

**THE LEGAL ASSISTANCE TRUST OF NAMIBIA  
CONSOLIDATED ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2005**

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**ADMINISTRATION**

<b>Trustees:</b>	<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>
 <b>Director:</b>	 <i>N Tjombe</i>
 <b>Auditors:</b>	 <i>Stier Vente Associates</i>

**THE LEGAL ASSISTANCE TRUST OF NAMIBIA  
CONSOLIDATED ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2005**

**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:*

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**N TJOMBE**

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**D F SMUTS**

WINDHOEK  
7 March 2006

## **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 2005. 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 2005 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.*

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

WINDHOEK  
7 March 2006

**THE LEGAL ASSISTANCE TRUST OF NAMIBIA**  
**CONSOLIDATED BALANCE SHEET AS AT 31 DECEMBER 2005**

	Note	<u>2005</u>	<u>2004</u>
		N\$	N\$
<b><i>ASSETS</i></b>			
<b><i>NON-CURRENT ASSETS</i></b>			
<i>Property, motor vehicles and equipment</i>	3	<u>2 238 444</u>	<u>2 449 793</u>
<b><i>CURRENT ASSETS</i></b>			
<i>Donations receivable</i>		148 069	56 427
<i>Trade and other receivables</i>		176 006	179 678
<i>Cash and cash equivalents</i>		<u>764 224</u>	<u>1 231 392</u>
		<u>1 088 299</u>	<u>1 467 497</u>
<b>TOTAL ASSETS</b>		<u><b>3 326 743</b></u>	<u><b>3 917 290</b></u>
<b><i>FUNDS AND LIABILITIES</i></b>			
<b><i>FUNDS AND RESERVES</i></b>			
<i>Accumulated funds</i>	2	<u>1 612 757</u>	<u>2 518 581</u>
<b><i>CURRENT LIABILITIES</i></b>			
<i>Bank overdraft</i>		563 897	428 255
<i>Trade and other payables</i>		1 150 089	571 138
<i>Donations received in advance</i>	4	<u>-</u>	<u>399 316</u>
		<u>1 713 986</u>	<u>1 398 709</u>
<b>TOTAL FUNDS AND LIABILITIES</b>		<u><b>3 326 743</b></u>	<u><b>3 917 290</b></u>

**THE LEGAL ASSISTANCE TRUST OF NAMIBIA**  
**CONSOLIDATED INCOME STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2005**

	<i>Note</i>	<u>2005</u>	<u>2004</u>
		N\$	N\$
<i>INCOME</i>			
<i>Windhoek Office – core unit</i>	5	<u>2 578 815</u>	<u>3 843 987</u>
<i>EXPENDITURE</i>			
<i>Windhoek Office – core unit</i>		<u>(4 658 083)</u>	<u>(4 981 555)</u>
<i>DEFICIT FOR THE YEAR</i>	6	(2 079 268)	(1 137 568)
<i>ACCUMULATED FUNDS AT THE BEGINNING OF THE YEAR</i>		<u>709 043</u>	<u>1 846 611</u>
<i>ACCUMULATED (DEFICIT)/FUNDS AT THE END OF THE YEAR</i>		(1 370 225)	709 043
<i>ACCUMULATED SURPLUS - PROJECTS</i>	7	<u>2 982 982</u>	<u>1 809 538</u>
<i>CONSOLIDATED ACCUMULATED SURPLUS AT THE END OF THE YEAR</i>		<u>1 612 757</u>	<u>2 518 581</u>

**THE LEGAL ASSISTANCE TRUST OF NAMIBIA**  
**CONSOLIDATED CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2005**

	Note	<u>2005</u>	<u>2004</u>
		N\$	N\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<i>Cash receipts from donors</i>		13 282 573	11 947 859
<i>Cash paid to suppliers and employees</i>		<u>(13 900 953)</u>	<u>(13 059 611)</u>
<i>Cash utilised by operations</i>	9	(618 380)	(1 111 752)
<i>Interest received</i>		70 879	63 970
<i>Interest paid</i>		<u>(968)</u>	<u>-</u>
<i>Net cash outflow from operating activities</i>		<u>(548 469)</u>	<u>(1 047 782)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<i>Acquisition of motor vehicles and equipment</i>		(60 736)	(198 726)
<i>Proceeds on disposal of motor vehicles and equipment</i>		<u>6 395</u>	<u>32 473</u>
<i>Net cash outflow from investing activities</i>		<u>(54 341)</u>	<u>(166 253)</u>
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>		(602 810)	(1 214 035)
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b>		<u>803 137</u>	<u>2 017 172</u>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>		<u><u>200 327</u></u>	<u><u>803 137</u></u>

**THE LEGAL ASSISTANCE TRUST OF NAMIBIA**  
**NOTES TO THE CONSOLIDATED ANNUAL FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2005**

