

**THE LEGAL ASSISTANCE TRUST OF NAMIBIA
CONSOLIDATED ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2004**

CONTENTS	Page
<i>Administration</i>	1
<i>Statement by the trustees</i>	2
<i>Report of the independent auditors</i>	3
<i>Consolidated balance sheet</i>	4
<i>Consolidated income statement</i>	5
<i>Consolidated cash flow statement</i>	6
<i>Notes to the consolidated annual financial statements</i>	7 - 15
<i>For information purposes only:</i>	
<i>Detailed income statements</i>	
- <i>Windhoek Office</i>	16 - 19
- <i>Land, Environment and Development Programme</i>	20
- <i>Juvenile Justice / Child Justice Program</i>	21
- <i>Gender Issues Project</i>	22
- <i>Human Rights and Constitutional Unit</i>	23
- <i>Aids Law Unit</i>	24 - 25
- <i>Community Paralegal Volunteer Training</i>	26
- <i>Civic and Voters Education Project</i>	27
- <i>Publication of Human Rights Material Project</i>	28
- <i>Aids Law Unit – ARASA</i>	29
- <i>Community Land Rights North Central Namibia</i>	30

ADMINISTRATION

Trustees:	<p><i>D F Smuts</i> (Chairperson) <i>H Angula</i> <i>C Daniels</i> <i>Hon W Emvula</i> <i>G Nakazibwe- Sekandi</i> <i>Dr T Tueumuna</i> <i>B Ulenga</i> <i>B Gawanas</i> <i>S Akweenda</i> <i>Hon H N Kaiyamo</i></p>
 Director:	 <i>N Tjombe</i>
 Auditors:	 <i>Stier Henke Associates</i>

**THE LEGAL ASSISTANCE TRUST OF NAMIBIA
CONSOLIDATED ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2004**

STATEMENT BY THE TRUSTEES

The consolidated annual financial statements set out on pages 3 to 15 have been approved by the Board of Trustees and are signed on their behalf by:

N TJOMBE

D F SMUTS

WINDHOEK
3 February 2005

REPORT OF THE INDEPENDENT AUDITORS

To the trustees of

THE LEGAL ASSISTANCE TRUST OF NAMIBIA

We have audited the consolidated annual financial statements of The Legal Assistance Trust of Namibia set out on pages 3 to 15 for the year ended 31 December 2004. These financial statements are the responsibility of the Board of Trustees. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with statements of Namibian Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance that the financial statements are free of material misstatements. An audit includes:

- examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements;*
- assessing the accounting principles used and significant estimates made by management; and*
- evaluating the overall financial statement presentation.*

We believe that our audit provides a reasonable basis for our opinion.

Audit opinion

In our opinion, these financial statements fairly present, in all material respects, the financial position of The Legal Assistance Trust at 31 December 2004 and the results of its operations for the year then ended in accordance with Namibian generally accepted accounting.

Supplementary information

The supplementary information set out on pages 16 to 32 does not form part of the annual financial statements and is presented as additional information only.

**STIER HENKE ASSOCIATES
CHARTERED ACCOUNTANTS (NAMIBIA)**

WINDHOEK
3 February 2005

THE LEGAL ASSISTANCE TRUST OF NAMIBIA
CONSOLIDATED BALANCE SHEET AS AT 31 DECEMBER 2004

	Note	<u>2004</u>	<u>2003</u>
		N\$	N\$
ASSETS			
NON-CURRENT ASSETS			
<i>Property, motor vehicles and equipment</i>	3	<u>2 449 793</u>	<u>2 560 211</u>
CURRENT ASSETS			
<i>Donations receivable</i>		56 427	-
<i>Trade and other receivables</i>		179 678	420 646
<i>Cash and cash equivalents</i>		<u>1 231 392</u>	<u>2 045 322</u>
		<u>1 467 497</u>	<u>2 465 968</u>
TOTAL ASSETS		<u>3 917 290</u>	<u>5 026 179</u>
FUNDS AND LIABILITIES			
FUNDS AND RESERVES			
<i>Accumulated funds</i>	2	<u>2 518 581</u>	<u>3 536 502</u>
CURRENT LIABILITIES			
<i>Bank overdraft</i>		428 255	28 150
<i>Trade and other payables</i>		571 138	918 815
<i>Donations received in advance</i>	4	<u>399 316</u>	<u>542 712</u>
		<u>1 398 709</u>	<u>1 489 677</u>
TOTAL FUNDS AND LIABILITIES		<u>3 917 290</u>	<u>5 026 179</u>

THE LEGAL ASSISTANCE TRUST OF NAMIBIA
CONSOLIDATED INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2004

	Note	<u>2004</u>	<u>2003</u>
		N\$	N\$
<i>INCOME</i>			
<i>Windhoek Office – core unit</i>	5	<u>3 843 987</u>	<u>5 560 455</u>
<i>EXPENDITURE</i>			
<i>Windhoek Office – core unit</i>		<u>(4 981 555)</u>	<u>(7 156 116)</u>
<i>DEFICIT FOR THE YEAR</i>	6	<u>(1 137 568)</u>	<u>(1 595 661)</u>
<i>PROJECT DEFICIT TRANSFERRED TO LAC WINDHOEK</i>	9	-	<u>(175 866)</u>
<i>ACCUMULATED FUNDS AT THE BEGINNING OF THE YEAR</i>		<u>1 846 611</u>	<u>3 618 138</u>
<i>ACCUMULATED FUNDS AT THE END OF THE YEAR</i>		709 043	1 846 611
<i>ACCUMULATED SURPLUS - PROJECTS</i>	7	<u>1 809 538</u>	<u>1 689 891</u>
<i>CONSOLIDATED ACCUMULATED SURPLUS AT THE END OF THE YEAR</i>		<u>2 518 581</u>	<u>3 536 502</u>

