICT NPC

Opinion

We have audited the financial statements of Muizenberg Improvement District NPC set out on pages 6 to 11, which comprise the statement of financial position as at 30 June 2024, the statement of income and retained earnings and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Muizenberg Improvement District NPC as at 30 June 2024, and its financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Companies Act 71 of 2008.

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

Other Information

The directors are responsible for the other information. The other information comprises the directors report as required by the Companies Act 71 of 2008. The other information does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Statements

The directors are responsible for the preparation and fair presentation of the financial statements in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Companies Act 71 of 2008, and for such internal control as the directors determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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



H D CURTIS
Registered Auditor

(Registration No : 639206)

23 August 2024

4 Adelaide Road
PLUMSTEAD
7800

MUIZENBERG IMPROVEMENT DISTRICT NPC

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

REPORT OF THE DIRECTORS

The directors hereby present their report on the annual financial statements for the year ended 30 June 2025.

NATURE OF BUSINESS

Muizenberg Improvement District NPC is a non-profit company set up in terms of the municipal by-laws of the City of Cape Town (CoCT) which acts as the management body in respect of the Special Rating Area (SRA) determined by the CoCT in terms of Section 22 of the Property Rates Act relating to a defined geographical area. The source of revenue of the company is additional rates billed by the CoCT to the registered property owners of Muizenberg which funds are utilised to enhance and supplement services provided by the CoCT. These services include the provision of security for the common/public areas of the SRA, facilitating the upliftment of distressed areas in the SRA, promoting economic growth and sustainable development and providing other community related services.

FINANCIAL RESULTS

The financial position and operating results of the company for the year ended 30 June 2025 are adequately reflected in the accompanying annual financial statements.

EVENTS SUBSEQUENT TO THE YEAR

No material fact or circumstance has occurred between the accounting date and the date of this report which affect the financial position of the company as reflected in these financial statements.

GOING CONCERN

The directors believe that the company has adequate financial resources to continue in operation for the foreseeable future and accordingly the annual financial statements have been prepared on a going concern basis. The directors have satisfied themselves that the company is in a sound financial position and that it has sufficient funding to meet its foreseeable cash requirements. The directors are not aware of any material non-compliance with statutory or regulatory requirements or of any pending changes to legislation which may affect the company.

DIRECTORS

The names of the directors at the financial year end are reflected on page 1. S Roberts and K Tulloch resigned as directors on 20 February 2025, on which date L Mc Cann, N Harrison and W Turner were appointed.

REGISTERED AND BUSINESS ADDRESS

Muizenberg Clinic Building
2 Atlantic Road
MUIZENBERG
7945

AUDITORS

Harry Curtis & Co were appointed company auditors for the year under review.

PREPARER

The annual financial statements were prepared by J Oelofse CA (SA).

14 August 2025

MUIZENBERG IMPROVEMENT DISTRICT NPC
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

STATEMENT OF FINANCIAL POSITION

	<u>Notes</u>	<u>2024</u> <u>R</u>	<u>2023</u> <u>R</u>
<u>ASSETS</u>			
NON CURRENT ASSETS			
Property, Plant and Equipment	1	708,901	751,136
CURRENT ASSETS			
Cash and Cash Equivalents		2,961,981	2,858,499
Trade and Other Receivables	2	2,961,981 -	2,858,499 -
		3,670,882	3,609,635
<u>RESERVES AND LIABILITIES</u>			
RESERVES			
Retained Income		3,603,841	3,579,622
NON CURRENT LIABILITIES			
		-	-
CURRENT LIABILITIES			
Taxation Payable		67,041	30,013
Trade and Other Payables	3	21,505 45,536	- 30,013
		3,670,882	3,609,635

MUIZENBERG IMPROVEMENT DISTRICT NPC
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024
STATEMENT OF INCOME AND RETAINED EARNINGS

