



MIDDEL & PARTNERS

COMPANY PROFILE
(ENTITY-FOCUSED)



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ABOUT MIDDEL & PARTNERS

Since 1992, Middel & Partners has helped build and grow businesses throughout South Africa, spanning countless industries and specialties.

A network of nine national offices provides clients with value-added services focused on business improvement and growth within specialist sectors. Our diversity of professional skills, resources and experience can be leveraged across a wide range of client engagement situations.

As a boutique audit, accounting, tax, and advisory firm, we continuously strive for superior levels of excellence generating lasting success for our clients, staff, and the future of our own company.

WHY MIDDEL & PARTNERS

Nominated as one of the world's most inspiring accountants, we have taken up a more active role, as the co-pilot for our client's businesses in terms of innovating the way people think, act, plan and most importantly changing their business and business strategy for the future.

Focused on both excellence and discovery, we are here to guide you on your journey towards greatness.



OUR ACCREDITATIONS



OUR NATIONAL FOOTPRINT

01

Centurion

Address:

25 Sovereign Drive, Milestone Place, Block B, 1st Floor, Route 21 Corporate Park, Irene

Tel: + (27) 12 345 1877

E-mail: info@middel.co.za

02

Pretoria East

Address:

42 Lebombo Road, Ashlea Gardens, Pretoria

Tel: + (27) 12 340 0700

E-mail: info@mdpi.co.za

03

Johannesburg

Address:

Unit 45, Willowbrook Office Park, Van Hoof Street, Willowbrook

Tel: + (27) 11 958 0702

E-mail: info.jhb@middel.co.za

04

Somerset West

Address:

Fairways Office Park, c/o Niblick & Jigger Avenue, Somerset Mall, Somerset West, Western Cape

Tel: + (27) 21 851 6531

E-mail: info.wc@middel.co.za

05

Ermelo

Address:

12 Breijtenbach Street, Ermelo, 2351, Mpumalanga

Tel: + (27) 17 811 1984

E-mail: info.ermelo@middel.co.za

06

Carletonville

Address:

4 Palladium Street Carletonville, 2499, Gauteng

Tel: + (27) 18 788 6717

E-mail: info.cville@middel.co.za

07

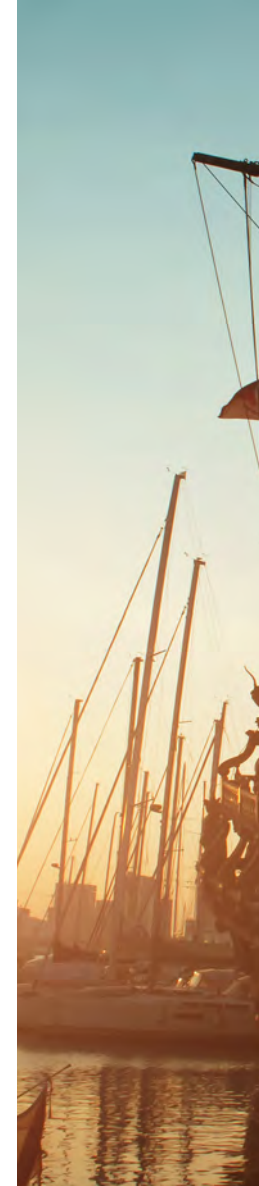
Polokwane

Address:

12 Welsford Street, Bendor, Polokwane

Tel: + (27) 15 296 0610

E-mail: info.polok@middel.co.za





SATELLITE OFFICES

01

Rustenburg

Address:

29 Von Wielligh Street, Rustenburg,
North West

Tel: + (27) 14 597 2278/9

Alt: + (27) 82 933 9583

E-mail: info.rtb@middel.co.za

INNOVATION HUB

01

Randburg

Address:

11 Mackay, Blairgowrie, Johannesburg

Tel: + (27) 12 345 1877

E-mail: biance@middel.co.za

OUR SERVICES

Nominated as one of the world's most inspiring accountants, we have taken up a more active role, as the co-pilot for our client's businesses in terms of innovating the way people think, act, plan and most importantly changing their business and business strategy for the future.

