



Policy Plan Little Lions Child Coaching 2024-2026

Little Lions Child Coaching NPC
39 Buxton Avenue
8001 Oranjezicht, Cape Town
South Africa

www.littlelionschildcoaching.com

1. General Information

Little Lions Child Coaching NPC was founded on 05-05-2021 in Cape Town, South Africa, *under registration number 2021 / 592679 / 08*.

Current board members for the organisation are Joannes (Stijn) de Leeuw (Chairman), Iza Bessems (Secretary) and Ian Haggie (Treasurer).

NPC Registration number: 20212 / 592679 / 08

NPO Registration number: 280-800-NPO

Income Tax number: 9352669205

PBO Registration Number: 930076263

2. Object of the Company

The sole object of the Company shall be to carry on any one or more public benefit activities (as defined in section 30(1) of the Income Tax Act) including Welfare and Humanitarian as contemplated in paragraph 1 of Part II of the Ninth Schedule to the Income Tax Act. Without limiting the generality of the foregoing, the Company is to operate and manage projects related to mental health amongst children living within the townships of the Republic.

The Company intends to achieve the objects set out in this clause 4 (collectively referred to as the "Objects") in the following (non-exhaustive) manner, -

1. providing services to poor and needy children living in various townships within the Republic to improve their mental health and wellbeing, including ongoing educational training, direct service provision and partnerships with, inter alia, mental health coaches;
2. provide psycho-social support, mentoring and coaching to poor and needy children living in various townships within the Republic for the purposes of ensuring and promoting emotional awareness, resilience and confidence;
3. supporting the training of local mental health mentors, coaches or trainers to develop the skills needed by such persons to host workshops with poor and needy children living in various townships within the Republic; and
4. partner with various organisations with shared values and missions in order to, inter alia, achieve the Objects.

3. Income

All the income and assets of the Company, whether obtained by donation, through income generating



activities or otherwise, shall be used to further its objects as mentioned above as contemplated by Item 1(2)(a) of Schedule 1 of the Act;

Funding will be secured by applying for grants in South Africa, by approaching corporations for donations and through private donations. Little Lions Netherlands Foundation is also actively involved in fundraising for the Company and can make monthly contributions.

4. Public Benefit Organisation and Financial Policy

The Company is a Non-Profit Organisation (*under registration number 280-800-NPO*), as contemplated under the Non-Profit Organisations Act, 1997.

All activities of the Company shall be carried out in a non-profit manner and with an altruistic intent and no activity is intended to directly or indirectly promote the economic self-interest of any Director and/or incorporator of the Company, other than by way of reasonable remuneration, reimbursement or compensation for services rendered or as reimbursement for actual costs or expenses incurred on behalf of the Company.

The income and property of the Company shall be used solely for the promotion of the Objects and no portion of the income or property of the Company may be directly or indirectly paid or distributed to any person except as in the ordinary course of such undertakings as are embarked on in the fulfilment of the Company's Objects.

Employees of the company are paid in accordance with the Independent Code of Governance for Non-Profit Organisations in South Africa - [link](#).

The Directors and/or incorporators of the Company shall not under any circumstances have rights over property or other assets of the Company. Accordingly, the Commissioner has approved the Company for exemption from certain taxes and duties in terms of sections 10(1)(cN) and 18A of the Income Tax Act ("PBO"), *under registration number 930076263*. In compliance with the provisions of the Income Tax Act, the following provisions, shall bind the Company -

1. the Company shall be prohibited from accepting any donation which is revocable at the instance of the donor for reasons other than a material failure to conform to the designated purposes and conditions of such donation, including any misrepresentation with regard to the tax deductibility thereof in terms of section 18A of the Income Tax Act: Provided that a donor (other than a donor which is an approved public benefit organisation or an institution board or body which is exempt from tax in terms of section 10(1)(cA)(i) of the Income Tax Act, which has as its sole or principal object the carrying on of any public benefit activity) may not impose conditions which could enable such donor or any connected person in relation to such donor to derive some direct or indirect benefit from the application of such donation; and
2. the Company shall not knowingly be a party to or permit itself to be used as a part of any transaction, operation or scheme of which the sole or main purpose is or was the reduction, postponement or avoidance of liability for any tax, duty or levy, which, but for such transaction,

operation or scheme, would have been or would have become payable by any person under the Income Tax Act or any other Act administered by the Commissioner.