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 2005**

	<u>2005</u>	<u>2004</u>				
	N\$	N\$				
<b>2. ACCUMULATED FUNDS</b>						
Windhoek Office	(1 370 225)	709 043				
LAC – Projects	<u>2 982 982</u>	<u>1 809 538</u>				
	<u>1 612 757</u>	<u>2 518 581</u>				
 <b>3. PROPERTY, MOTOR VEHICLES AND EQUIPMENT</b>						
	<u>Buildings</u>	<u>Motor vehicles</u>	<u>Computer and office equipment</u>	<u>Furniture &amp; fittings</u>	<u>Library</u>	<u>Total</u>
	N\$	N\$	N\$	N\$	N\$	N\$
<b>For the year ended 31/12/2005</b>						
Opening carrying amount	1 909 898	264 687	227 156	15 119	32 933	2 449 793
Additions	-	-	49 117	11 619	-	60 736
Disposals	-	-	(10 699)	-	-	(10 699)
Depreciation	-	(93 071)	(132 886)	(10 502)	(24 927)	(261 386)
Closing carrying amount	<u>1 909 898</u>	<u>171 616</u>	<u>132 688</u>	<u>16 236</u>	<u>8 006</u>	<u>2 238 444</u>
 <b>At 31/12/2005</b>						
At cost	1 909 898	907 122	1 712 578	313 893	325 134	5 168 625
Accumulated depreciation	-	(735 506)	(1 579 890)	(297 657)	(317 128)	(2 930 181)
	<u>1 909 898</u>	<u>171 616</u>	<u>132 688</u>	<u>16 236</u>	<u>8 006</u>	<u>2 238 444</u>

**THE LEGAL ASSISTANCE TRUST OF NAMIBIA**  
**NOTES TO THE CONSOLIDATED ANNUAL FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2005**

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

	<u>Buildings</u>	<u>Motor vehicles</u>	<u>Computer and office equipment</u>	<u>Furniture &amp; fittings</u>	<u>Library</u>	<u>Total</u>
	N\$	N\$	N\$	N\$	N\$	N\$
<b>For the year ended 31/12/2004</b>						
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>(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>32 933</u>	<u>2 449 793</u>
<b>At 31/12/2004</b>						
At cost	1 909 898	907 122	1 603 681	302 274	325 134	5 048 109
Accumulated depreciation	-	<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>32 933</u>	<u>2 449 793</u>
Depreciation rate		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 2005**

	<u>2005</u>	<u>2004</u>
	N\$	N\$
<b>3. PROPERTY, MOTOR VEHICLES AND EQUIPMENT</b> (continued)		
<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
- 2004	466 126	466 126
- 2005	<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 Trustees</i>	<u>2 000 000</u>	<u>2 000 000</u>
<b>4. DONATIONS RECEIVED IN ADVANCE</b>		
<i>UNICEF : Child Justice Project</i>	-	76 700
<i>Royal Netherlands Embassy – Gender Project</i>	<u>-</u>	<u>322 616</u>
	<u>-</u>	<u>399 316</u>
<b>5. INCOME</b>		
<i>NACADEC Women's desk</i>	600	-
<i>Telecom</i>	2 000	-
<i>NID Advocacy</i>	-	25 340
<i>NAMAS</i>	-	32 484
<i>UNICEF</i>	28 200	-
<i>Embassy of Sweden</i>	1 866 489	1 966 142
<i>Electoral Institute of Southern Africa</i>	-	44 962
<i>USAID</i>	<u>-</u>	<u>62 168</u>
<b>BALANCE CARRIED FORWARD</b>	1 897 289	2 131 096

**THE LEGAL ASSISTANCE TRUST OF NAMIBIA**  
**NOTES TO THE CONSOLIDATED ANNUAL FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2005**

	<u>2005</u>	<u>2004</u>
	N\$	N\$
5. <i>INCOME (continued)</i>		
<i>BALANCE BROUGHT FORWARD</i>	1 897 289	2 131 096
<i>Embassy of France</i>	-	80 000
<i>Pupkewitz Holdings</i>	500	1 000
<i>Royal Netherlands Embassy</i>	1 877	-
<i>National Democratic Institute for International Affairs</i>	-	48 950
<i>WIMSA</i>	-	103 773
<i>World Health Organisation</i>	-	29 728
<i>J van der Merwe</i>	-	1 000
<i>E S January</i>	-	1 000
<i>NG Church of Namibia</i>	-	500
<i>Womens Action for Development</i>	<u>-</u>	<u>3 000</u>
	1 899 666	2 400 047
<i>OTHER INCOME</i>	<u>679 149</u>	<u>1 443 940</u>
	<u>2 578 815</u>	<u>3 843 987</u>
6. <i>SURPLUS FOR THE YEAR</i>		
<i>Is stated after charging/(crediting):</i>		
<i>Auditors remuneration</i>		
- <i>audit fees - current year</i>	92 782	71 079
- <i>audit fees - prior year underprovision</i>	8 050	1 400
- <i>accounting services</i>	<u>11 500</u>	<u>-</u>
	<u>112 332</u>	<u>72 479</u>
<i>Depreciation</i>	261 386	309 144
<i>Interest received</i>	(70 879)	(63 970)
<i>Interest paid</i>	968	-
<i>Loss/(profit) on disposal of motor vehicles and equipment</i>	4 305	(30 000)
<i>Rent received</i>	<u>(199 059)</u>	<u>(337 158)</u>