Focused on both excellence and discovery, we are here to guide you on your journey towards greatness.

PRIVATE COMPANIES

At Middel & Partners we understand that running your company comes with many advantages as well as challenges.

No two businesses are a like, there are different pressures and priorities, and while your company may not be subject to all the same regulatory constraints as listed companies, issues such as good governance, risk, tax, sustainability and human resources will all impact your company at one time or another.

As a boutique firm we offer a range of services ideally suited to provide clarity and offer direction for your company:



AUDIT



ACCOUNTING



TAX



ADVISORY



BUSINESS MODEL
INNOVATION

AUDIT

Our professional scepticism applied during the audit process allows us to identify and communicate to you any material weaknesses in internal control and business processes to assist you in improving the efficiency of your business.

We provide a full range of audit, assurance and related services to start-up companies, small and medium sized companies (SME's) as well as large corporates over a wide range of industries.

We assist companies in navigating the complex legislative requirements to decide on the applicable assurance services best suited to them as well as choosing the relevant financial reporting framework.

Our audit, assurance and related services include:



Independent reviews of start-up and small and medium sized companies



Voluntary audits of all types of private companies who elect to have their companies audited



Statutory and compulsory audits of medium and large private companies



Forensic investigations and reports



Internal audit and compliance reports



Agreed upon procedure engagements



Compilations of financial and other information engagements.

Our client focused audit approach ensures that we deliver timeous and affordable audit services whilst also assisting clients to improve and build their businesses.



ACCOUNTING

Accounting compliance to the appropriate accounting framework is obligatory to ensure that your accounting records are prepared professionally and appropriately. Middel & Partners has an in-depth understanding of the various accounting frameworks that are available.

Choose us as your partner and you will receive a cost effective and comprehensive service offering based on vast experience and expertise. To ensure the survival of your company without regulatory pressures for not having proper accounting records, we will work tirelessly in ensuring that your business is fully compliant in terms of the Companies Act.

Our accounting services for start-up and small-to-medium sized companies include:

- 01 Accounting and Tax Compliance
- 02 Decision accounting
- 03 Processing and record keeping of financial transactions
- 04 Preparation of accounting records from source documentation through to trial balances and financial statements, including Compilation Engagements
- 05 Monthly maintenance and processing of financial records and transactions
- 06 VAT and PAYE calculations
- 07 Submission and calculation of regulatory forms and declarations like, tax returns, VAT and PAYE returns, UIF database updates, COIDA returns and Skills Development Plans
- 08 E-filing of tax returns once the financial statements have been completed; and
- 09 Preparation of budgets and monthly management accounts.

TAX

The word ‘tax’ tends to invoke fear into just about everyone we meet. As your company develops and grows, the requisite requirements increase, and the likelihood that something could go wrong becomes more pervasive. Does your business qualify for tax concessions? Do you know if there are any reasons that you could be exempt? Are you not gleaning the full benefit? Could you be saving money?

Our dedicated accounting and tax department, specialising in comprehensive services ensures that your Start-up and/or large company is kept abreast on your financial state, and complies with the relevant tax standards.

Our tax services include:

01

Completion and submission of statutory provisional and annual tax returns

02

Compliance process, technology, and control advice

03

Monitoring the status of your compliance obligation

04

Processing of registrations for all forms of Tax

05

Transfer duty submissions and dividends tax declaration

06

Registration for Income tax, Employees taxes, value-added tax and all other required taxes as required per legislation.