To the extent that the Commissioner has approved the Company as a PBO, the Company and the Directors shall use their reasonable endeavours to maintain the status of the Company as a PBO duly approved by the Commissioner in terms of section 30(3) of the Income Tax Act.

5. Vision & mission 2024–2026

Vision: Normalise mental health conversations and empower the next generation to tap into their emotional resilience so they can shape a brighter future for them and their communities.

Mission: Train and support young local role models with lived experience to provide accessible mental health coaching to children from under-resourced communities in (South-) Africa. Offer accessible mental health resources and tools for a profound understanding of (individual) mental well-being to navigate through life's challenges.

6. Smart Goals 2024–2026

OUR FUTURE PLANS

OUR SMART GOALS FOR 2024 - 2026



INCREASE RESOURCES	EXPAND REACH	OPTIMISE IMPACT	DIVERSIFY OFFERING	IMPROVE ORGANISATION
<ul style="list-style-type: none"> • Double monetary resources between 2024 - 2026 • Increase self-generating income by 5% per year • Grow partnerships (+5 per year) • Grow number of paid Little Lions affiliates (+2 per partnership) • Grow skill-based ambassadors (+8 per year) • Grow monthly sponsoring ambassadors (+12 per year with avg. value of ZAR 200). 	<ul style="list-style-type: none"> • Increase trained community members via the Little Lions Fellowship (+40 per year) • Grow coaches (+4 per year), from 6 to 18 coaches by 2026 • Increase number of workshops (+240 per year) • Increase number of children empowered from >3,000 to > 7,200 	<ul style="list-style-type: none"> • Conduct a randomised controlled trial in Cape Town, in collaboration with the University of Cape Town, to measure the effectiveness of the Inner Lion Programme • Obtain official accreditation for the Little Lions Academy in 2025 	<ul style="list-style-type: none"> • Add one programme per year - parent programme (2024) and teenager programme (2025) • Develop digital portal for implementing partners in 2024 • Develop virtual training for coaches/implementing partners in 2025 and 2026 • Develop digital toolkit to make the physical programme more accessible to children, parents, and their communities in 2026 	<ul style="list-style-type: none"> • Hire an operations manager in 2024 • New supervisory board with +4 members in 2024

7. Projected Impact 2024–2026

Our main focus will be the mental health workshops, they are really the foundation of our organisation. Through hosting these daily workshops we contribute to our overall goal of normalising mental health conversations and making mental health resources and support more easily accessible. Alongside the child workshops we also host parent workshops, because we believe in a holistic approach. By informing the parents about their child's progress, and by educating them about mental health, we contribute to our overall goal. We aim to have helped more than 7000 children by the end of 2026.



We are also expanding the **Inner Lion Programme**. This programme contains (1) a manual for coaches / teachers / parents / social workers, (2) worksheets for children, (3) a training module on how to use the manual and implement it into your own curriculum, and (4) an Impact Measurement Tool.

The goal is to have 5 new implementing partners each year.

To further prove our effectiveness, we are conducting a randomised controlled trial in Cape Town in 2024, which will make sure our mental health services are evidence-based. This research will be done in collaboration with the University of Cape Town (UCT) and King's College London. We make use of questionnaires, interviews, and focus groups.