THE LEGAL ASSISTANCE TRUST OF NAMIBIA
CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2004

	Note	<u>2004</u>	<u>2003</u>
		N\$	N\$
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Cash receipts from donors</i>		11 947 859	10 432 304
<i>Cash paid to suppliers and employees</i>		<u>(13 059 611)</u>	<u>(11 868 926)</u>
<i>Cash utilised by operations</i>	10	(1 111 752)	(1 436 622)
<i>Interest received</i>		63 970	142 508
<i>Interest paid</i>		<u> -</u>	<u> (397)</u>
<i>Net cash outflow from operating activities</i>		<u>(1 047 782)</u>	<u>(1 294 511)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Acquisition of motor vehicles and equipment</i>		(198 726)	(376 294)
<i>Proceeds on disposal of motor vehicles and equipment</i>		<u> 32 473</u>	<u> 163 773</u>
<i>Net cash outflow from investing activities</i>		<u>(166 253)</u>	<u>(212 521)</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS		(1 214 035)	(1 507 032)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		<u> 2 017 172</u>	<u> 3 524 204</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		<u> 803 137</u>	<u> 2 017 172</u>

THE LEGAL ASSISTANCE TRUST OF NAMIBIA
NOTES TO THE CONSOLIDATED ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2004

1. **ACCOUNTING POLICIES**

The annual financial statements are prepared on the historical cost basis. The following are the principal accounting policies adopted by the trust, which are consistent with those applied in prior years:

Property, motor vehicles and equipment

With the exception of land and buildings, which are not depreciated, depreciation is calculated to write off the cost of motor vehicles and equipment on the straight-line basis over their expected useful lives.

Projects

All project balance sheet items (inclusive of property, motor vehicles and equipment / current assets / liabilities) have been included in the consolidated balance sheet and their surpluses / deficits as a supplementary item in the income statement.

Donations

Amounts received locally and from abroad are accounted for on a cash basis except where there is a positive commitment to fund a specific project. Such donations may be accrued or deferred.

Investment income

Interest on investments is accounted for on an accrual basis.

THE LEGAL ASSISTANCE TRUST OF NAMIBIA
NOTES TO THE CONSOLIDATED ANNUAL FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2004

	<u>2004</u>	<u>2003</u>				
	N\$	N\$				
2. ACCUMULATED FUNDS						
Windhoek Office	709 043	1 846 611				
LAC – Projects	<u>1 809 538</u>	<u>1 689 891</u>				
	<u>2 518 581</u>	<u>3 536 502</u>				
3. PROPERTY, MOTOR VEHICLES AND EQUIPMENT						
	<u>Buildings</u>	<u>Motor vehicles</u>	<u>Computer and office equipment</u>	<u>Furniture & fittings</u>	<u>Library</u>	<u>Total</u>
	N\$	N\$	N\$	N\$	N\$	N\$
For the year ended 31/12/2004						
Opening carrying amount	1 909 898	241 334	331 843	26 076	51 060	2 560 211
Additions	-	147 068	51 658	-	-	198 726
Depreciation	<u>-</u>	<u>(123 715)</u>	<u>(156 345)</u>	<u>(10 957)</u>	<u>(18 127)</u>	<u>(309 144)</u>
Closing carrying amount	<u>1 909 898</u>	<u>264 687</u>	<u>227 156</u>	<u>15 119</u>	<u>39 933</u>	<u>2 449 793</u>
At 31/12/2004						
At cost	1 909 898	907 122	1 603 681	302 274	325 134	5 048 109
Accumulated depreciation	<u>-</u>	<u>(642 435)</u>	<u>(1 376 525)</u>	<u>(287 155)</u>	<u>(292 201)</u>	<u>(2 598 316)</u>
	<u>1 909 898</u>	<u>264 687</u>	<u>227 156</u>	<u>15 119</u>	<u>39 933</u>	<u>2 449 793</u>

THE LEGAL ASSISTANCE TRUST OF NAMIBIA
NOTES TO THE CONSOLIDATED ANNUAL FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2004

3. **PROPERTY, MOTOR VEHICLES AND EQUIPMENT (continued)**

	<i>Buildings</i>	<i>Motor vehicles</i>	<i>Computer and office equipment</i>	<i>Furniture & fittings</i>	<i>Library</i>	<i>Total</i>
	N\$	N\$	N\$	N\$	N\$	N\$
For the year ended 31/12/2003						
<i>Opening carrying amount</i>	1 909 898	70 392	416 517	36 296	62 310	2 495 350
<i>Additions</i>	-	274 350	93 895	8 049	-	376 294
<i>Depreciation</i>	-	(103 345)	(178 569)	(18 269)	(11 250)	(311 433)
<i>Closing carrying amount</i>	<u>1 909 898</u>	<u>241 334</u>	<u>331 843</u>	<u>26 076</u>	<u>51 060</u>	<u>2 560 211</u>
At 31/12/2003						
<i>At cost</i>	1 909 898	942 701	1 573 348	302 274	325 132	5 053 353
<i>Accumulated depreciation</i>	-	(701 367)	(1 241 505)	(276 198)	(274 072)	(2 493 142)
	<u>1 909 898</u>	<u>241 334</u>	<u>331 843</u>	<u>26 076</u>	<u>51 060</u>	<u>2 560 211</u>
<i>Depreciation rate</i>		25%	20%	20%	10%	

Land and buildings comprise erf no 74, situated in Windhoek, No 4, Körner Street and buildings in Ongwediva.