07

Tax Compliance and Planning

08

Tax authority inquiry and examination

09

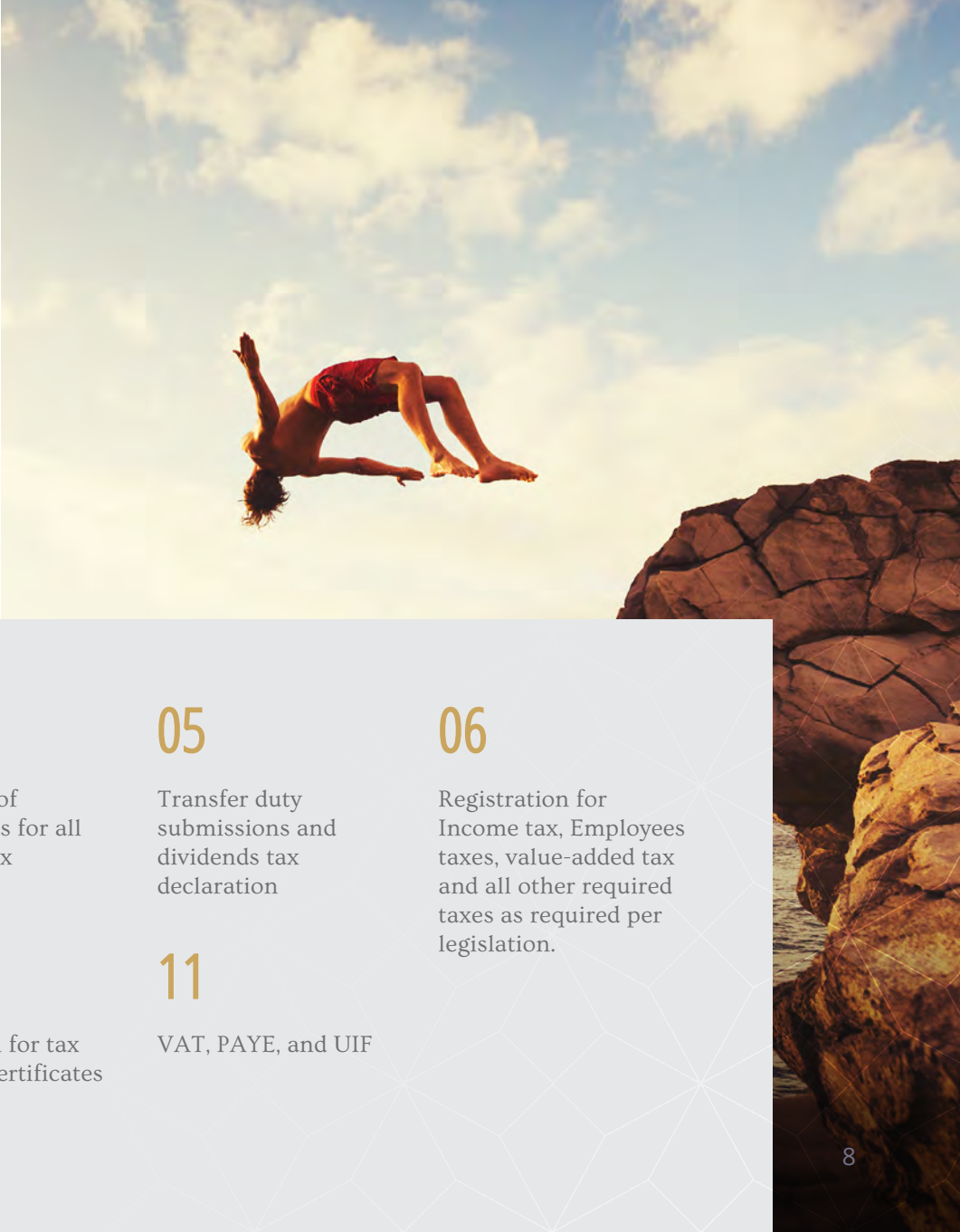
International taxes

10

Application for tax clearance certificates

11

VAT, PAYE, and UIF



ADVISORY

Our philosophy is firmly rooted in innovation. With experts across the globe sharing their latest ideas and innovations, we are best placed to offer our clients relevant, up-to-date, business critical advisory services that will not only put them ahead of their competition but ensure that they are well placed for future success.

We provide strategic advisory, deal-making services, and craft business models to deliver value to all stakeholders, by linking strategy with resources, finance, and capabilities. We make innovation a key strategy for short-and long-term success, to establish frameworks for radical and incremental innovation.

Our offerings are not designed to be a “one-size fits all”, which is why each offering is tailored to your unique needs:



Large Companies



Small to Medium Companies



Start-up Companies



Large Companies:

Unlock your business’ potential through one of these offerings:

01

Continuous Improvement

02

Front-end of Digital Transformation

03

Decision Modelling

04

Valuations

05

Financial Modelling

06

Leadership and staff Development

07

Mergers and Acquisitions

08

Marketing Strategy

09

Innovation.