Financial Policy 2024

1. General Principles

- Little Lions commits to handling all finances with integrity and transparency, committing to manage funds responsibly and honestly and with the highest standards of financial accountability.
- For recording and reporting purposes, a month shall be recorded as a calendar month and each financial year shall begin on the first day of March and end on the last day of February.
- For designated/allocated funds, Little Lions will manage the funds responsibly according to the requirements as agreed in the signed Terms of Conditions or Memorandum of Understanding or Contract between Little Lions and the donor or partner.
- Little Lions will compile adequate individual financial feedback reports as required and agreed upon with specific donors.
- Little Lions will capture the bookkeeping records of financial transactions and all supporting documentation will be filed.
- The financial statements of Little Lions will be signed off by the Accounting officer on an annual basis.
- Little Lions' Annual Financial Statements will be reflected in the Annual Report.
- Little Lions will limit cash transactions as far as possible and prefer electronic funds transfers (EFTs). Donations in cash will not be accepted.

1.1 Consistency. The financial policies and systems of Little Lions must be consistent over time. This promotes efficient operations and transparency, especially in financial reporting.

1.2 Accountability. Little Lions must explain how it has used its resources and what it has achieved as a result to all stakeholders, including beneficiaries

1.3 Transparency. Little Lions will be open about its work, making information about its activities and plans available to relevant stakeholders. This includes preparing accurate, complete and timely financial reports and making them accessible to stakeholders, including beneficiaries.

1.4 Viability. To be financially viable, Little Lions' expenditure must be kept in balance with incoming funds, both at the operational and the strategic levels.

1.5 Integrity. On a personal level, individuals at Little Lions will operate with honesty and propriety. The integrity of financial records and reports is dependent on accuracy and completeness of financial records.

1.6 Stewardship. Little Lions will take good care of the financial resources with which it is entrusted and make sure that they are used for the purpose intended. The overall responsibility for this lies with the Board of Trustees.

1.7 Accounting Standards. The system for keeping financial records and documentation will adhere to internationally accepted accounting standards and principles

2. Financial Management

Financial Management entails planning, organising, controlling and monitoring of the financial resources of the organisation to achieve its objectives. The responsibility of the financial management of Little Lions will lie with the Board of Trustees and will include:

2.1 Managing scarce resources. NPOs operate in a competitive environment where donor funds are increasingly scarce. Donated funds and resources will be used effectively to achieve the organisation's mission, goals and objectives.

2.2 Managing risk. All organisations face internal and external risks which can threaten its operations and even its survival. Risks must be identified and actively managed in an organised way to limit the damage they can cause.

2.3 Managing strategically. Financial management is part of management as a whole. This means that the staff team and the Board must keep an eye on the 'bigger picture', looking at how the whole organisation is financed in the medium and long term, in addition to focusing on projects and programmes.

2.4 Managing by objectives. Financial management involves close attention to programme and organisational objectives. The financial management process should be reviewed on a regular basis. Every staff member has a responsibility to manage finances according to the organisational objectives.

3. Budget

3.1 Approved budgets

Little Lions will endeavour to respect all approved budgets and strive to manage expenditure according to the budgets.

- The Finance Officer will draw up the organisational annual expense and income budget (including goal/project/programme budgets) with input from relevant team members
- These Budgets will be approved by the Board of Trustees at a board meeting prior to the commencement of the new financial year
- The Finance Officer will track the income and expenditure for the organisation on a monthly basis so as to ensure the adequate management of funds.
- Before incurring any expenditure on behalf of Little Lions, staff members should obtain relevant permissions from their line manager to do so.
- Staff reimbursements will only be paid once the staff member's monthly submissions have been made to the Finance Officer. The submission includes the timesheet (including business travel as well as recoverable expenditure), the invoice stipulating the amount to be paid over to the staff member (including a separate line for travel and other expenses) as well as supporting documentation for expenses incurred.
- Any payment through a Little Lions bank account is to be initiated by the Finance Officer and authorised by 1 of the 2 signatories authorised to transact via the banking account.
- Amendments & changes to budgets must be approved by the Board.
- Unauthorised expenditures (i.e. those that have not followed this procedure) will be considered as gross misconduct and handled accordingly.