**THE LEGAL ASSISTANCE TRUST OF NAMIBIA**  
**NOTES TO THE CONSOLIDATED ANNUAL FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2005**

	<u>2005</u>	<u>2004</u>
	N\$	N\$
<b>7. ACCUMULATED SURPLUS PROJECTS</b>		
<i>Civic and Voters Education</i>	-	296 194
<i>Publication of Human Rights Material</i>	-	907
<i>Community Paralegal Volunteer Training</i>	191 833	181 232
<i>Aids Law Unit</i>	446 436	551 628
<i>Lead Project</i>	(241 623)	123 117
<i>Gender</i>	484 664	(20 665)
<i>Child Justice</i>	495 113	832 147
<i>Land Rights Central North</i>	323 520	(146 811)
<i>Aids Law Unit – ARASA</i>	<u>1 283 039</u>	<u>(8 211)</u>
	<u>2 982 982</u>	<u>1 809 538</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 (2004: US\$ Nil). The market value of the capital fund was US\$ 1 662 878 as at 31 December 2005 and US\$ 1 501 871 as at 31 December 2004. The market value of the investment of the fund appreciated during the year with US\$ 161 007 (2004: N\$ 119 228).*

**THE LEGAL ASSISTANCE TRUST OF NAMIBIA**  
**NOTES TO THE CONSOLIDATED ANNUAL FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2005**

	<u>2005</u>	<u>2004</u>
	N\$	N\$
<b>9. RECONCILIATION OF LOSS BEFORE TAXATION TO CASH GENERATED FROM OPERATIONS</b>		
Net loss for the year	(905 824)	(1 020 394)
Adjusted for:		
Depreciation	261 386	309 144
Interest received	(70 879)	(63 970)
Interest paid	968	-
Loss/(profit) on sale of assets	<u>4 305</u>	<u>(30 000)</u>
Operating cash flow before working capital changes	(710 044)	(805 220)
Increase in donations receivable	(91 642)	(56 427)
Decrease in trade and other receivables	3 671	240 968
Increase/(decrease) in trade and other payables	578 951	(347 677)
Decrease in donations received in advance	<u>(399 316)</u>	<u>(143 396)</u>
<b>CASH UTILISED FROM OPERATIONS</b>	<u>(618 380)</u>	<u>(1 111 752)</u>

**10. 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 three 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 2005**

11. *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 2005 to December 2006. This grant covers 48,6% of the budgeted project expenses up to a maximum of Euro 350 000. During the 2005 financial year the remaining 51,39% expenses have been covered by the Namibia Nature Foundation and HIVOS.*

Community Paralegal Training Project

*During the 2005 financial year a contribution of NAD 770 000 have been granted by the Bischöfliches Hilfswerk Miserior. This project has been extended for at least another year.*

Human Rights Constitutional Unit

*Int'l Commission of Jurist donated NAD 12 248.*

*As these funds were not sufficient, The Legal Assistance Trust paid NAD 1 513 536 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 2004 until 31 August 2005. Matching grants have to be secured from other sources. Family Health funded the project for the year under review with N\$ 466 169. Various other smaller 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 320 000 were received from The North South Institute. An amount of NAD 322 616 was received from the Royal Embassy of Netherlands, N\$ 481 987 from the Danish Embassy, N\$ 120 400 from UNICEF, N\$ 354 750 from SIDA and N\$ 609 310 from other donors, including the UNDP.*

Child Justice Program

*No funding was received in 2005 and all activities were funded from prior year surpluses.*

**THE LEGAL ASSISTANCE TRUST OF NAMIBIA**  
**NOTES TO THE CONSOLIDATED ANNUAL FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2005**

Land Rights Central North

HORIZONT3000 agreed to fund the project with Euro 335 333. During the year an amount of NAD 1 020 406 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 2005 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 2005. The Legal Assistance Trust received NAD 940 587 for the project for the period from

1 January 2005 to 31 December 2005. The project has been terminated on 31 December 2005 and all funds have been spent in agreement with the donor.

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

Oruano Artist Union Project

The Legal Assistance Trust signed an agreement with the Embassy of Finland and the Oruano Namibia Artist Union to provide certain bookkeeping and administration services for the project at an agreed-on fee. The project funding is NAD 879 810 for the period from 1 January 2005 to 31 December 2005.

