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.

Your Growth Specialists in the following sectors

MINING    HEALTHCARE    PUBLIC SECTOR    AGRICULTURE    PROPERTY

Our National footprint:
Centurion | Pretoria East | Johannesburg | Somerset West | Rustenburg
Ermelo | Phalaborwa | Carletonville | Polokwane

OUR BRAND PROMISE
Middel & Partners member firms share the same brand identity, because we all share a common conviction: Through constantly striving for superior levels of service excellence, and by working closely together, we believe that lasting success is generated for our clients, our staff and the future of our company.
Specialist knowledge and expertise, driving sustainable growth for your business.

**We provide services to**
- Public and private companies
- Public sector (local, provincial and national)
- Retirement funds
- Non-profit organisations

**Our accreditations include**
- IRBA accreditation for all category audits
- Auditor General of South Africa accreditation
- JSE Accredited Auditors (listings)
- JSE Reporting Accountant Specialist
- IRBA B-BBEE Assurance
Agriculture

Agriculture contributes significantly to the South African economy. The health of the agricultural sector depends on the sustainability of farming methods. Farming practices must therefore not only protect the long-term productivity of the land, but must also ensure profitable yields and the well-being of farmers and farm workers.

The strength of our relationship with our agricultural clients is based on a close understanding of the sector and its specific challenges. The sector is diverse, and our audit, accounting, tax, business consulting, and management advisory services are therefore customized to the needs of individual clients based on a thorough understanding of the industry.

Our experience in the agriculture industry includes:

- Wineries
- Livestock farming
- Crop production
- Aquaculture
- Agrichemicals
- Farming equipment manufacturers

Healthcare

Government and healthcare service providers will face increasing pressure to establish core skills needed to thrive in this rapidly changing industry sector. Improved performance is achievable by evaluating every key operational, clinical and governance function. Middel & Partners' healthcare specialist advisors and auditors are geared to help you through these processes.

The African healthcare sector is complex with a significant disparity between the public and private healthcare offerings. Healthcare varies from the most basic primary healthcare, offered free by the State, to highly specialised, hi-tech health services available in both the public and private sector.

These challenges and opportunities require innovative thinking, repositioning and knowledge based risk management. This is the realm in which Middel & Partners operates at its best. We will assist clients not only to survive the transition, but also to identify new opportunities and prosper in the new dispensation.

Mining

Middel & Partners has 17 years experience working in this increasingly complex sector. Securing access to high quality assets is more challenging than ever and requires: an ability in working effectively with mining companies, governments, communities and joint venture partners over Africa, as well as geological, technical and commercial excellence.

We have a tight-knit group of experienced industry specialists who bring a practical, results driven approach to large capital projects that demand rigorous strategic planning.

Our primary expertise in mining is in:

- Platinum
- Gold
- Manganese
- Coal
- Fluorspar
- Copper
- Chrome
Property

South Africa’s economic performance and those of other markets directly affect the country’s property market. The slowing economy, low growth in employment, real household disposable income and tight credit due to deteriorating consumer credit-risk profiles are affecting the property market negatively. On the positive side we have seen some major improvements in the commercial property market especially in the retail sector with many regional shopping centres emerging. We have also seen increased corporate activity on the JSE property rates, specifically the Real Estate Investment Trusts (REIT’s). Due to the recent change to the corporate structure of listed real estate companies to REIT’s, the foreign listed funds are also able to invest in their property products more freely.

Middel & Partners have been involved in the property sector for over 24 years. We specialize in advisory services to property development, property management and corporate finance for property projects in Southern Africa.

Public sector

Middel & Partners involvement with public sector assignments started in 2003, since then we have acquired invaluable knowledge relating to the workings and challenges faced by Government and its structures. Our public sector team specialises in understanding and successfully navigating the distinct requirements of the sector. They know how to operate in an environment where policy, legislation and budgetary issues can make delivery of cost effective services quite demanding.

Middel & Partners have dedicated public sector teams that are located in five of the Provinces, close to the major administrative cities/towns in which Government institutions reside. This is an added advantage when cost factors are considered, in order to assist with Government’s cost curbing initiative.

Our public sector professionals are dedicated to providing specialised services to all spheres of Government, including:

- Departments - National & Provincial
- Public Entities - Schedule 3A, B, C & D
- Municipalities & Municipal entities
When facing important strategic decisions, it helps to have the advice and assistance of someone with proven expertise, experience, and an external business perspective. Do you know the true potential of your business? And do you know how to access or interpret the management information you need to get answers? At Middel & Partners our advisory team can source and analyse critical management information to assist your business with the strategic decision making process.

We advise our clients and implement systems to ensure that they have the information they need for future growth. The failure of many a business is mainly due to a lack of accurate management information and the knowledge to interpret it. Our team will show you how to transform every project or venture you tackle, radically, and how to do so with innovation and enthusiasm.