Small to Medium Companies:

We will guide you on your journey to success, grow your business and transform every project or venture you tackle through one of these offerings:



Continuous Improvement



Decision Modelling



Valuations



Leadership and staff Development



Financial Modelling



Marketing Strategy



Exit Strategy



Innovation.

Start-up Companies:

Having the guidance and insight of business development experts, can just be the thing you need to unlock your potential. Choose one of our offerings best-suited to helping you grow and innovate your way into the future:

01

The right business model for you

02

Investment and funding

03

Business Plan

04

Strategy

05

Financial Modelling

06

Marketing

07

Leadership and Staff development.

BUSINESS MODEL INNOVATION

Being future-fit, means knowing your business needs before they arise. Looking after our clients, mean giving them sound business advice, honest and sometimes unpopular opinions.

A good business model creates cycles that, over time, result in competitive advantage. Tailored to your needs, our business model innovation services are designed for:



Large Companies



Small to Medium Companies



Start-up Companies

Large Companies:

That want to:



Innovate their business models and to increase their earnings



Unlock their greatness

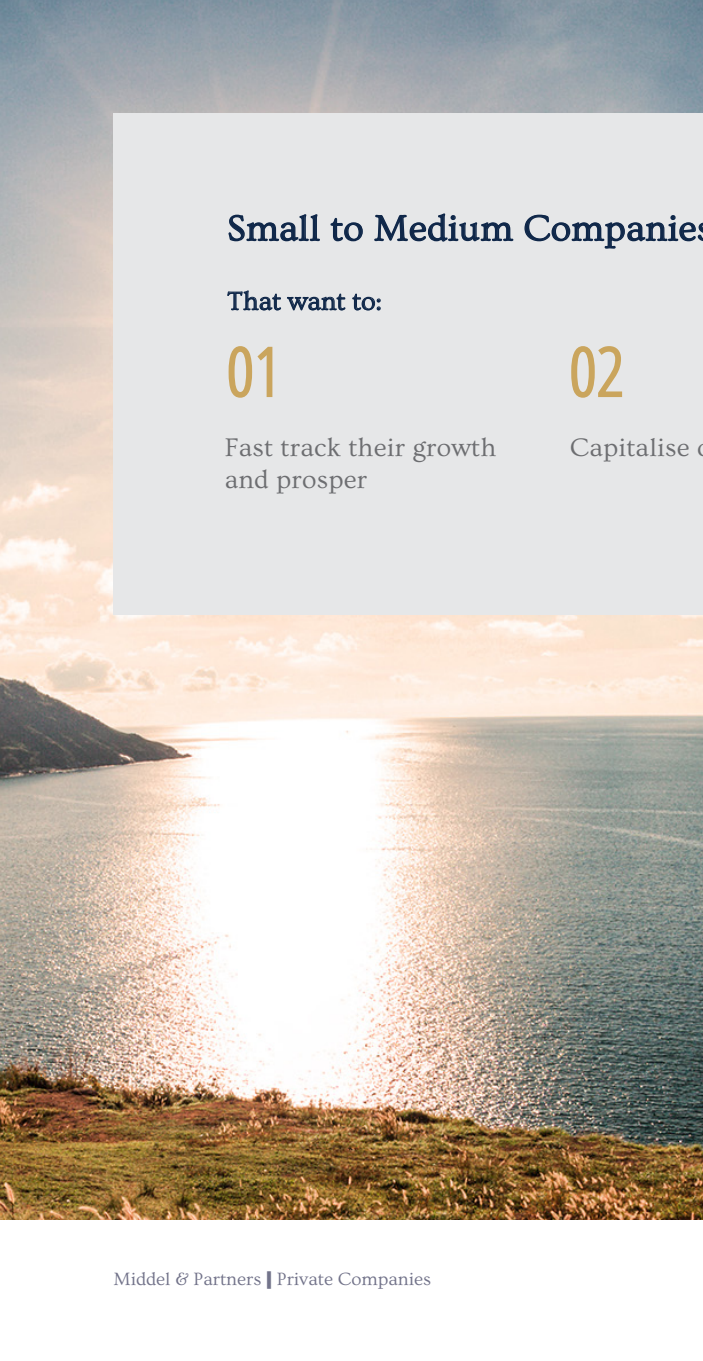


Build a culture of continuous improvement and innovation



Unlock value from within.