An amount of N\$ 30 600 was received from UNESCO for this 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 2005**

	<u>2005</u>	<u>2004</u>
	N\$	N\$
<b>DONATIONS RECEIVED</b>		
<i>Electoral Institute of Southern Africa</i>	-	44 962
<i>Embassy of France</i>	-	80 000
<i>Embassy of Sweden</i>	1 866 489	1 966 142
<i>E S January</i>	-	1 000
<i>J van der Merwe</i>	-	1 000
<i>NACADEC Women's Desk</i>	600	-
<i>NAMAS</i>	-	32 484
<i>NDI</i>	-	48 950
<i>NID Advocacy</i>	-	25 340
<i>NG Church of Namibia</i>	-	500
<i>Pupkewitz Holdings</i>	500	1 000
<i>Royal Netherlands Embassy</i>		
<i>– Publication of Human Rights Material</i>	1 877	-
<i>Telecom</i>	2 000	-
<i>UNICEF</i>	28 200	-
<i>USAID</i>	-	62 168
<i>WIMSA</i>	-	103 773
<i>Womens Action for Development</i>	-	3 000
<i>World Health Organisation – Domestic Violence</i>	-	29 728
	<u>1 899 666</u>	<u>2 400 047</u>
<b>OTHER INCOME</b>		
<i>Bookkeeping and management fees</i>	240 886	327 974
<i>Human Rights Publication costs recovered</i>	-	203 626
<i>Insurance claims</i>	530	84 514
<i>Interest received</i>	50 893	34 055
<i>Labour manuals, booklets and manuals</i>	4 475	29 747
<i>Legal fees recovered</i>	<u>6 000</u>	<u>46 824</u>
<b>BALANCE CARRIED FORWARD</b>	302 784	726 740

**THE LEGAL ASSISTANCE TRUST OF NAMIBIA**  
**WINDHOEK OFFICE**  
**INCOME STATEMENT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2005**

	<u>2005</u>	<u>2004</u>
	N\$	N\$
<i>OTHER INCOME (continued)</i>		
<b>BALANCE BROUGHT FORWARD</b>	302 784	726 740
<i>Photocopy income</i>	115 757	130 402
<i>Profit on sale of motor vehicles and equipment</i>	-	30 000
<i>Rent received</i>	221 607	337 158
<i>Sundry income</i>	<u>39 001</u>	<u>219 640</u>
	<u>679 149</u>	<u>1 443 940</u>
<b>TOTAL INCOME</b>	2 578 815	3 843 987
<i>Less: EXPENDITURE (page 19)</i>	<u>(4 658 083)</u>	<u>(4 981 555)</u>
<b>DEFICIT FOR THE YEAR</b>	(2 079 268)	(1 137 568)
<b>SURPLUS AT THE BEGINNING OF THE YEAR</b>	<u>709 043</u>	1 846 611
<b>(DEFICIT)/SURPLUS AT THE END OF THE YEAR</b>	<u>(1 370 225)</u>	<u>709 043</u>

**THE LEGAL ASSISTANCE TRUST OF NAMIBIA**  
**WINDHOEK OFFICE**  
**SCHEDULE OF EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2005**

	<u>2005</u>	<u>2004</u>
	N\$	N\$
<i>Auditors' remuneration</i>	51 750	39 388
<i>Bank charges</i>	30 430	36 078
<i>Computer support</i>	70 019	118 266
<i>Consultancy fees</i>	-	61 082
<i>Contributions</i>		
- <i>Aids Law Unit - ARASA</i>	150 000	-
- <i>Human Rights and Constitutional Unit Program</i>	1 443 019	996 255
<i>Depreciation</i>	167 565	178 293
<i>Domestic violence</i>		
- <i>World Health Organisation</i>	-	34 849
- <i>Namibia Institute for Democracy</i>	-	15 400
<i>Dai Project</i>	19 000	-
<i>Entertainment</i>	3 640	-
<i>Human Rights Day</i>	-	103 907
<i>Insurance and licences</i>	69 549	92 594
<i>Interest paid</i>	542	-
<i>Katutura Community Radio Station</i>	-	20 000
<i>Law students</i>	12 584	29 930
<i>Legal fees</i>	27 336	3 560
<i>Maintenance</i>		
- <i>other expenses</i>	66 279	85 449
- <i>vehicles</i>	11 706	23 151
- <i>yard</i>	-	4 036
<i>Municipal expenses</i>	26 035	75 386
<i>Office expenses</i>	19 079	29 283
<i>Petrol</i>	32 955	55 445
<i>Publications</i>	-	212 107
<i>Publication of Human Rights Materials</i>		
- <i>Royal Netherlands Embassy</i>	-	<u>2 270</u>
<b>BALANCE CARRIED FORWARD</b>	<b>2 201 560</b>	<b>2 216 729</b>

**THE LEGAL ASSISTANCE TRUST OF NAMIBIA**  
**WINDHOEK OFFICE**  
**SCHEDULE OF EXPENDITURE (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2005**