3.2 Unbudgeted expenditure

Any additional expenses anticipated should be raised with the Finance Officer who will ensure:

- The investigation of possibilities for additional funding for the specific expenditure where possible
- If no funding possibilities exist, the investigation of the possibility of adjusting other budget items so that overall budget remains the same.
- Expenditure over and above the approved annual budget and those exceeding R10,000.00 must be presented to the Board of Trustees for approval.
- Unauthorised expenditures (i.e. those that have not followed this procedure) will be considered as gross misconduct and handled accordingly.

4. Authorisation

In order to safeguard the finances of Little Lions and also to protect the staff involved in the finances of Little Lions, only signatories authorised by the Board of Little Lions will have full access to the banking and investment accounts.

A minimum of two signatories will be required to perform financial transactions such as approving EFTs. The CEO and the Financial Officer have the pin code to access information (at approved level of authority) on the bank accounts via the internet.

Instructions to open or close accounts must be authorised via a resolution and written up in the minutes at a Board meeting.

Once the Board has approved the annual budgets, Board authorisation will be assumed for all payments within the budget, as long as the income is secured. However, the following authorisation levels will apply to expenditure:

- Payments in excess of R10,000.00 require authorisation by a designated Board member.
- EFT payments are made by the Finance Officer as authorised by the Board.

5. Cash Control

Little Lions personnel will endeavour to minimise cash transactions as much as possible. If cash transactions are made, very clear and documented records must be kept.

5.1 Receipts for money paid out via eWallet

Every payment must have a corresponding receipt/invoice. In the case where receipts are not given, for example a taxi or a spaza shop, the staff member must complete the register in the office with a description of the item/s and its cost. Should a receipt be accidentally lost, the staff member responsible must complete a petty cash voucher with a description of the item/s and its cost and record that the receipt was accidentally lost. Should receipts be lost on a frequent basis, the Finance Officer should take the matter up with the staff member's line manager to investigate.

5.2 Keep cash transactions to an absolute minimum.



Petty cash should only be used to make payments when all other methods are inaccessible or where the amount payable is less than R200. All Petty Cash transactions are recorded on a spreadsheet by the Finance Officer, reconciled to the cash in the Petty Cash box and filed for review and processing along with all the supporting documentation. Petty Cash will be replenished by the Finance Officer, who will withdraw the amount from the company bank account and replenish the Petty Cash box.

6. Bank Account Information

Little Lions has the following business account with FNB for all operational income and expenditure:

Name account holder: Little Lions Child Coaching NPC

Account number: 62899194486

Bank: FNB

Branch: Gardens

Branch code: 201511

Swift address: FIRNZAJJ

7. Salaries

Little Lions will comply with all relevant laws and regulations on the payment of salaries and the conditions as set out in the Labour Law and the Basic Conditions of Employment Act.

Little Lions does not include a medical aid or pension contribution as part of staff salary packages.

Little Lions will endeavour to pay an annual cost of living increase and performance increase, subject to funding as per the Personnel Policy under Employee Remuneration and Benefits.

Salaries will be paid each month by the Finance Officer, funding permitting.

UIF and TAX will be deducted on a monthly basis according to relevant legislation and requirements. Salary payments will be made on the 25th of each month except when it falls on a Saturday, in which case payment will be made on the previous working day, a Sunday, in which case payment will be made on the following working day, a Public Holiday, in which case payment will be made on the previous working day.

Each staff member will receive a monthly payslip via email.

The relevant taxes are submitted to the tax authorities via e-filing in accordance with the payroll system calculations which are in line with the tax legislation.

All payroll information will be filed by the CEO and Finance Officer.

The bi-annual employees tax reconciliations will be completed as required by SARS.