THE LEGAL ASSISTANCE TRUST OF NAMIBIA
NOTES TO THE CONSOLIDATED ANNUAL FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2004

	<u>2004</u>	<u>2003</u>
	N\$	N\$
3. PROPERTY, MOTOR VEHICLES AND EQUIPMENT <i>(continued)</i>		
<i>Buildings, Ongwediva</i>	<u>387 873</u>	<u>387 873</u>
<i>Land and buildings, erf no 74, Windhoek</i>		
- at cost 1993	709 621	709 621
<i>Improvements at cost</i>		
- 1993	167 736	167 736
- 1994	5 791	5 791
- 1995	157 916	157 916
- 1996	12 307	12 307
- 2003	466 126	466 126
- 2004	<u>2 528</u>	<u>2 528</u>
	<u>1 522 025</u>	<u>1 522 025</u>
	<u>1 909 898</u>	<u>1 909 898</u>
<i>Land and buildings at valuation by Administrators</i>	<u>2 000 000</u>	<u>2 000 000</u>
4. DONATIONS RECEIVED IN ADVANCE		
<i>Humanist Institute for Cooperation with Developing Countries (HIVOS)</i>	-	542 712
<i>UNICEF : Child Justice Project</i>	76 700	-
<i>Royal Netherlands Embassy – Gender Project</i>	<u>322 616</u>	<u>-</u>
	<u>399 316</u>	<u>542 712</u>
5. INCOME		
<i>Gender</i>	-	1 000
<i>ARASA</i>	-	150 000
<i>Austrian Agency for International Development</i>	-	137 631
<i>SALSLEP</i>	-	441 987
<i>NID Advocacy</i>	25 340	289 097
<i>UNESCO</i>	-	4 400
<i>NAMAS</i>	32 484	-
<i>UNICEF</i>	-	55 000
<i>Embassy of Sweden</i>	1 966 142	2 648 423
<i>Electoral Institute of Southern Africa</i>	44 962	-
<i>USAID</i>	<u>62 168</u>	<u>-</u>
BALANCE CARRIED FORWARD	2 131 096	3 727 538

THE LEGAL ASSISTANCE TRUST OF NAMIBIA
NOTES TO THE CONSOLIDATED ANNUAL FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2004

	<u>2004</u>	<u>2003</u>
	N\$	N\$
5. INCOME (continued)		
BALANCE BROUGHT FORWARD	2 131 096	3 727 538
Medical Research Council	-	40 637
FAHAMU	-	21 927
Embassy of France	80 000	50 000
Embassy of Germany	-	10 000
Pupkewitz Holdings	1 000	1 000
Royal Netherlands Embassy	-	100 130
National democratic Institute for International Affairs	48 950	-
GTZ Support	-	27 200
WIMSA	103 773	-
US Embassy – International Day against Torture	-	28 000
Friedrich Naumann Foundation	-	5 099
EED	-	20 012
World Health Organisation	29 728	32 116
J van der Merwe	1 000	-
E S January	1 000	-
NG Church of Namibia	500	-
Womens Action for Development	<u>3 000</u>	<u>-</u>
	2 400 047	4 063 659
OTHER INCOME	<u>1 443 940</u>	<u>1 496 796</u>
	<u>3 843 987</u>	<u>5 560 455</u>
6. SURPLUS FOR THE YEAR		
<i>Is stated after charging/(crediting):</i>		
Auditors remuneration		
- audit fees - current year	71 079	75 100
- audit fees - prior year underprovision	<u>1 400</u>	<u>4 393</u>
	<u>72 479</u>	<u>79 493</u>
Depreciation	309 144	311 433
Interest received	(63 970)	(142 508)
Interest paid	-	397
Profit on disposal of motor vehicles and equipment	(30 000)	(163 773)
Rent received	<u>(337 158)</u>	<u>(263 353)</u>

THE LEGAL ASSISTANCE TRUST OF NAMIBIA
NOTES TO THE CONSOLIDATED ANNUAL FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2004

	<u>2004</u>	<u>2003</u>
	N\$	N\$
7. ACCUMULATED SURPLUS PROJECTS		
<i>Civic and Voters Education</i>	296 194	(38 943)
<i>Publication of Human Rights Material</i>	907	143 531
<i>Community Paralegal Volunteer Training</i>	181 232	243 125
<i>Aids Law Unit</i>	551 628	668 998
<i>Lead Project</i>	123 117	628 553
<i>Gender Research and Advocacy - Nord/Süd</i>	(20 665)	-
<i>Child Justice - Nord/Süd</i>	832 147	-
<i>Land Rights Central North</i>	(146 811)	(161 339)
<i>Aids Law Unit – ARASA</i>	<u>(8 211)</u>	<u>205 966</u>
	<u>1 809 538</u>	<u>1 689 891</u>

The Legal Assistance Trust (via The Legal Assistance Centre - Windhoek) manages the projects and controls the disbursements. All surpluses may be subject to refund.

1. INCOME - EARNING CAPITAL RESERVE FUND

The Ford Foundation has approved a grant of US\$ 1 000 000 to the Legal Assistance Trust of Namibia. The principal amount of this grant could not be expended for a period of three years ended 1 January 1998. The LAT may expend for its core operating expenses so much of the net appreciation, realised or unrealised, of the fair market value of the assets of the Fund over the historic dollar value of the Fund. The Southern African Legal Services and Legal Education Project, Inc ("SALSLEP") is at the date of this report wholly responsible for the administration of this fund. No funds have been withdrawn from the fund during the year under review (2003: US\$ 70 000/ N\$ 441 987). Net income of US\$ 22 649 (2003: US\$ 18 888) was earned. The market value of the capital fund was US\$ 1 501 871 as at 31 December 2004 and US\$ 1 359 994 as at 31 December 2003. The market value of the investment of the fund appreciated during the year with US\$ 119 228 (2003: N\$ 83 644).