Small to Medium Companies:

That want to:

01

Fast track their growth and prosper

02

Capitalise on quick wins

03

Identify opportunities and customer needs

04

Create winning business models for the future

05

Create a culture of innovation and outperform its competitors

06

Double their effectiveness.

Start-up Companies:

That want to:

01

Fast track their growth and prosper

02

Capitalise on quick wins

03

Create the right business model (configuration, offering, customer experience)

04

Create a culture of innovation to outperform its competitors

05

Pay for quality services that is affordable

06

Want good advice

07

Pay for quality services that is affordable.

PUBLIC COMPANIES

A high-functioning public sector is a vital pillar for any economy

Over the years the need for strategic planning coupled with accountability and transparency has become more and more relevant. Transparency is fundamental to building trust between governments and their stakeholders, in order to move society and the economy to a more sustainable, inclusive and developed environment.

As a boutique firm we are clear about the future of our industry, delivering on the expectations of our clients and society.

Our overriding objective is to help private companies to perform and achieve their goals through our service offerings:



AUDIT



ACCOUNTING



ADVISORY



BUSINESS MODEL
INNOVATION

AUDIT

We provide specific assurance and related services to public and listed entities in line with our expertise and experience within the Middel & Partners network.

These services include:



Internal audit services and reports



Forensic investigations and reports



Agreed upon procedure engagements



Compilations of financial and other information engagements.

We have qualified staff with the skill and experience to deliver timeous and quality services to public and large listed entities.

ACCOUNTING

Accounting in the public and private sectors involves a plethora of components which must be completed before the company's financial statements are finalised. This can involve any actions required from capturing invoices and preparing VAT returns, to fair value adjustments preparing IFRS compliant fixed asset registers, and tax calculations.

By involving an expert from Middel & Partners you will be able to prevent unnecessary audit adjustments that can prove to be cost intensive.

Our offerings include:

01

Financial statement preparation

02

Decision accounting

03

Fair Value accounting

04

IFRS consulting.

ADVISORY

Middel & Partners was recognised as being 1 of 57 of the most inspiring accounting firms in the world. This accolade epitomises our success in transforming organisations, their profit model, network, structure, process, core product offering and/or customer experience around the world.

As a dynamic boutique firm that will push the creative boundaries, we constantly question the status quo, advise on innovation, and put you ahead of the pack. Innovation defines our approach, and you will be able to start thinking differently when it comes to your business.

We can offer you new ways of conducting business through one of these offerings:

01

Continuous Improvement

02

Front-end of Digital Transformation

03

Decision Modelling: Plan your future

04

Valuations

05

Financial Modelling

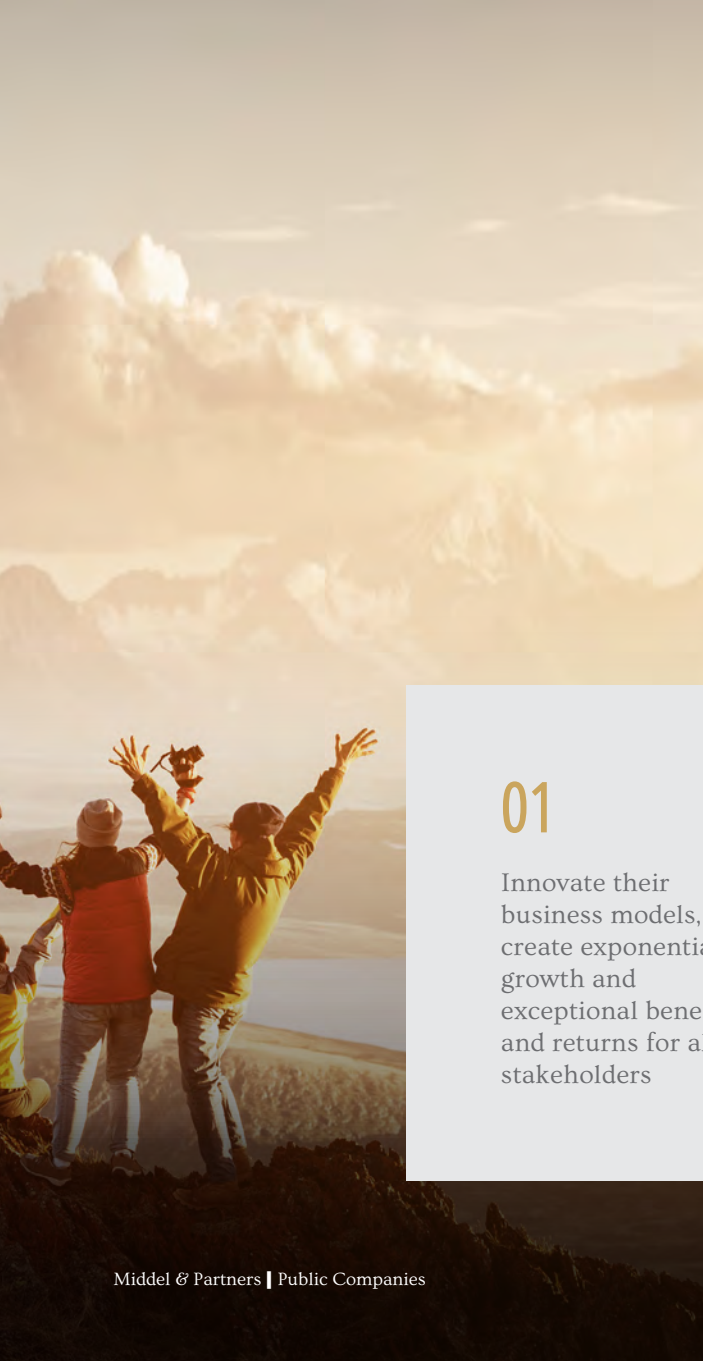
06

Leadership Development

07

Innovation.





BUSINESS MODEL INNOVATION

Business model innovation is the art of enhancing your advantage and value creation by making simultaneous—and mutually supportive—changes both to an organisation's value proposition to customers and to its underlying operating model.

We challenge the status quo. Our methods, tools and framework are designed for ideation, collaboration, prototyping and testing. We will work with your teams to unlock the creative potential in your business, thereby promoting transformation. Our workshops, whether in-person, hybrid or online, allows for engaging participation.

Our offering is designed for companies that want to:

01

Innovate their business models, create exponential growth and exceptional benefits, and returns for all stakeholders

02

Explore evolutionary and revolutionary business model innovations

03

Build a culture of innovation to enable continued growth, exploring new products, services, and markets

04

Unlock the value from within a company, division, and department and break the silo mentality

05

Take leaps and bounds into the future.

GOVERNMENT & STATE-OWNED ENTITIES

Our Public Sector professionals are dedicated to providing specialised services to all spheres of Government

Our Public Sector professionals are dedicated to providing specialised services to all spheres of Government, including: Departments (National and Provincial); Public Entities (Schedule 2, 3A, B, C and D); Municipalities and Municipal Entities and SOE's. They know how to operate in an environment where policy, legislation and budgetary issues can make delivery of cost-effective services quite demanding.

We believe that in supporting Government, we are providing a helping hand not only in the short-term, but also in the long term.

Our service offering entails:



AUDIT



ADVISORY



**BUSINESS MODEL
INNOVATION**



AUDIT

Middel & Partners has vast experience in providing audit and assurance services to government departments, municipalities, and public entities under the PFMA and MFMA legislation.

We provide assurance reports in terms of the Public Audit Act in our own capacity or contracting in of staff to the Auditor General.

Our services include the audits of financial and performance information and other specific focus areas such as compliance, procurement, and consequence management audit reports.

The firm has over many years gained experience in public sector auditing receiving many endorsements from relevant stake holders in the industry.

