JNF Walter Sisulu Environmental Centre

ANNUAL REPORT 2024

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FROM THE CHAIR

The theme for Biodiversity Day in 2025 is "Harmony with Nature and Sustainable Development ". The theme emphasizes the crucial link between the Kunming-Montreal Global Biodiversity Framework and the United Nations' Sustainable Development Goals.
Biodiversity is crucial because it underpins the health of planet and wellbeing of all life, including humans. Much Biodiversity degradation is the consequence of our poor behaviour, often fuelled by ignorance, pollution and failure to actively protect biodiversity in our local environment.

It is against this background that the JNF Walter Sisulu Environmental Centre (WSEC) conducted its activities in 2024. WSEC continued with its programme of bringing awareness of biodiversity to the Mamelodi community and of demonstrating how to manage our environment most constructively.
In November 2024 we shifted our focus from the usual routine work as we wanted to improve performance by realigning our attention to immediate needs of the Centre.

Having identified a few areas that needed attention, where more support was needed, we promoted two of our staff members to more responsible positions, so that we could close the gaps between our current and desired state. I want to congratulate the two staff members on their new responsibilities and encourage them to do their best in their new tasks with determination.

As we improve our performance as an environmental centre, we also aim to remain part of the struggle to maintain and nurture our environment in line with the key notion of the Biodiversity Day 2025 theme. "Harmony With Nature and Sustainable Development" is exactly what the JNF Walter Sisulu Environmental Centre has always striven to promote. We will continue to set this as our core goal.

I would like to thank our donors and partners for their support, without which we would be unable to persist in working to make a difference. I also thank my fellow Governing Body members and our wonderful staff for the energy and dedication that they put into making WSEC successful.
I Thank you all.

Katlego Ramashala
Governing Body Chairperson

FROM THE CHIEF OPERATING OFFICER

As Chief Operations Officer of the JNF Walter Sisulu Environmental Centre (WSEC), I am pleased to report on another successful year in 2024.
Our core focus on environmental education for Mamelodi schools continued to grow, with nearly 12,000 learners participating in workshops at the Centre. As climate change and resource scarcity become more evident in our community, our efforts to build environmental awareness and skills among young people are increasingly vital. To strengthen our impact, we have begun reviewing and upgrading our educational content and assessment tools, in alignment with our staff development strategy.

The Mamelodi Greening Project also continued to thrive, with 1,720 trees distributed during the year — bringing the total to over 35,000 since 2008. We are proud to have been appointed as an implementing partner for the City of Tshwane's A Re Jwaleng tree-planting initiative, which will align our greening efforts with the City's programme.

We expanded our participation in the national First Lego League robotics programme, with seven schools involved and 34 learners competing in the Gauteng Regional Competition.
Following a successful 2023 pilot, we launched a supplementary mathematics and science support programme for Grade 12 learners. While it provided meaningful support, scaling the initiative proved challenging due to funding constraints, and it will not continue in 2025.

We also made important upgrades to our gardens and infrastructure. With support from the SA Landscape Institute, we improved our nursery facilities and plant stock. A highlight of the year was the refurbishment of our ablution blocks, made possible by City Properties.
I extend my sincere appreciation to our staff, Governing Body, donors, and partners for their continued support. We look forward to building on this work in the year ahead.

Naome Rabothata
Chief Operating Officer

Who We Are

The Jewish National Fund, Walter Sisulu Environmental Centre (WSEC) in Mamelodi East, founded in September 2004, is an Environmental Science Centre, accredited by the South African Agency for Science and Technology Advancement (SAASTA).

Our Vision: To be a leading Environmental Education Centre that will mobilise the community to become community-based environmental champions and activists.

Our Mission: To create a culture of community conservation in Mamelodi and Southern Tshwane through facilitating awareness and education programmes to demonstrate models of best practice in the community. The Centre demonstrates, in practical and visible ways, actions that could be taken by South Africans that promote both sustainable development objectives and climate change mitigation.

Since its inception in 2004, the Centre has hosted over 210 000 learners who have learned about and developed skills in Water, Waste, Energy, Biodiversity and climate change management. This is done through hands-on activity-based educational activities that are challenging, stimulating, fun and informative.

The Mamelodi Greening Programme is a community focused programme through which the Centre has planted nearly 35 000 trees in Mamelodi's public spaces, creches, clinics, schools, homes and other sites since 2008.