	<u>2004</u>	<u>2003</u>
	N\$	N\$
9. DEFICIT TRANSFERRED TO LAC WINDHOEK		
<i>Human Rights and Constitutional Unit (refer page 24)</i>	<u>-----</u>	<u>(175 866)</u>

THE LEGAL ASSISTANCE TRUST OF NAMIBIA
NOTES TO THE CONSOLIDATED ANNUAL FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2004

	<u>2004</u>	<u>2003</u>
	N\$	N\$
10. RECONCILIATION OF LOSS BEFORE TAXATION TO CASH GENERATED FROM OPERATIONS		
Net loss for the year	(1 020 394)	(1 527 736)
Adjusted for:		
Depreciation	309 144	311 433
Interest received	(63 970)	(142 508)
Interest paid	-	397
Profit on sale of assets	<u>(30 000)</u>	<u>(163 773)</u>
Operating cash flow before working capital changes	(805 220)	(1 522 187)
(Increase)/decrease in donations receivable	(56 427)	285 076
Decrease/(increase) in trade and other receivables	240 968	(180 559)
(Decrease)/increase in trade and other payables	(347 677)	259 605
Decrease in donations received in advance	<u>(143 396)</u>	<u>(278 557)</u>
CASH GENERATED FROM OPERATIONS	<u>(1 111 752)</u>	<u>1 436 622</u>

1. CONTINGENT LIABILITY

European Commission dispute in respect of the "Human Rights and Constitutional Unit" project

The European Commission was trying to recover EUR 22 616 from The Legal Assistance Centre in respect of unspent funds at the Human Rights and Constitutional Unit project.

Management are of the opinion that no amount is recoverable, as The Legal Assistance Centre provided certain administrative and support services free of charge to the project and if quantified, this would approximately match the 29% to be contributed by the LAC.

During the previous two financial years, no documentation has been received from the European Commission in respect of this dispute and no formal settlement has been reached yet.

THE LEGAL ASSISTANCE TRUST OF NAMIBIA
NOTES TO THE CONSOLIDATED ANNUAL FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2004

1. PROJECTS ADMINISTERED BY THE LEGAL ASSISTANCE TRUST

Land, Environment and Development Project

The Evangelischer Entwicklungsdienst (EED) granted Euro 350 000 to the project for the period of two and a half years from July 2004 to December 2006. This grant covers 48,6% of the budgeted project expenses up to a maximum of Euro 350 000. During the 2004 financial year the remaining 51,39% expenses have been covered by the Namibia Nature Foundation, HORIZONT3000 and HIVOS.

Community Paralegal Training Project

During the 2004 financial year a contribution of NAD 400 000 have been granted by the Embassy of Finland and a final grant payment of NAD 269 670 has been received from the Evangelischer Entwicklungsdienst (EED).

Human Rights Constitutional Unit

An amount of NAD 652 150 (US\$ 45 416) was received from OSISA during 2004. Int'l Commission of Jurist donated NAD 88 062 (US\$ 13 936).

As these funds were not sufficient, The Legal Assistance Trust paid NAD 996 255 in respect of expenditure not covered by donor funds.

Aids Law Unit

The Ford Foundation agreed to fund the project with USD 192 000 for the period of 2 years from 1 September 2003 until 31 August 2005. Matching grants have to be secured from other sources. During the 2003 financial year Family Health International agreed to fund USD 153 813 for the period October 2003 until September 2004. The funding was extended to 15 March 2005. Various other small grants have been received towards this project covering the remaining third party contribution towards this project.

Gender Research and Advocacy – North South

Donations to the value of NAD 661 435 were received from The North South Institute. An amount of NAD 322 616 was received from the Royal Embassy of Netherlands for the 2005 financial year.

Child Justice Program – North South

An amount of NAD 1 435 723 was received from The North South Institute and NAD 76 700 from UNICEF. The NAD 76 700 from UNICEF have been received in advance for activities to be conducted in 2005.

THE LEGAL ASSISTANCE TRUST OF NAMIBIA
NOTES TO THE CONSOLIDATED ANNUAL FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2004

Land Rights Central North

HORIZONT3000 agreed to fund the project with Euro 335 333. During the year an amount of NAD 566 860 (Euro 70 863) was received.

Civic and Voter Education

The Embassy of Sweden agreed to fund the LAC portion of the project with Euro 181 000 for the period from 1 September 2004 to 31 August 2005. A further grant of SEK 2 500 000 has been made available by the Swedish Embassy for the funding of increased activities during the elections in 2004. The Legal Assistance Trust received NAD 1 579 671 for the project for the period from 1 January 2004 to 31 December 2004.

All unspent funds at the end of a project may be subject to refund at the discretion of the donors.

Oruвано Artist Union Project

The Legal Assistance Trust signed an agreement with the Embassy of Finland and the Oruвано Namibia Artist Union to provide certain bookkeeping and administration services for the project at an agreed-on fee. The project funding is NAD 560 000 for the period from 1 January 2004 to 31 December 2004.

An amount of N\$ 20 100 was received from the French Embassy for this year. Various other donations to the value of NAD10 094 was received during the year.

As the Legal Assistance Trust is not involved in the implementation and running of the project and is not a beneficiary of the project, this project is not consolidated into the annual financial statements of the LAT.