	<u>2005</u>	<u>2004</u>
	N\$	N\$
<i>BALANCE BROUGHT FORWARD</i>	2 201 560	2 216 729
<i>Recruiting of professional and administrative staff</i>	10 741	15 905
<i>Rent</i>	59 090	60 427
<i>Salaries and staff benefits</i>	2 054 430	2 270 340
<i>San Omaheke office expenses</i>	27 171	24 933
<i>Security costs</i>	43 557	76 970
<i>Seminars and workshops</i>	32 855	2 276
<i>Staff development costs</i>	37 387	45 479
<i>Stationery and printing</i>	45 274	79 373
<i>Subscriptions to legal publications</i>	25 494	13 518
<i>Telephone, telefax and postage</i>	115 260	93 296
<i>Torture workshops</i>	-	51 267
<i>Travelling and accommodation</i>	<u>38 119</u>	<u>31 042</u>
	<u>4 658 083</u>	<u>4 981 555</u>

**THE LEGAL ASSISTANCE TRUST OF NAMIBIA**  
**LAND, ENVIRONMENT AND DEVELOPMENT PROJECT**  
**INCOME STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2005**

	<u>2005</u>	<u>2004</u>
	N\$	N\$
<b>INCOME</b>		
<i>Donations received</i>		
- Namibia Nature Foundation	52 953	95 098
- H I V O S	2 244	542 712
- Evangelischer Entwicklungsdienst	894 800	389 843
- Royal Netherlands Embassy	-	24 960
Consultancy fees received	23 500	-
Interest received	8 953	9 583
Sundry income	<u>-</u>	<u>22 773</u>
	<u>982 450</u>	<u>1 084 969</u>
<b>EXPENDITURE</b>		
<i>Auditors' remuneration</i>	12 420	7 446
<i>Bank charges</i>	6 369	8 264
<i>Communications</i>	32 231	50 841
<i>Depreciation</i>	59 428	62 102
<i>Insurance</i>	25 214	24 936
<i>Management fees</i>	106 750	112 065
<i>Maintenance</i>		
- motor vehicle	32 689	23 925
- computer	7 326	1 249
<i>Professional fees</i>	118 424	70 912
<i>Research</i>		
- publications	11 025	-
- travel	21 484	-
<i>Rent paid</i>	20 000	18 000
<i>Staff remuneration</i>	818 176	708 405
<i>Stationery and subscription</i>	48 817	41 867
<i>Workshops and conference</i>	<u>26 837</u>	<u>465 472</u>
	<u>1 347 190</u>	<u>1 595 484</u>
<b>DEFICIT FOR THE YEAR</b>	(364 740)	(510 515)
<b>ACCUMULATED FUNDS AT THE BEGINNING OF THE YEAR</b>	<u>123 117</u>	<u>633 632</u>
<b>ACCUMULATED (DEFICIT)/FUNDS AT THE END OF THE YEAR</b>	<u>(241 623)</u>	<u>123 117</u>

**THE LEGAL ASSISTANCE TRUST OF NAMIBIA  
CHILD JUSTICE PROGRAM  
INCOME STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2005**

	<u>2005</u>	<u>2004</u>
	N\$	N\$
<b>INCOME</b>		
<i>Donations received</i>		
- North/South Institute for Development	-	1 435 723
<i>Interest received</i>	<u>241</u>	<u>4 927</u>
	<u>241</u>	<u>1 440 650</u>
<b>EXPENDITURE</b>		
<i>Arrest and awaiting trial</i>	-	7 640
<i>Audit fees</i>	5 000	3 450
<i>Crime prevention</i>	2 852	3 106
<i>Depreciation</i>	-	1 067
<i>Diversion and sentencing</i>	-	49 033
<i>Project management</i>	68 612	94 152
<i>Salaries and staff benefits</i>	260 811	444 655
<i>Screening at court</i>	-	1 065
<i>System development and capacity building</i>	<u>-</u>	<u>4 335</u>
	<u>337 275</u>	<u>608 503</u>
<b>(DEFICIT)/INCOME FOR THE YEAR</b>	(337 034)	832 147
<b>SURPLUS AT THE BEGINNING OF THE YEAR</b>	<u>832 147</u>	<u>-</u>
<b>SURPLUS AT THE END OF THE YEAR</b>	<u>495 113</u>	<u>832 147</u>

**THE LEGAL ASSISTANCE TRUST OF NAMIBIA**  
**GENDER ISSUES PROJECT**  
**INCOME STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2005**