The Centre demonstrates practical ways to live sustainably. Our facilities include a permaculture garden, a wetland, grasslands, a forest biome and a waste water reclamation unit.. The permaculture garden demonstrates how to grow food by working with nature and shows how to use resources efficiently and sustainably. The garden is designed so that energy is used efficiently, water resources are conserved and integrated into the garden systems, and nutrients are recycled to feed the soil by making compost.

The Mandela Peace Garden is an allotment project managed by a group of elderly community members whose families are the main consumers of the produce grown. The gardeners also earn a small income through the sale of their produce. Improvements have been made to the irrigation of the gardens and additional resources made available to the gardeners

The JNF Walter Sisulu Environmental Centre is located on the grounds of the Gauteng Department of Education's (GDE) Regional Teacher Centre. WSEC has a formal partnership agreement with the GDE. It also has a strong relationship with the City of Tshwane, the South African Agency for Science and Technology Advancement (SAASTA)as well as with a wide range of other public sector entities and private sector partners.

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Our Governing Body

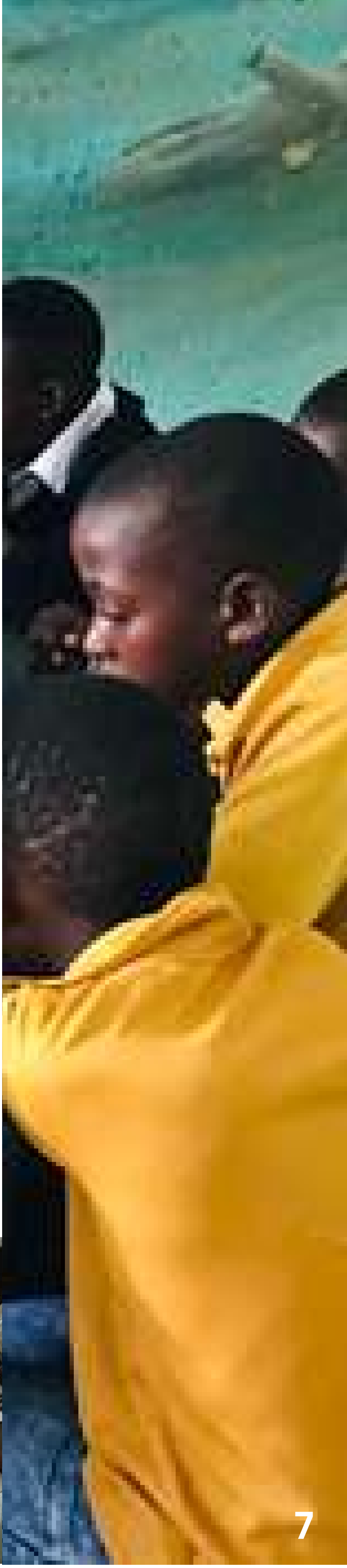
Mr AM Ramashala (Chairperson)
Mr F Mamogobo (Treasurer)
Ms I Feldman
Ms N Rabothata
Mr D Kramer
Mr R Matlhola
Ms F Blumenthal
Mr M Kransdorff
Mr B Schulman
Mr J Urdang
Ms G Zwane
Mr C Wild

WSEC has a formal partnership agreement with the Gauteng Department of Education (GDE). The agreement includes both the use of the land on which the Centre has been built, the secondment by the GDE of a senior official to serve as Centre Manager and the provision of maintenance and gardening services to the Centre. we are very grateful for the GDE's support

Our Staff

Ms Naome Rabothata	Chief Operating Officer
Mr Jabu Mthombeni	Dep Chief Operating Officer
Mr Solomon Kutumela	Head of Programmes
Ms Mammie Makgalamela	Senior Facilitator
Itumeleng Mamogobo	Senior Nurseryman
Silence Chauke	Permaculture Specialist
Piet Rampedi	Nursery Assistant
Dudu Masongo	Cleaner
Peta Broomberg	Fundraiser

WSEC has 4 interns who have been placed at the Centre through the generous support of the Rand Merchant Bank Internship programme.



OUR GOALS

GOAL 1:
TO IMPLEMENT ENVIRONMENTAL EDUCATION PROGRAMMES THAT ENCOURAGE AND ENABLE LEARNERS, YOUTH AND THE COMMUNITY TO ADOPT ENVIRONMENTAL BEST PRACTICE AND TO USE NATURAL RESOURCES SUSTAINABLY.

