

Report of Factual Findings

Operation SA Save Syria

REPORT ON FACTUAL FINDINGS ON OPERATION SA SAVE SYRIA PROJECT

We provide our Report of Factual Findings ("the Report") on the Operation SA Save Syria for the period 20 December 2016 to 17 February 2017. (Annexure 1 of this Report). You requested certain procedures to be carried out in connection with the Operation SA Save Syria Project.

Objective

Our engagement was to perform certain agreed-upon procedures with regard to the Operation SA Save Syria Project.

Standards

We have performed the following agreed-upon procedures described below with regards to the Operation SA Save Syria Project. Our engagement was undertaken in accordance with the International Standard on Related Services (ISRS) 4400 *"Engagements to Perform Agreed-Upon Procedures Regarding Financial Information"*.

Procedures performed

These procedures have been determined solely to assist you in evaluating whether the funds received and disbursed to the selected organisations in **Annexure 1** is eligible in accordance with the Operation SA Save Syria Policy.

The policy of Operation SA Save Syria is:-
"Operation SA has a 100% donation policy."

The agreed upon procedures to be carried out are detailed below:

1. Confirm amounts received in the Al Imdaad Foundation Trust account for the Operation SA Save Syria Project.
2. Inspect that payments were made to the selected organisations to assist with the Operation SA Save Syria Project.
3. Verify that the funds paid to the selected organisations have been used specifically for the Operation SA Save Syria Project.

We report on our findings below :

The agreed upon procedures detailed above have been satisfactorily performed. Reliance was placed on the information provided by management of the Operation SA Save Syria project and Al Imdaad Foundation.

Procedure 1

Confirm amounts received in the Al Imdaad Trust account for the Operation SA Save Syria Project

- The total pledged amount was R15 173 576. Of the total amount pledged, R13 898 715 which amounts to 92% of the total pledge was deposited into the Al Imdaad Foundation Trust account.
- We have agreed this amount to the amount in the Al Imdaad Foundation Trust account.

Procedure 2

Inspect that payments were made to the selected organisations to assist with the Operation SA Save Syria Project.

Payments received in the Al Imdaad Foundation Trust account were made to the following beneficiaries:

• Jamiatul Ulama KZN Operation SA	R 1 238 458.56
• Jamiatul Ulama SA Operation SA	R 1 238 456.56
• MJC Darul Islam Operation SA	R 1 238 458.56
• Africa Muslim Agency Operation SA	R 1 238 458.56
• Islam Relief Operations SA	R 2 238 458.56*
• Al Quds Foundation	R 1 238 458.56
• Al Imdaad Foundation	<u>R 5 467 963.56**</u>
Total	<u>R 13 898 715</u>

*In addition to the R1 238 458.56 received from the the Al Imdaad Foundation Trust account, Islam Relief Operation SA received an additonal amount of R1000 000 directly to the organisation to be distributed specifically for the Operation SA Save Syria project.

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First payment received from Al Imdaad Foundation Trust	R3 655 000.00
Anonymous donor	R 5 000.00
Polokwane Muslim Trust Welfare Fund	R 2 300 000
Pledge from Spiritual Cords and other donors	R 350 000
Received from Al Imdaad Foundation Trust	R 1 000 000
Second Payment received from Al Imdaad Foundation Trust	R 1 612 964.00
Cake Sale	R 1 374 505.00
Received from Al Imdaad Foundation Trust	R 238 458.56
Bhamjee donation	R 100 000.00
Specialist Eye surgery for a Syrian widow	R 100 000.00
Total	R5 467 963.56

Procedure 3

Verify that that the funds paid to the selected organisations have been used specifically for the Operation SA Save Syria Project.

- We have reviewed letters and confirmations from the organisations mentioned above as to how the funds will be utilised and spent.
- We were not in a position to determine whether the funds disbursed to these organisations have been spent since the various organisations are still finalising the utilisation of the funds for Operations SA Save Syria.

Because the procedures performed by us did not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not express any assurance on the accompanying Financial Report.

Had we performed additional procedures or had we performed an audit or review of the financial statements of the Beneficiary in accordance with International Standards on Auditing, other matters might have come to our attention that would have been reported to you.



Nexia SAB&T
Registered Auditor
Per: A. Aboobaker
28 February 2017

Annexure A

Pledged Amount	R 15 173 576.00
Paid to Beneficiaries	R 13 898 715.00
Jamiatul Ulama KZN Operation SA	R 1 238 458.56
Jamiatul Ulama SA Operation SA	R 1 238 458.56
MJC Darul Islam Operation SA	R 1 238 458.56
Africa Muslim Agency Operation SA	R 1 238 458.56
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