	<u>2005</u>	<u>2004</u>
	N\$	N\$
<b>INCOME</b>		
<i>Donations received</i>		
- North/South Institute for Development	320 000	661 435
- UNICEF	120 400	-
- Royal Danish Embassy	481 982	-
- Royal Dutch Embassy	322 616	-
- The Swedish International Development Agency	354 750	-
- Other donors	609 310	-
<i>Interest received</i>	6 621	1 925
<i>Consulting fees received</i>	<u>6 100</u>	<u>-</u>
	<u>2 221 779</u>	<u>663 360</u>
<b>EXPENDITURE</b>		
<i>Administration costs</i>	87 965	17 407
<i>Bookkeeping fees</i>	34 000	37 250
<i>Computer costs</i>	14 697	3 180
<i>Consultants</i>	28 530	31 750
<i>Depreciation</i>	8 414	8 138
<i>Field research</i>	195 007	10 482
<i>Office rent</i>	21 000	35 000
<i>Publications</i>	192 719	-
<i>Receptionists/switchboard costs</i>	-	2 500
<i>Research material</i>	1 336	4 369
<i>Salaries and staff benefits</i>	666 183	490 763
<i>Staff development and training</i>	24 065	-
<i>Telephone and fax</i>	13 884	45 737
<i>Workshops</i>	<u>428 650</u>	<u>10 431</u>
	<u>1 716 450</u>	<u>684 025</u>
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	505 329	(20 665)
<b>DEFICIT AT THE BEGINNING OF THE YEAR</b>	<u>(20 665)</u>	<u>-</u>
<b>SURPLUS/(DEFICIT) AT THE END OF THE YEAR</b>	<u>484 664</u>	<u>(20 665)</u>

**THE LEGAL ASSISTANCE TRUST OF NAMIBIA  
HUMAN RIGHTS AND CONSTITUTIONAL UNIT  
INCOME STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2005**

	<u>2005</u>	<u>2004</u>
	N\$	N\$
<b>INCOME</b>		
<i>Contributions</i>		
- <i>The Legal Assistance Trust</i>	1 443 091	996 255
<i>Donations received</i>		
- <i>Int'l Commission of Jurist</i>	12 248	88 062
- <i>Open Society Initiative for Southern Africa (OSISA)</i>	-	652 150
<i>Advocate fees reimbursed</i>	10 620	4 613
<i>Council fees reimbursed</i>	25 964	-
<i>Interest received</i>	252	450
<i>Training of civic and voters educators</i>	<u>70 445</u>	<u>-</u>
	<u>1 562 620</u>	<u>1 741 530</u>
<b>EXPENDITURE</b>		
<i>Administration costs</i>	-	84 420
<i>Auditors' remuneration</i>	5 750	3 450
<i>Depreciation</i>	4 391	38 267
<i>Insurance</i>	11 885	9 100
<i>Professional fees</i>	237 834	121 532
<i>Rent</i>	-	102 220
<i>Repairs and maintenance</i>		
- <i>motor vehicles</i>	24 176	16 672
- <i>office</i>	169	-
<i>Staff remuneration</i>	1 240 664	1 305 219
<i>Telephone, fax, postage and stationery</i>	33 381	53 868
<i>Text books and subscriptions</i>	4 370	5 452
<i>Travel and accommodation</i>	<u>-</u>	<u>1 330</u>
	<u>1 562 620</u>	<u>1 741 530</u>
<b>ACCUMULATED FUNDS FOR THE YEAR</b>	<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 2005**

	<u>2005</u>	<u>2004</u>
	N\$	N\$
<b>INCOME</b>		
<i>Donations received</i>		
- IBIS	-	51 623
- Futures Group International	88 412	-
- RBC Canadian HIF/AIDS	-	15 694
- Ford Foundation	465 980	585 200
- Pupkewitz Holdings	-	500
- Family Health International	466 169	612 859
- Business Connection Africa	-	1 000
- Population Service	78 313	6 000
- Ministry of Health and Social Services	70 875	
- Other	162 791	-
<i>Presentation income</i>	-	7 900
<i>Interest received</i>	<u>2 892</u>	<u>6 800</u>
	<u>1 335 432</u>	<u>1 287 576</u>
<b>EXPENDITURE</b>		
<i>Auditors' remuneration</i>	8 360	6 095
<i>Bank charges</i>	6 826	12 038
<i>Depreciation</i>	19 131	18 818
<i>Education and training material</i>	51 075	17 135
<i>Insurance</i>	11 015	8 819
<i>Interest paid</i>	426	-
<i>Legal fees</i>	7 144	-
<i>Loss on disposal of fixed assets</i>	4 305	-
<i>Maintenance</i>		
- vehicles	21 192	13 705
<i>Office expenses</i>	1 828	2 932
<i>Recruiting</i>	12 050	8 399
<i>Rent</i>	<u>45 392</u>	<u>44 938</u>
<b>BALANCE CARRIED FORWARD</b>	188 744	132 879

**THE LEGAL ASSISTANCE TRUST OF NAMIBIA**  
**AIDS LAW UNIT**  
**INCOME STATEMENT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2005**