We help your business grow, through the following Advisory services:

- Strategy
- Financial Modelling
- Management Consulting
- Market Analysis / Research
- Strategic Negotiations
Audit

Stringent regulatory requirements on audits add increasing pressure on management. Understanding these requirements helps to smooth the audit process. Middel & Partners provides quality audit services for organisations for statutory or regulatory reasons. We listen to your needs, analyse business implications and tailor our approach accordingly. Our audit professionals regularly communicate with your Financial Management team to ensure cohesion in both auditing and business analysis.

Our partner-led team of audit specialists and technical experts provide the following Assurance services:

- Audits and reviews of private and listed companies
- Audits in accordance with the PFMA and MFMA
- Internal control reviews and risk assessments
- Agreed-upon procedure reports and special reporting
- New accounting standard implementation
- Forensic accounting and dispute resolution
- Outsourcing of internal audit function
- B-BBEE audits
- Audit of retirement funds
- Audit of NGO’s, and related organisations
Accounting

Middel & Partners has a dedicated accounting department, specialising in comprehensive accounting services for small and medium sized entities. This department ensures that businesses are kept abreast of their financial state, and comply with relevant accounting standards, including the International Financial Reporting Standard (IFRS).

In-house accounting services include:

- Processing and record keeping of financial transactions for small and medium sized entities, including: companies, owner-managed businesses, close corporations, trusts, sole proprietors and partnerships;
- Comprehensive accounting function from preparation of accounting records from source documentation through to trial balances and financial statements;
- Monthly maintenance and processing of financial records and transactions including: bank reconciliations, general ledger maintenance and preparation of management accounts;
- Assisting clients with VAT and PAYE calculations. Providing advice on the structuring of salary packages as well as compliance to the VAT Act;
- Assisting clients with the submission and calculation of regulatory forms and declarations, these include normal tax returns, VAT and PAYE returns, UIF database updates, COIDA returns and Skills Development Plans;
- Assisting with the e-filing of tax returns once the financial statements have been completed;
- Preparation of budgets and monthly management accounts; Advice relating to actual results against budgeted targets and possible remedial action if required;
- Cost effective accounting services to ensure regulatory compliance and efficient and reliable access to the business results of your organisation.
OUR SERVICES

B-BBEE

Knowledge is power and with over 20 years experience in the business and financial environment and being B-BBEE Approved Registered Auditors with the IRBA, we have the people and the skills to provide you with the best B-BBEE solutions. Our success lies in our ability to understand the complexities of a business, from both a financial and operational perspective. With the assistance of our B-BBEE Verification Assurance Division, we will help you unlock the true potential of your business. We at Middel & Partners are helping businesses manage B-BBEE in a constructive manner.

This division offers the following 4 specialized services:

- Preliminary Assessment
- Consultation
- Training
- Verification

Our experience is backed by industry leading technology. BEE NAVIGATOR is the leading online BEE rating and verification system designed to give users unparalleled levels of business efficiency. This SAICA endorsed system enables the client and auditor to work from one platform drastically improving efficiency and audit turnaround times.

TAX

The South African taxation landscape is continually changing. At Middel & Partners our tax specialists help you navigate through the increasingly complex tax environment. Whether an individual taxpayer, corporate, or trust, it is essential that your financial affairs are managed in a way that is both tax effective and compliant with the law. Middel & Partners provides a complete in-house service covering a wide range of tax matters.

Our tax specialists offer the following bespoke tax services:

- Tax Advisory
- Tax Compliance
- Trusts & Estates
- Indirect Taxes
- International Tax
- Mining Tax
Other Services

Rather than offer clients a standard, readymade package, we believe in offering clients a holistic, tailor made service. We achieve this by gaining an understanding of each client’s business and then developing a unique approach to meet the exact needs of each client.

We can help with the following ancillary services:

- Company secretarial services
- Estate planning & administration
- Trust formation and administration
- Payroll administration
- IT consulting & support
- Compilation of financial statements

Insurance

Middel & Partners provides both personal and commercial insurance products and services. Supporting insurers include: Guardrisk, Mutual & Federal, Santam and KEU.

Analysing client risk exposure is the first step in providing an ongoing professional and personalised insurance service. As a result, each insurance product is selected and updated accordingly in alignment with specific insurance needs.

Our products are designed to suit the individual needs of our clients, across the following platforms:

- Personal Insurance
- Business Insurance
- Life Insurance
- Investments
- Medical
A partnership with us makes bottom line cents.

TECHNICAL EXPERTISE

Middel & Partners is a full-service audit and advisory firm with specialised professionals who work with you and your business to deliver solutions that address your needs.

We offer the following competencies and industry insight within key economic sectors:

- Chartered Accountants
- Registered Auditors
- Business Advisers
- B-BBEE Specialists
- Tax Specialists
- Company Secretarial Specialists
- IT Specialists
- Insurance Brokers
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