ADVISORY

When implementing strategic practices to take public sector entities (government departments, authority, agency, or judicial body) to the next level, having the guidance and insight of innovation experts who have a global network of more than 160 specialists in over 20 countries can be just the thing you need to unlock your potential.

Improving is making the next step, innovation is moving in leaps and bounds. At Middel & Partners, we focus on the leaps and bounds!

Our team will show you how to radically transform and improve your business/operating model through one of the following offerings:



Continuous
Improvement



Front-end of Digital
Transformation Strategy



Leadership
Development



Innovation.

BUSINESS MODEL INNOVATION

Is your business model still relevant? Is your business model still creating, delivering, and capturing optimal value for all your stakeholders? Are you being proactive in your outlook and approach?

Business Model Innovation is becoming the new strategic imperative for all organisation leaders. Our goal is to provide tools that ensure not only learning, but application and business impact. We provide the tools needed to think out of the box and come up with incredible ideas.

We are not stereotyped in our approach. Our team will show you how to radically transform and improve your business/operating model should you wish to:



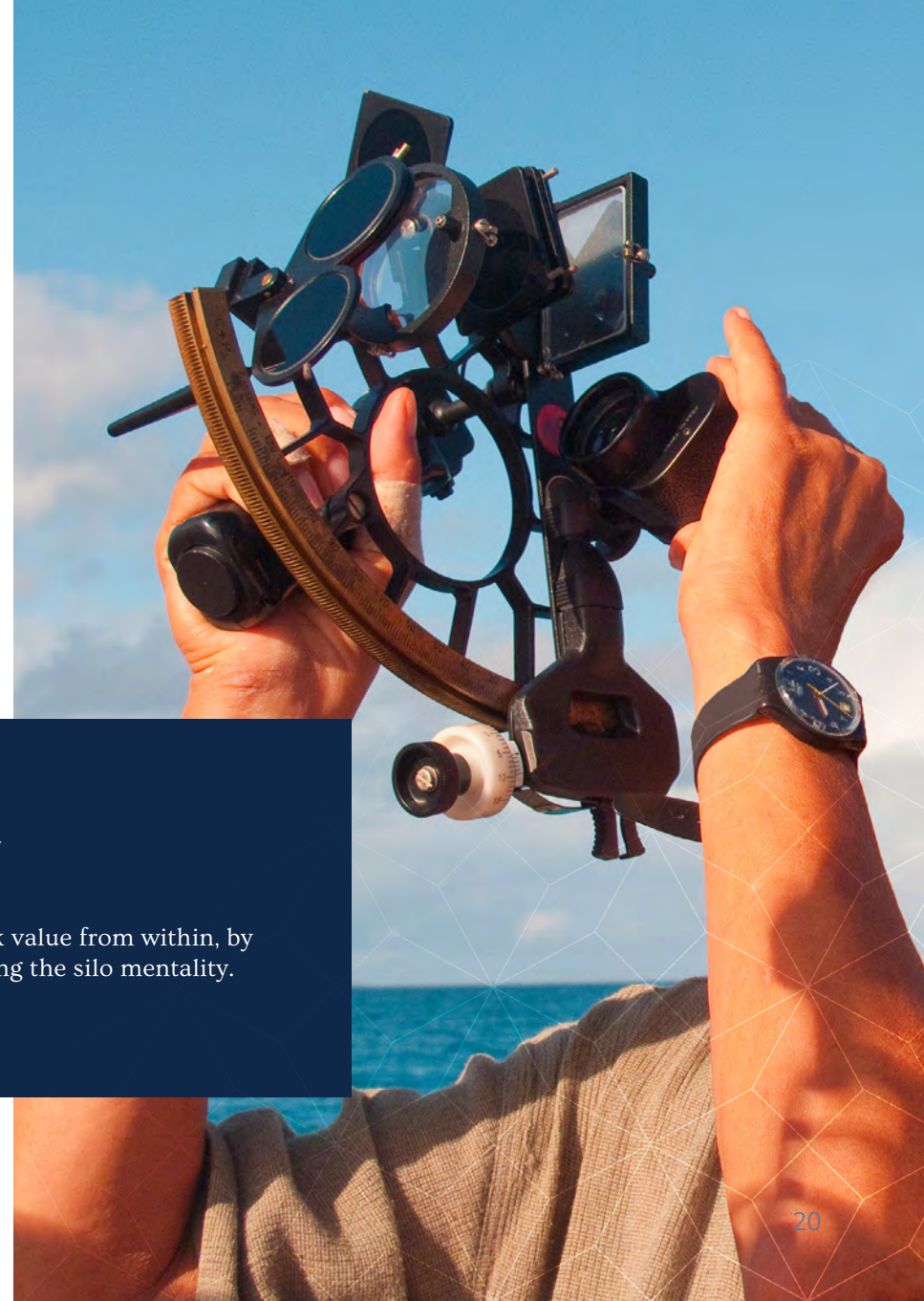
Innovate your business models and to take a leap in service delivery and sustainability