	<u>2005</u>	<u>2004</u>
	N\$	N\$
<i>EXPENDITURE (continued)</i>		
<b>BALANCE BROUGHT FORWARD</b>	188 744	132 879
<i>Research and publications</i>	87 622	1 320
<i>Staff remuneration</i>	904 804	1 005 030
<i>Stationery</i>	11 682	30 792
<i>Subscriptions</i>	3 167	2 000
<i>Telephone, fax and postage</i>	36 985	57 664
<i>Travelling</i>	19 188	4 504
<i>Water and electricity</i>	9 500	9 500
<i>Workshops</i>	<u>178 932</u>	<u>161 257</u>
	<u>1 440 624</u>	<u>1 404 946</u>
<b>DEFICIT FOR THE YEAR</b>	(105 192)	(117 370)
<b>ACCUMULATED FUNDS AT THE BEGINNING OF THE YEAR</b>	<u>551 628</u>	<u>668 998</u>
<b>ACCUMULATED FUNDS AT THE END OF THE YEAR</b>	<u>446 436</u>	<u>551 628</u>

**THE LEGAL ASSISTANCE TRUST OF NAMIBIA  
COMMUNITY PARALEGAL VOLUNTEER TRAINING  
INCOME STATEMENT  
FOR THE PERIOD ENDED 31 DECEMBER 2005**

	<u>2005</u>	<u>2004</u>
	N\$	N\$
<b>INCOME</b>		
<i>Donations received</i>		
- Embassy of Finland	-	400 000
- Bischöfliches Hilfswerk Misereor	770 000	-
- Evangelischer Entwicklungsdienst	-	269 670
<i>Interest received</i>	<u>489</u>	<u>5 189</u>
	<u>770 489</u>	<u>674 859</u>
<b>EXPENDITURE</b>		
<i>Auditors' remuneration</i>	11 184	9 277
<i>Bank charges</i>	3 297	3 629
<i>Depreciation</i>	2 457	2 459
<i>Insurance</i>	1 716	-
<i>Motor vehicle running expenses</i>	8 653	14 823
<i>Networking visits</i>	-	18 516
<i>NPA costs</i>	55 578	90 747
<i>Refresher courses</i>	-	75 908
<i>Regional visits</i>	10 130	8 671
<i>Rent</i>	12 000	40 000
<i>Staff remuneration</i>	640 661	452 502
<i>Stationery and printing</i>	6 300	13 305
<i>Telephone and postage</i>	2 279	2 915
<i>Training of educators and promotions</i>	5 633	-
<i>Water and electricity</i>	<u>-</u>	<u>4 000</u>
	<u>759 888</u>	<u>736 752</u>
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	10 601	(61 893)
<b>SURPLUS AT THE BEGINNING OF THE YEAR</b>	<u>181 232</u>	<u>243 125</u>
<b>SURPLUS AT THE END OF THE YEAR</b>	<u>191 833</u>	<u>181 232</u>

**THE LEGAL ASSISTANCE TRUST OF NAMIBIA**  
**CIVIC AND VOTERS EDUCATION PROJECT**  
**INCOME STATEMENT**  
**FOR THE PERIOD ENDED 31 DECEMBER 2005**

	Note	<u>2005</u>	<u>2004</u>
		<u>N\$</u>	<u>N\$</u>
<b>INCOME</b>			
<i>Donations received</i>			
- SIDA		940 587	1 579 671
<i>Interest received</i>		<u>218</u>	<u>545</u>
		<u>940 805</u>	<u>1 580 216</u>
 <b>EXPENDITURE</b>			
<i>Auditors' remuneration and bank charges</i>		7 242	6 823
<i>Civic and voters manual and identification kits</i>		1 440	23 619
<i>Computer support</i>		81 000	-
<i>Insurance</i>		8 200	-
<i>Katutura Community Radio Station</i>		4 774	-
<i>Maintenance</i>			
- general		25 000	-
- yard		2 143	-
<i>Office expenses</i>		10 000	-
<i>Office rent</i>		35 948	6 000
<i>Publications</i>		45 803	-
<i>Salaries, wages and staff travelling</i>		663 462	422 337
<i>Security</i>		43 558	-
<i>Staff development costs</i>		14 744	-
<i>Stationery and printing</i>		21 335	13 017
<i>Subscriptions</i>		8 000	-
<i>Telephone and fax</i>		25 168	12 928
<i>Training of civic and voters educators</i>		130 136	350 794
<i>Transport expenses</i>		47 326	22 607
<i>Water and electricity</i>		21 715	-
<i>Workshops and public meeting expenses</i>		<u>40 005</u>	<u>386 954</u>
		<u>1 236 999</u>	<u>1 245 079</u>
<b>NET (DEFICIT)/SURPLUS FOR THE YEAR</b>		(296 194)	335 137
<b>ACCUMULATED FUNDS/(DEFICIT) AT THE BEGINNING OF THE YEAR</b>		<u>296 194</u>	<u>(38 943)</u>
<b>ACCUMULATED FUNDS AT THE END OF THE YEAR</b>		<u><u>-</u></u>	<u><u>296 194</u></u>

**THE LEGAL ASSISTANCE TRUST OF NAMIBIA**  
**PUBLICATION OF HUMAN RIGHTS MATERIAL PROJECT**  
**INCOME STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2005**