THE LEGAL ASSISTANCE TRUST OF NAMIBIA
WINDHOEK OFFICE
INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2004

	<u>2004</u>	<u>2003</u>
	N\$	N\$
DONATIONS RECEIVED		
ARASA	-	150 000
Australian Agency for International Development	-	137 631
EED	-	20 012
Electoral Institute of Southern Africa	44 962	-
Embassy of France	80 000	50 000
Embassy of Germany	-	10 000
Embassy of Sweden	1 966 142	2 648 423
E S January	1 000	-
FAHAMU	-	21 927
Friedrich Naumann Foundation	-	5 099
Gender	-	1 000
GTZ Support	-	27 200
J van der Merwe	1 000	-
Medical Research Council	-	40 637
NAMAS	32 484	-
NDI	48 950	-
NID Advocacy	25 340	289 097
NG Church of Namibia	500	-
Pupkewitz Holdings	1 000	1 000
Royal Netherlands Embassy	-	100 130
- Publication of Human Rights Material	-	441 987
SALSLEP	-	4 400
UNESCO	-	55 000
UNICEF	-	-
USAID	62 168	-
US Embassy – International Day Against Torture	-	28 000
WIMSA	103 773	-
Womens Action for Development	3 000	-
World Health Organisation – Domestic Violence	<u>29 728</u>	<u>32 116</u>
	<u>2 400 047</u>	<u>4 063 659</u>
OTHER INCOME		
15 th Anniversary expenses recovered	-	60 602
Bookkeeping and management fees	327 974	419 985
Human Rights Publication costs recovered	203 626	-
Insurance claims	84 514	1 050
Interest received	34 055	100 550
Labour manuals, booklets and manuals	29 747	30 812
Legal fees recovered	<u>46 824</u>	<u>216 267</u>
BALANCE CARRIED FORWARD	726 740	829 266

THE LEGAL ASSISTANCE TRUST OF NAMIBIA
WINDHOEK OFFICE
INCOME STATEMENT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2004

	<u>2004</u>	<u>2003</u>
	N\$	N\$
<i>OTHER INCOME (continued)</i>		
BALANCE BROUGHT FORWARD	726 740	829 266
<i>Photocopy income</i>	130 402	112 237
<i>Profit on sale of motor vehicles and equipment</i>	30 000	163 773
<i>Rent received</i>	337 158	263 353
<i>Sundry income</i>	<u>219 640</u>	<u>128 167</u>
	<u>1 443 940</u>	<u>1 496 796</u>
TOTAL INCOME	3 843 987	5 560 455
<i>Less: EXPENDITURE (page 18)</i>	<u>(4 981 555)</u>	<u>(7 156 116)</u>
DEFICIT FOR THE YEAR	1 137 568	1 595 661
SURPLUS AT THE BEGINNING OF THE YEAR	1 846 611	3 618 138
<i>Human Rights and Constitutional Unit deficit</i>	<u> -</u>	<u>(175 866)</u>
SURPLUS AT THE END OF THE YEAR	<u><u>709 043</u></u>	<u><u>1 846 611</u></u>

THE LEGAL ASSISTANCE TRUST OF NAMIBIA
WINDHOEK OFFICE
SCHEDULE OF EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2004

	<u>2004</u>	<u>2003</u>
	N\$	N\$
<i>15th Anniversary expenses</i>	-	65 094
<i>Auditors' remuneration</i>	39 388	38 250
<i>Bank charges</i>	36 078	38 348
<i>Combating of Rape Act – US Aid</i>	-	55 600
<i>Computer support</i>	118 266	137 302
<i>Consultancy fees</i>	61 082	285 510
<i>Contribution</i>		
- <i>Gender Issues</i>	-	616 745
- <i>Human Rights and Constitutional Unit Program</i>	996 255	1 360 228
- <i>Juvenile Justice Project</i>	-	587 172
<i>Depreciation</i>	178 293	167 625
<i>Domestic violence</i>		
- <i>World Health Organisation</i>	34 849	110 151
- <i>Namibia Institute for Democracy</i>	15 400	170 172
<i>Donations</i>	-	20 000
<i>Film production</i>	-	52 613
<i>Human Rights Day</i>	103 907	125 995
<i>Insurance and licences</i>	92 594	85 564
<i>Interest paid</i>	-	397
<i>Katutura Community Radio Station</i>	20 000	2 000
<i>Law students</i>	29 930	-
<i>Legal fees</i>	3 560	161
<i>Maintenance</i>		
- <i>other expenses</i>	85 449	85 323
- <i>vehicles</i>	23 151	78 687
- <i>yard</i>	4 036	37 500
<i>Municipal expenses</i>	75 386	91 837
<i>NGO Small Grants</i>		
- <i>USAID</i>	-	9 200
<i>Office expenses</i>	29 283	25 804
<i>Petrol</i>	55 445	30 964
<i>Printing of booklets</i>	-	20 797
<i>Publications</i>	212 107	131 232
<i>Publication of Human Rights Materials</i>		
- <i>Royal Netherlands Embassy</i>	<u>2 270</u>	<u>67 434</u>
BALANCE CARRIED FORWARD	2 216 729	4 497 705

THE LEGAL ASSISTANCE TRUST OF NAMIBIA
WINDHOEK OFFICE
SCHEDULE OF EXPENDITURE (continued)
FOR THE YEAR ENDED 31 DECEMBER 2004

	<u>2004</u>	<u>2003</u>
	N\$	N\$
<i>BALANCE BROUGHT FORWARD</i>	2 216 729	4 497 705
<i>Recruiting of professional and administrative staff</i>	15 905	34 552
<i>Rent</i>	60 427	62 308
<i>Salaries and staff benefits</i>	2 270 340	2 077 692
<i>San Omaheke office expenses</i>	24 933	-
<i>Security costs</i>	76 970	77 854
<i>Seminars and workshops</i>	2 276	65 136
<i>Staff development costs</i>	45 479	72 164
<i>Stationery and printing</i>	79 373	95 850
<i>Subscriptions to legal publications</i>	13 518	15 530
<i>Telephone, telefax and postage</i>	93 296	77 639
<i>Torture workshops</i>	51 267	-
<i>Travelling and accommodation</i>	31 042	46 386
<i>UNICEF Administration</i>	-	5 800
<i>Violence Against Women Project – United Nations</i>	-	27 500
	<u>4 981 555</u>	<u>7 156 116</u>