	<u>Notes</u>	<u>2024</u> <u>R</u>	<u>2023</u> <u>R</u>
REVENUE	4	3,085,926	2,941,014
Additional Rates Received		2,948,800	2,735,400
Additional Rates Retention Received		137,126	205,614
OTHER INCOME - Interest Received		218,228	156,968
EXPENDITURE		3,258,430	2,624,260
Accounting, Secretarial and Tax Fees		52,750	45,000
Administration and Management Fees		7,200	39,370
Advertising and Promotions		16,257	34,362
Audit Fee		13,500	12,750
Bank Charges		3,440	2,050
Community Services		1,647,036	1,542,492
Cleaning Services		15,871	35,215
Environmental Upgrading		38,659	45,686
Law Enforcement		94,005	-
Public Safety - Security and CCTV Monitoring		1,379,655	1,349,233
Social Upliftment		118,846	112,358
Contingency and Sundry Expenses		3,555	-
Depreciation	1	158,747	139,437
Donations		5,000	-
Insurance		11,330	10,397
Meeting Expenses		2,700	3,900
Printing, Postage and Stationery		12,271	5,054
Projects		187,227	-
Greening Project		10,000	-
Marketing Website		16,134	-
Public Safety		22,609	-
Software Migration		6,310	-
Staff Training		17,250	-
Surfers Circle & Art		57,324	-
Urban Planning		57,600	-
Protective Clothing		14,468	-
Repairs and Maintenance		74,653	54,550
Salaries and Wages		1,023,901	691,042
Staff Welfare		12,950	-
Telecommunications		10,445	43,856
Travel and Accommodation		1,000	-
NET INCOME BEFORE TAXATION		45,724	473,722
TAXATION	5	21,505	-
NET INCOME FOR THE YEAR		24,219	473,722
RETAINED INCOME AT BEGINNING OF YEAR		3,579,622	3,105,900
RETAINED INCOME AT END OF YEAR		3,603,841	3,579,622

MUIZENBERG IMPROVEMENT DISTRICT NPC

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

STATEMENT OF CASH FLOWS

	<u>2025</u> <u>R</u>	<u>2024</u> <u>R</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Surplus for the Year	299,069	24,219
Adjustments	59,999	(59,481)
Interest Received	(198,029)	(218,228)
Depreciation	258,028	158,747
Working Capital Changes	(14,925)	37,028
Taxation Payable	(21,505)	21,505
Trade and Other Payables	6,580	15,523
Cash Generated from Operating Activities	344,143	1,766
Interest Received	198,029	218,228
	<u>542,172</u>	<u>219,994</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Property, Plant and Equipment Purchased	(459,536)	(116,512)
CASH FLOWS FROM FINANCING ACTIVITIES		
	-	-
CHANGE IN CASH AND CASH EQUIVALENTS	82,636	103,482
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	2,961,981	2,858,499
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>3,044,617</u>	<u>2,961,981</u>

MUIZENBERG IMPROVEMENT DISTRICT NPC

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

ACCOUNTING POLICIES

Presentation of Financial Statements

The annual financial statements have been prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and in the manner required by the Companies Act 71 of 2008. The financial statements are prepared on the historical cost basis and incorporate the principal accounting policies set out below. These accounting policies are consistent, in all material respects, with those applied in the previous year.

Recognition of Assets and Liabilities

Assets are recognised if they meet the definition of an asset, it is probable that future economic benefits associated with the asset will flow to the company and the cost or fair value can be measured reliably.

Liabilities are only recognised if they meet the definition of a liability, it is probable that future economic benefits associated with the liability will flow from the company and the cost or fair value can be measured reliably.

Property, Plant and Equipment

Property, plant and equipment are tangible items that are held for use in the production or supply of goods or services, or for rental to others or for administrative purposes, and are expected to be used over a period of more than one year.

Costs include all costs incurred to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of or service it.

Depreciation is provided, using the straight-line method to write down the cost, less estimated residual value, over the useful life of the property, plant and equipment, which is as follows :

<u>Item</u>	<u>Useful Life</u>
Camera Equipment	5 years
Camera Infrastructure	6 years
Computer Equipment	3 years
Furniture and Fittings	15 years

The residual value, depreciation method and useful life of each asset are reviewed only where there is an indication that there has been a significant change from the previous estimate.