	Note	<u>2005</u>	<u>2004</u>
		N\$	N\$
<i>INCOME</i>			
<i>Donations received</i>		_____ -	_____ <u>54 470</u>
 <i>EXPENDITURE</i>			
<i>Administrative and management costs</i>		-	8 128
<i>Bank charges</i>		-	426
<i>Human Rights Day Inserts</i>		-	126 559
<i>LAC News</i>		-	17 131
<i>Struggle for Justice</i>		-	44 850
<i>Transfer to Windhoek</i>		_____ <u>907</u>	_____ -
		_____ <u>907</u>	_____ <u>197 094</u>
 <i>NET DEFICIT FOR THE YEAR</i>		 (907)	 (142 624)
 <i>NET SURPLUS AT THE BEGINNING OF THE YEAR</i>		 _____ <u>907</u>	 _____ <u>143 531</u>
 <i>NET SURPLUS AT THE END OF THE YEAR</i>		 ===== -	 ===== <u>907</u>

**THE LEGAL ASSISTANCE TRUST OF NAMIBIA**  
**AIDS LAW UNIT - ARASA**  
**INCOME STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2005**

	Note	<u>2005</u>	<u>2004</u>
		N\$	N\$
<b>INCOME</b>			
<i>Donations received</i>			
- Development Corporation Ireland		769 080	1 170 504
- Embassy of Sweden		3 385 166	-
- Oxfam America Inc		228 711	-
Interest received		<u>244</u>	<u>-</u>
		<u>4 383 201</u>	<u>1 170 504</u>
<b>EXPENDITURE</b>			
<i>Audit fees</i>		5 175	4 370
<i>Advisory board meetings</i>		23 084	27 114
<i>Bank charges</i>		9 669	-
<i>Book purchases</i>		1 500	6 000
<i>Capital expenditure</i>		20 072	87 731
<i>Courier and postage</i>		4 149	31 333
<i>Distribution of "Code of Gender"</i>		-	15 134
<i>Electricity and water</i>		13 640	12 000
<i>Equipment maintenance</i>		4 935	6 253
<i>Insurance</i>		8 100	6 000
<i>Recruiting</i>		-	3 187
<i>Rent paid</i>		49 600	18 000
<i>Staff remuneration</i>		622 175	228 371
<i>Staff training</i>		17 582	22 595
<i>Stationery and subscriptions</i>		11 532	25 992
<i>Telephone and postage</i>		14 139	24 000
<i>Travelling</i>		62 032	-
<i>Training and workshops</i>		<u>2 224 567</u>	<u>866 601</u>
		<u>3 091 951</u>	<u>1 384 681</u>
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>		1 291 250	(214 177)
<b>ACCUMULATED (DEFICIT)/SURPLUS AT THE BEGINNING OF THE YEAR</b>		<u>(8 211)</u>	<u>205 966</u>
<b>ACCUMULATED SURPLUS/(DEFICIT) AT THE END OF THE YEAR</b>		<u>1 283 039</u>	<u>(8 211)</u>

**THE LEGAL ASSISTANCE TRUST OF NAMIBIA**  
**COMMUNAL LAND RIGHTS NORTH CENTRAL NAMIBIA**  
**INCOME STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2005**

	Note	<u>2005</u>	<u>2004</u>
			N\$
<b>INCOME</b>			
<i>Donations received</i>			
- HORIZONT3000		1 020 406	566 860
- UNDP donation for workshop: Woman and property rights		48 240	-
<i>Interest received</i>		<u>76</u>	<u>496</u>
		<u>1 068 722</u>	<u>569 356</u>
<b>EXPENDITURE</b>			
<i>Bank charges</i>		1 900	3 119
<i>Educational material</i>		-	300
<i>Equipment maintenance</i>		-	4 602
<i>Litigation costs</i>		13 960	11 978
<i>Management fees</i>		41 500	37 355
<i>Printing and publications</i>		17 622	2 491
<i>Rent paid</i>		6 667	7 035
<i>Staff remuneration</i>		334 486	368 775
<i>Stationery</i>		260	1 876
<i>Telephone and postage</i>		5 000	8 364
<i>Travelling</i>		6 184	16 444
<i>Workshops</i>		<u>170 812</u>	<u>90 489</u>
		<u>598 391</u>	<u>552 828</u>
<b>NET SURPLUS FOR THE YEAR</b>		470 331	14 528
<b>ACCUMULATED DEFICIT AT THE BEGINNING OF THE YEAR</b>		<u>(146 811)</u>	<u>(161 339)</u>
<b>ACCUMULATED SURPLUS/(DEFICIT) AT THE END OF THE YEAR</b>		<u>323 520</u>	<u>(146 811)</u>

***THE LEGAL ASSISTANCE TRUST OF NAMIBIA***  
***CONSOLIDATED***  
***ANNUAL FINANCIAL STATEMENTS***  
***FOR THE YEAR ENDED***  
***31 DECEMBER 2005***