



MIDDEL & PARTNERS

*Chartered Accountants (S.A.), Registered Auditors  
Geoklronieerde Rekenmeesters (S.A.), Geregistreeerde Oudileure*

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**2004 / 033778 /21**

**MIDDEL AND PARTNERS INCORPORATED**  
**CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS**  
**MANUAL**  
**in terms of**  
**Section 51 of**  
**The Promotion of Access to Information Act**  
**2/2000**  
**(the "ACT")**

# **INDEX**

- 1. Introduction to the company and the type of business**
  
- 2. Contact Details**
  
- 3. The ACT and Section 10 Guide, please note that this clause is mandatory to be included in all S 51 manuals as is.**
  
- 4. Applicable Legislation**
  
- 5. Schedule of Records**
  
- 6. Form of Request**
  
- 7. Other Information**

## **1. INTRODUCTION**

Middel & Partners is a dynamic & innovative medium-sized firm led by 10 partners, with a staff compliment of more than 150. A network of national offices provides clients with value-added services focused on business improvement and growth within specialist sectors. Middel & Partners' diversity of professional skills, resources and experience can be leveraged across a wide range of client engagement situations. Established in 1992, an innovative client focus has enabled Middel & Partners to grow into the forward thinking medium-sized specialist firm it is today. This corporate culture resulted in a series of alliances over the last few years with likeminded practices, increasing the firm's combined experience to 95 years. Our growth vision is to continue to expand our capacity and national footprint. Our goal is to continuously provide clients with a comprehensive and innovative service offering, empowering business growth and continuing the tradition of providing excellent service and specialist knowledge.

We specialize and offer accounting, audit, taxation, advisory, B –BBEE and insurance services to a variety of industries and organisations.

## **2. COMPANY CONTACT DETAILS**

### **Directors:**

PF Venter  
GFVL Froneman  
JJ Marais  
PA Dames  
AM Fourie  
CW Middel  
MJ Rossouw

### **Office Manager:**

Stephanie Stark

### **Postal Address (Head Office):**

P O Box 25498  
Monument Park  
0105

### **Street Address (Head Office):**

25 Sovereign Drive  
Milestone Place  
Block B, 1<sup>st</sup> floor  
Route 21 Corporate Park  
Irene

### **Telephone Number (Head Office):**

(012) 345 1877

### **Fax Number:**

(012) 345 1389

### **Email:**

info@middel.co.za

DATE OF COMPILATION: 2002

DATE OF REVISION: 01/12/2015

### 3. THE ACT

**3.1** The ACT grants a requester access to records of a private body, if the record is required for the exercise or protection of any rights. If a public body lodges a request, the public body must be acting in the public interest.

**3.2** Requests in terms of the ACT shall be made in accordance with the prescribed procedures, at the rates provided. The forms and tariff are dealt with in paragraphs 6 and 7 of the Act.

**3.3** Requesters are referred to the Guide in terms of Section 10 which has been compiled by the South African Human Rights Commission, which will contain information for the purposes of exercising Constitutional Rights. The Guide is available from the SAHRC.

The contact details of the Commission are:

Postal Address: Private Bag 2700, Houghton, 2041

Telephone Number: +27-11-877 3600

Fax Number: +27-11-403 0625

Website: [www.sahrc.org.za](http://www.sahrc.org.za)

### 4. APPLICABLE LEGISLATION

<u>No</u>	<u>Ref</u>	<u>Act</u>
1	No 71 of 2008	Companies Act
2	No 98 of 1978	Copyright Act
3	No 47 of 2013	Employment Equity Act
4	No 95 of 1967	Income Tax Act
5	No 66 of 1995 and 2014 as amended	Labour Relations Amendment Act
6	No 89 of 1991	Value Added Tax Act
7	No 37 of 2002	Financial Advisory and Intermediary Services Act
8	No 75 of 1997	Basic Conditions of Employment Act
9	No 69 of 1984	Close Corporations Act
10	No 25 of 2002	Electronic Communications and Transactions Act
11	No 2 of 2000	Promotion of Access of Information Act
12	No 30 of 1996	Unemployment Insurance Act
13	No 130 of 1993	Compensation for Occupational Injuries and Diseases Act
14	No 85 of 1993	Occupational Health and Safety Act
15	No 9 of 1999	Skills Development Levies Act
16	No 97 of 1998	Skills Development Act
17	No 109 of 1985	Regional Services Councils Act
18	No 77 of 1968	Stamp Duties Act
19	No 1 of 1985	Stock Exchange Control Act
20	No 26 of 2005	Auditing Profession Act
21	No 4 of 2013	Protection of Personal Information Act (POPI)
22	2013	BBBEE Amendment Act
23	No 121 of 1998	The Prevention of organised crime Act
24	No 33 of 2004	The Financial Intelligence Centre Act (FICA)

## 5. Schedule of Records

<u>Records</u>	<u>Subject</u>	<u>Availability</u>
Statutory	<ul style="list-style-type: none"> <li>• Registered details</li> <li>• Minutes of meetings</li> <li>• Circulars</li> <li>• Commercial contracts</li> <li>• Client data base</li> <li>• Employment records</li> <li>• Insurance policies</li> </ul>	Request in terms of PAIA
Financial	<ul style="list-style-type: none"> <li>• Financial Statements and annual reports</li> <li>• Financial and Tax Records (Company &amp; Employees)</li> <li>• Asset Register</li> <li>• Management Accounts</li> </ul>	Request in terms of PAIA
Marketing	<ul style="list-style-type: none"> <li>• Company Profile</li> </ul>	Available on website <a href="http://www.middel.co.za">www.middel.co.za</a>

## 6. FORM OF REQUEST

To facilitate the processing of your request, kindly:

- 6.1 Use the prescribed form, available on the website of the SOUTH AFRICAN HUMAN RIGHTS COMMISSION at [www.sahrc.org.za](http://www.sahrc.org.za).
- 6.2 Address your request to the Head of the Company (CEO).
- 6.3 Provide sufficient details to enable the COMPANY to identify:
  - (a) The record(s) requested;
  - (b) The requester (and if an agent is lodging the request, proof of capacity);
  - (c) The form of access required;
  - (d) (i) The postal address or fax number of the requester in the Republic;
    - (ii) If the requester wishes to be informed of the decision in any manner (in addition to written) the manner and particulars thereof;
  - (e) The right which the requester is seeking to exercise or protect with an explanation of the reason the record is required to exercise or protect the right.

## 7. PRESCRIBED FEES

The following applies to requests (other than personal requests):

- 7.1 A requestor is required to pay the prescribed fees (R50.00) before a request will be processed;
- 7.2 If the preparation of the record requested requires more than the prescribed hours (six), a deposit shall be paid (of not more than one third of the access fee which would be payable if the request were granted);
- 7.3 A requestor may lodge an application with a court against the tender/payment of the request fee and/or deposit;
- 7.4 Records may be withheld until the fees have been paid.
- 7.5 The fee structure is available on the website of the SOUTH AFRICAN HUMAN RIGHTS COMMISSION at [www.sahrc.org.za](http://www.sahrc.org.za).