Financial Instruments

The company classifies its financial instruments into the following categories : receivables, cash and cash equivalents and payables.

Trade and Other Receivables

Trade and other receivables are stated at cost less an allowance for doubtful debts. The allowance raised is the amount needed to reduce the carrying value to the expected future cash flows.

Cash and Cash Equivalents

Cash comprises cash on hand and deposits at call with banks. Cash equivalents comprise highly liquid investments that are convertible to cash with insignificant risk of changes in value. Cash and cash equivalents

Trade and Other Payables

Trade and other payables are measured at fair value.

Revenue Recognition

Revenue comprises additional rates invoiced monthly by the City of Cape Town to all property owners in the special rating area of Muizenberg in accordance with the Financial Agreement, whereby the City pays 97% of the annual budget to the company in twelve monthly instalments and retains 3% as a provision for bad debts.

Taxation

The company is exempt from normal taxation on its revenue income in terms of section 10(1)(e)(i)(cc) of the Income Tax Act. Any other receipts and accruals derived by the company are exempt up to R50,000 per annum.

MUIZENBERG IMPROVEMENT DISTRICT NPC

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	<u>2024</u> <u>R</u>	<u>2023</u> <u>R</u>		
1. PROPERTY, PLANT AND EQUIPMENT				
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Camera Equipment	650,901	313,592	337,309	373,796
Camera Infrastructure	443,046	108,299	334,747	364,283
Computer Equipment	181,451	151,980	29,471	13,057
Furniture and Fittings	7,850	476	7,374	-
	<u>1,283,248</u>	<u>574,347</u>	<u>708,901</u>	<u>751,136</u>

Net Book Value is reconciled as follows:

	NBV at Begin	Additions/ (Disposals)	Depreciation	NBV at End
Camera Equipment	373,796	85,186	121,673	337,309
Camera Infrastructure	364,283	-	29,536	334,747
Computer Equipment	13,057	23,476	7,062	29,471
Furniture and Fittings	-	7,850	476	7,374
	<u>751,136</u>	<u>116,512</u>	<u>158,747</u>	<u>708,901</u>

2. CASH AND CASH EQUIVALENTS

Current Account	276,749	441,494
32 Day Notice Account	2,186,654	2,104,510
48 Hour Notice Account	498,578	312,495
	<u>2,961,981</u>	<u>2,858,499</u>

3. TRADE AND OTHER PAYABLES

Charles Croeser	3,000	-
Employee Tax Payable	8,321	-
Philsec Systems	2,846	-
Stapletonian Art	6,000	-
Value Added Tax Payable	25,369	30,013
	<u>45,536</u>	<u>30,013</u>

MUIZENBERG IMPROVEMENT DISTRICT NPC
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024
NOTES TO THE ANNUAL FINANCIAL STATEMENTS
 continued

	<u>2024</u> <u>R</u>	<u>2023</u> <u>R</u>
4. REVENUE		
Additional Rates Received	2,948,800	2,735,400
Additional Rates Retention Received	137,126	205,614
	<u>3,085,926</u>	<u>2,941,014</u>

The City of Cape Town (CoCT) charges additional rates to property owners in the special rating area of Muizenberg which funds are utilised to enhance and supplement services provided by the CoCT. The rates retention refund relates to refunds of bad debt provision retentions by CoCT.

5. TAXATION

Other Income - Interest Received	218,228	-
Less: Expenditure Relating to Other Income	88,579	-
Less: Exemption i.t.o. Section 10(1)(e)(i)(cc)	50,000	-
Taxable Income	<u>79,649</u>	<u>-</u>
Taxation at 27%	<u>21,505</u>	<u>-</u>

The company is exempt from normal taxation on its revenue income in terms of section 10(1)(e)(i)(cc) of the Income Tax Act. Any other receipts and accruals derived by the company are exempt up to R50,000 per annum.