THE LEGAL ASSISTANCE TRUST OF NAMIBIA
LAND, ENVIRONMENT AND DEVELOPMENT PROJECT
INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2004

	<u>2004</u>	<u>2003</u>
	N\$	N\$
INCOME		
<i>Donations received</i>		
- HORIZONT3000	-	490 114
- Namibia Nature Foundation	95 098	236 521
- H I V O S	542 712	-
- Evangelischer Entwicklungsdienst	389 843	500 871
- Royal Netherlands Embassy	24 960	-
Interest received	9 583	15 746
Sundry income	<u>22 773</u>	<u>-</u>
	<u>1 084 969</u>	<u>1 243 252</u>
EXPENDITURE		
<i>Auditors' remuneration</i>	7 446	6 670
<i>Bank charges</i>	8 264	7 131
<i>Communications</i>	50 841	20 999
<i>Depreciation</i>	62 102	65 744
<i>Insurance</i>	24 936	8 461
<i>Management fees</i>	112 065	68 691
<i>Maintenance</i>		
- motor vehicle	23 925	17 300
- computer	1 249	7 363
<i>Professional fees</i>	70 912	92 346
<i>Research</i>		
- publications	-	173 212
- travel	-	63 037
<i>Rent paid</i>	18 000	12 000
<i>Staff remuneration</i>	708 405	570 494
<i>Stationery and subscription</i>	41 867	15 091
<i>Workshops and conference</i>	<u>465 472</u>	<u>250 965</u>
	<u>1 595 484</u>	<u>1 379 504</u>
DEFICIT FOR THE YEAR	(510 515)	(141 331)
ACCUMULATED FUNDS AT THE BEGINNING OF THE YEAR	<u>633 632</u>	<u>769 884</u>
ACCUMULATED FUNDS AT THE END OF THE YEAR	<u>123 117</u>	<u>633 632</u>

**THE LEGAL ASSISTANCE TRUST OF NAMIBIA
CHILD JUSTICE PROGRAM
INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2004**

	<u>2004</u>	<u>2003</u>
	N\$	N\$
INCOME		
<i>Contribution received</i>		
- The Legal Assistance Trust	-	587 172
<i>Donations received</i>		
- North/South Institute for Development	1 435 723	212 704
- UNICEF	-	15 000
<i>Interest received</i>	<u>4 927</u>	<u>8 406</u>
	<u>1 440 650</u>	<u>823 282</u>
EXPENDITURE		
<i>Arrest and awaiting trial</i>	7 640	17 748
<i>Audit fees</i>	3 450	-
<i>Crime prevention</i>	3 106	18 686
<i>Depreciation</i>	1 067	2 220
<i>Diversion and sentencing</i>	49 033	143 097
<i>Project management</i>	94 152	132 508
<i>Salaries and staff benefits</i>	444 655	628 098
<i>Screening at court</i>	1 065	50 058
<i>Systems development and capacity building</i>	<u>4 335</u>	<u>14 702</u>
	<u>608 503</u>	<u>1 007 117</u>
DEFICIT FOR THE YEAR	832 147	183 835
SURPLUS AT THE BEGINNING OF THE YEAR	<u>-</u>	<u>183 835</u>
SURPLUS AT THE END OF THE YEAR	<u>832 147</u>	<u>-</u>

**THE LEGAL ASSISTANCE TRUST OF NAMIBIA
GENDER ISSUES PROJECT
INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2004**

	<u>2004</u>	<u>2003</u>
	N\$	N\$
INCOME		
<i>Donations received</i>		
- North/South Institute for Development	661 435	120 832
- Embassy of Finland	-	206 700
<i>Contributions received</i>		
- The Legal Assistance Trust	-	616 747
<i>Interest received</i>	<u>1 925</u>	<u>2 707</u>
	<u>663 360</u>	<u>946 986</u>
EXPENDITURE		
<i>Administration costs</i>	17 407	1 074
<i>Bookkeeping fees</i>	37 250	12 000
<i>Computer costs</i>	3 180	1 854
<i>Consultants</i>	31 750	-
<i>Depreciation</i>	8 138	10 706
<i>Field research</i>	-	10 482
<i>Office space</i>	35 000	84 000
<i>Receptionists/switchboard costs</i>	-	2 500
<i>Research material</i>	4 369	807
<i>Salaries and staff benefits</i>	490 763	678 322
<i>Staff development and training</i>	-	2 726
<i>Telephone and fax</i>	45 737	22 651
<i>Workshops</i>	<u>10 431</u>	<u>21 874</u>
	<u>684 025</u>	<u>848 996</u>
(DEFICIT)/SURPLUS FOR THE YEAR	(20 665)	97 990
DEFICIT AT THE BEGINNING OF THE YEAR	-	<u>(97 990)</u>
DEFICIT AT THE END OF THE YEAR	<u>(20 665)</u>	-

**THE LEGAL ASSISTANCE TRUST OF NAMIBIA
HUMAN RIGHTS AND CONSTITUTIONAL UNIT
INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2004**