Create inspiring and leading enterprises



Unlock value from within, by breaking the silo mentality.



SOLE PROPRIETORS, TRUSTS & INDIVIDUALS

At Middel and Partners, we provide service offerings and the right tools for your business and individual needs.

We aim to empower our clients to manage their financial affairs in the best possible way by offering accurate and timeous accounting and tax service offerings and advice.

Our service offering entails:



ACCOUNTING



TAX



ACCOUNTING

It is virtually obligatory that your business leverages a growth and innovation partnership to strategically align it for business excellence and success. The starting point is your accounting records.

Our in-house accounting services include:

01

Processing and record keeping of financial transactions

02

Preparation of accounting records from source documentation through to trial balances and financial statements

03

Monthly maintenance and processing of financial records and transactions

04

VAT and PAYE calculations

05

Submission and calculation of regulatory forms and declarations like, tax returns, VAT and PAYE returns, UIF database updates, COIDA returns and Skills Development Plans

06

E-filing of tax returns once the financial statements have been completed; and

07

Preparation of budgets and monthly management accounts.

TAX

Take the guess work out of your tax affairs and let us guide you with your annual submissions, provisional tax submissions, and all other tax compliance related matters. Effective tax planning and consulting is sacrosanct when it comes to protecting your wealth. Our tax specialists have experience working with high net-worth individuals as well as taxpayers whose affairs may still be relatively simplistic. Maintaining a sound tax compliance status will minimise the risk of falling out of favour with the local tax authorities and will also offer you peace of mind.

Our offerings for personal income taxpayers include:

01

Completion and submission of statutory, provisional and annual tax returns as well as individual tax returns

02

Monitoring the status of our clients' compliance obligation

03

Processing of registrations for all forms of taxation

04

Application for tax clearance certificates, including foreign investment allowance

05

Capital Gains Tax obligations

06

Dealing with SARS queries, objections and appeals.

Furthermore, we also deliver the following compliance-related services to sole proprietors:



Value added taxation
(VAT)



Employee's tax
(PAYE)



Unemployment
insurance fund (UIF)



Compensation for
occupational injuries
and diseases (COIDA).

Our service offering for Trust & Estates include:

01

Managing issues like
capital gains, estate
duty and income tax

02

Beneficiary and trustee
tax advice

03

Trust planning

04

Preparation of annual
accounts and returns

05

Preparation of Wills
and acting as Executor

06

Tax advice for
Executors.

OTHER LEGAL ENTITIES

At Middel and Partners, we provide service offerings to various legal entities and organisations

Middel & Partners provides auditing and assurance services to various legal entities and organisations who require statutory and regulatory audit services.

Our service offering entails:



AUDIT



AUDIT

These entities include:

01

Retirement funds

02

Attorney's trust
account audits

03

Non-governmental
and non-profit
organisations

04

Schools and
educational
institutions

05

Inter vivo's and
testamentary trusts.

The firm has the necessary skills to assist these entities with compliance to regulatory reporting requirements to the FSCA, Estate Agency Affairs Board, Legal Practices Council and the Education Department.

In addition to auditing and assurance services we provide the following related services to these entities:



Forensic investigations and reports



Internal audit and compliance
reports



Agreed upon procedure
engagements



Compilations of financial and
other information engagements.

MIDDEL & PARTNERS

www.middel.co.za