	<u>2004</u>	<u>2003</u>
	N\$	N\$
INCOME		
<i>Contributions</i>		
- <i>The Legal Assistance Trust</i>	996 255	1 360 228
<i>Donations received</i>		
- <i>Int'l Commission of Jurist</i>	88 062	-
- <i>Open Society Initiative for Southern Africa (OSISA)</i>	652 150	-
<i>Advocate fees reimbursed</i>	4 613	79 191
<i>Interest received</i>	<u>450</u>	<u>3 143</u>
	<u>1 741 530</u>	<u>1 442 472</u>
EXPENDITURE		
<i>Administration costs</i>	84 420	119 430
<i>Auditors' remuneration</i>	3 450	9 918
<i>Depreciation</i>	38 267	43 356
<i>Insurance</i>	9 100	10 191
<i>Professional fees</i>	121 532	106 559
<i>Rent</i>	102 220	66 000
<i>Repairs and maintenance</i>		
- <i>motor vehicles</i>	16 672	26 804
<i>Reports</i>	-	8 255
<i>Staff remuneration</i>	1 305 219	1 229 737
<i>Telephone, fax, postage and stationery</i>	53 868	14 901
<i>Text books and subscriptions</i>	5 452	14 874
<i>Travel and accommodation</i>	1 330	25 594
<i>Tuition fees</i>	<u>-</u>	<u>5 050</u>
	<u>1 741 530</u>	<u>1 680 669</u>
DEFICIT FOR THE YEAR	-	(238 197)
ACCUMULATED FUNDS AT THE BEGINNING OF THE YEAR	-	62 331
TRANSFER DEFICIT TO LAC WINDHOEK	<u>-</u>	<u>175 866</u>
ACCUMULATED FUND AT THE END OF THE YEAR	<u><u>-</u></u>	<u><u>-</u></u>

THE LEGAL ASSISTANCE TRUST OF NAMIBIA
AIDS LAW UNIT
INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2004

	<u>2004</u>	<u>2003</u>
	N\$	N\$
INCOME		
<i>Donations received</i>		
- IBIS	51 623	-
- Agency de Francais	-	7 230
- RBC Canadian HIF/AIDS	15 694	-
- Catholic Aids Action	-	500
- Ford Foundation	585 200	1 323 853
- Pupkewitz Holdings	500	-
- Family Health International	612 859	490 636
- SAFAIDS	-	15 690
- Business Connection Africa	1 000	-
- SWAPO Khomas	-	600
- Population Service	6 000	-
- Other	-	1 000
<i>Presentation income</i>	7 900	-
<i>Interest received</i>	<u>6 800</u>	<u>5 611</u>
	<u>1 287 576</u>	<u>1 845 120</u>
EXPENDITURE		
<i>Auditors' remuneration</i>	6 095	7 830
<i>Bank charges</i>	12 038	8 124
<i>DED publications</i>	-	32 522
<i>Depreciation</i>	18 818	19 324
<i>Education and training material</i>	17 135	7 599
<i>Insurance</i>	8 819	5 634
<i>Maintenance</i>		
- vehicles	13 705	12 759
<i>Office expenses</i>	2 932	7 770
<i>Recruiting</i>	8 399	14 765
<i>Rent</i>	<u>44 938</u>	<u>40 000</u>
BALANCE CARRIED FORWARD	132 879	156 327

THE LEGAL ASSISTANCE TRUST OF NAMIBIA
AIDS LAW UNIT
INCOME STATEMENT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2004

	<u>2004</u>	<u>2003</u>
	N\$	N\$
<i>EXPENDITURE (continued)</i>		
<i>BALANCE BROUGHT FORWARD</i>	132 879	156 327
<i>Research and publications</i>	1 320	63 626
<i>SAFAIDS</i>	-	7 060
<i>Staff remuneration</i>	1 005 030	908 765
<i>Stationery</i>	30 792	13 169
<i>Subscriptions</i>	2 000	7 500
<i>Telephone, fax and postage</i>	57 664	55 465
<i>Travelling</i>	4 504	29 704
<i>Water and electricity</i>	9 500	9 000
<i>Workshops</i>	<u>161 257</u>	<u>304 526</u>
	<u>1 404 946</u>	<u>1 555 142</u>
<i>(DEFICIT)/SURPLUS FOR THE YEAR</i>	(117 370)	289 978
<i>ACCUMULATED FUNDS AT THE BEGINNING OF THE YEAR</i>	<u>668 998</u>	<u>379 020</u>
<i>ACCUMULATED FUNDS AT THE END OF THE YEAR</i>	<u>551 628</u>	<u>668 998</u>

**THE LEGAL ASSISTANCE TRUST OF NAMIBIA
COMMUNITY PARALEGAL VOLUNTEER TRAINING
INCOME STATEMENT
FOR THE PERIOD ENDED 31 DECEMBER 2004**

	<u>2004</u>	<u>2003</u>
	N\$	N\$
INCOME		
<i>Donations received</i>		
- Embassy of Sweden – AGM contribution	-	68 936
- Embassy of Finland	400 000	200 000
- Bischöfliches Hilfswerk Misereor	-	337 383
- Evangelischer Entwicklungsdienst	269 670	394 000
Interest received	<u>5 189</u>	<u>5 000</u>
	<u>674 859</u>	<u>1 005 319</u>
EXPENDITURE		
AGM costs – Namibia Paralegal Association	-	67 260
Auditors' remuneration	9 277	6 825
Bank charges	3 629	4 615
Bookkeeping	-	6 000
Depreciation	2 459	2 458
Paralegal training	-	234 052
Project evaluation	-	33 685
Materials development and publications	-	30 165
Motor vehicle running expenses	14 823	-
Networking visits	18 516	-
NPA costs	90 747	-
Refresher courses	75 908	-
Regional visits	8 671	-
Rent	40 000	8 543
Staff remuneration	452 502	423 649
Stationery and printing	13 305	54 182
Telephone and postage	2 915	7 544
Training of educators and promotions	-	32 236
Water and electricity	<u>4 000</u>	<u>-</u>
	<u>736 752</u>	<u>911 214</u>
(DEFICIT)/SURPLUS FOR THE YEAR	(61 893)	94 105
SURPLUS AT THE BEGINNING OF THE YEAR	<u>243 125</u>	<u>149 020</u>
SURPLUS AT THE END OF THE YEAR	<u>181 232</u>	<u>243 125</u>

THE LEGAL ASSISTANCE TRUST OF NAMIBIA
CIVIC AND VOTERS EDUCATION PROJECT
INCOME STATEMENT
FOR THE PERIOD ENDED 31 DECEMBER 2004

	Note	<u>2004</u>	<u>2003</u>
		N\$	N\$
INCOME			
<i>Donations received</i>			
- SIDA		1 579 671	1 023 342
<i>Interest received</i>		<u>545</u>	<u>431</u>
		<u>1 580 216</u>	<u>1 023 773</u>
EXPENDITURE			
<i>Auditors' remuneration and bank charges</i>		6 823	12 673
<i>Civic and voters manual and identification kits</i>		23 619	70 397
<i>Equipment acquired</i>	2	-	18 192
<i>Office rent</i>		6 000	22 000
<i>Salaries, wages and staff travelling</i>		422 337	392 376
<i>Stationery and printing</i>		13 017	4 605
<i>Telephone and fax</i>		12 928	17 770
<i>Training of civic and voters educators</i>		350 794	286 924
<i>Transport expenses</i>		22 607	43 828
<i>Workshops and public meeting expenses</i>		<u>386 954</u>	<u>193 951</u>
		<u>1 245 079</u>	<u>1 062 716</u>
NET SURPLUS/(DEFICIT) FOR THE YEAR		335 137	(38 943)
ACCUMULATED DEFICIT AT THE BEGINNING OF THE YEAR		<u>(38 943)</u>	-
ACCUMULATED FUNDS/(DEFICIT) AT THE END OF THE YEAR		<u>296 194</u>	<u>(38 943)</u>

THE LEGAL ASSISTANCE TRUST OF NAMIBIA
PUBLICATION OF HUMAN RIGHTS MATERIAL PROJECT
INCOME STATEMENT
FOR THE PERIOD ENDED 31 DECEMBER 2004

	Note	<u>2004</u>	<u>2003</u>
		N\$	N\$
INCOME			
<i>Donations received</i>		54 470	502 362
<i>Interest received</i>		<u>-</u>	<u>491</u>
		<u>54 470</u>	<u>502 853</u>
EXPENDITURE			
<i>Administrative and management costs</i>		8 128	17 089
<i>Bank charges</i>		426	459
<i>Constitutional booklets</i>		-	39 000
<i>Human Rights cases</i>	2	-	116 494
<i>Know your Rights:</i>			
- <i>torture booklets</i>		-	51 972
- <i>arrest booklets</i>		-	133 300
<i>Launch of publications</i>		-	1 008
<i>Struggle for Justice</i>		44 850	-
<i>Human Rights Day Inserts</i>		126 559	-
<i>LAC News</i>		<u>17 131</u>	<u>-</u>
		<u>197 094</u>	<u>359 322</u>
NET (DEFICIT)/SURPLUS FOR THE YEAR		(142 624)	143 531
NET SURPLUS AT THE BEGINNING OF THE YEAR		<u>143 531</u>	<u>-</u>
NET SURPLUS AT THE END OF THE YEAR		<u>907</u>	<u>143 531</u>

THE LEGAL ASSISTANCE TRUST OF NAMIBIA
AIDS LAW UNIT - ARASA
INCOME STATEMENT
FOR THE PERIOD ENDED 31 DECEMBER 2004

	Note	<u>2004</u>	<u>2003</u>
		N\$	N\$
INCOME			
<i>Donations received</i>			
- Development Corporation Ireland		<u>1 170 504</u>	<u>517 153</u>
 EXPENDITURE			
Audit fees		4 370	-
Advisory board meetings		27 114	-
Book purchases		6 000	-
Capital expenditure		87 731	-
Courier and postage		31 333	-
Distribution of "Code of Gender"		15 134	-
Electricity and water		12 000	-
Equipment maintenance		6 253	-
Insurance		6 000	-
Recruiting		3 187	-
Rent paid		18 000	-
Staff remuneration		228 371	155 088
Staff training		22 595	-
Stationery and subscriptions		25 992	-
Telephone and postage		24 000	-
Travelling		-	156 099
Training and workshops		<u>866 601</u>	<u>-</u>
		<u>1 384 681</u>	<u>311 107</u>
NET (DEFICIT)/SURPLUS FOR THE YEAR		(214 177)	205 966
ACCUMULATED SURPLUS AT THE BEGINNING OF THE YEAR		<u>205 966</u>	<u>-</u>
ACCUMULATED (DEFICIT)/SURPLUS AT THE END OF THE YEAR		<u><u>(8 211)</u></u>	<u><u>205 966</u></u>

**THE LEGAL ASSISTANCE TRUST OF NAMIBIA
COMMUNITY LAND RIGHTS NORTH CENTRAL NAMIBIA
INCOME STATEMENT
FOR THE PERIOD ENDED 31 DECEMBER 2004**

	<i>Note</i>	<u>2004</u>
		N\$
INCOME		
<i>Donations received</i>		
<i>- HORIZONT3000</i>		566 860
<i>Interest received</i>		<u>496</u>
		<u>569 356</u>
EXPENDITURE		
<i>Bank charges</i>		3 119
<i>Educational material</i>		300
<i>Equipment maintenance</i>		4 602
<i>Litigation costs</i>		11 978
<i>Management fees</i>		37 355
<i>Printing and publications</i>		2 491
<i>Rent paid</i>		7 035
<i>Staff remuneration</i>		368 775
<i>Stationery</i>		1 876
<i>Telephone and postage</i>		8 364
<i>Travelling</i>		16 444
<i>Workshops</i>		<u>90 489</u>
		<u>552 828</u>
NET SURPLUS FOR THE YEAR		14 528
ACCUMULATED DEFICIT AT THE BEGINNING OF THE YEAR		<u>(161 339)</u>
ACCUMULATED DEFICIT AT THE END OF THE YEAR		<u>(146 811)</u>

***THE LEGAL ASSISTANCE TRUST OF NAMIBIA
CONSOLIDATED
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2004***