GOAL 2:
TO SUPPORT SCIENCE AND TECHNOLOGY EDUCATION, FROM EARLY CHILDHOOD EDUCATION TO FURTHER EDUCATION.

GOAL 3:
TO CONTRIBUTE TO THE GREENING AND THE ENVIRONMENTAL HEALTH OF THE MAMELODI COMMUNITY AND TO EXTEND WSEC'S OUTREACH TO AND IMPACT ON THE BROADER COMMUNITY.

GOAL 4:
TO BUILD AN EFFECTIVE, FLOURISHING AND RESPECTED ORGANISATION THAT COLLABORATES WITH ALL ROLE PLAYERS AND PARTNERS IN THE PUBLIC AND PRIVATE SECTORS, CIVIL SOCIETY AND THE MAMELODI COMMUNITY.

Goal 1:
To implement environmental education programmes that encourage and enable learners, youth and the community to adopt environmental best practice and to use natural resources sustainably.

WSEC's core programme remains the Environmental Leadership programme which seeks to educate school learners about biodiversity, the conservation of scarce natural resources and climate change.

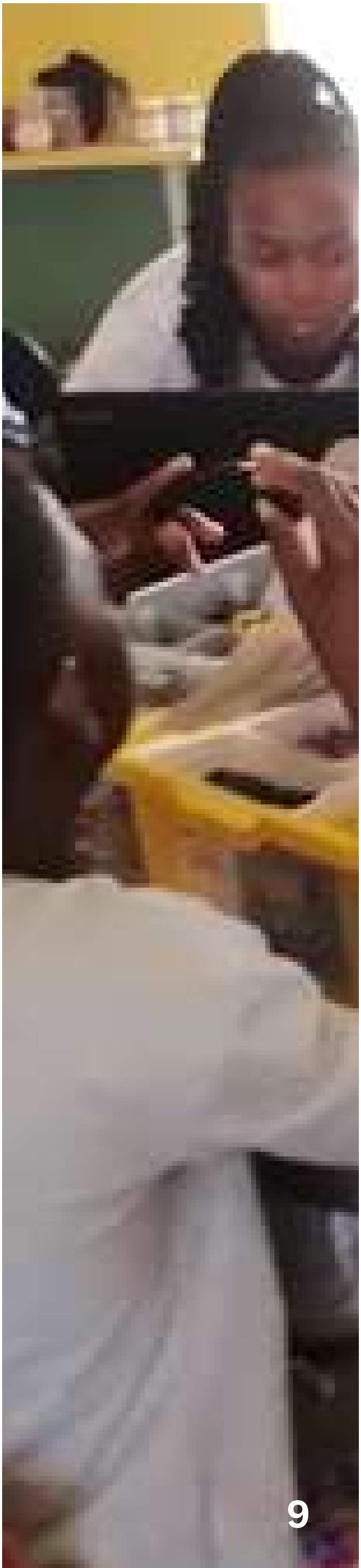
The programme also aims to promote best practice and to develop learners' understanding and skills in respect of the sustainable use of water and energy resources, effective waste management and climate change. This is done by offering daily hands-on activity-based workshops at the Centre for visiting groups of school learners
In 2024, WSEC hosted 11763 school learners in the programme.

Attendance 2024			
Month	**Boys**	**Girls**	**Total**
Jan	71	60	**131**
Feb	751	1 061	**1 812**
Mar	306	409	**715**
Apr	1 003	1 101	**2 104**
May	800	748	**1 548**
Jun	260	295	**555**
Jul	431	390	**821**
Aug	508	522	**1 030**
Sept	437	513	**950**
Oct	664	660	**1 324**
Nov	398	375	**773**
Total	**5 629**	**6 134**	**11 763**

In 2024, WSEC ran a special Early Childhood Development (ECD) programme on waste and weather for 329 children.
Other environmental education activities and events at WSEC during 2024 included the following:

Wetlands Week: The programme involved 270 learners from 5 schools in January and February.

Earth Day: The *A Re Jwaleng* tree planting project launch with City of Tshwane took place in April.



Mandela Day: In July, 60 learners from Mveledzo Primary school and 40 other visitors attended the event. The City of Tshwane was represented by the MMC for Environment and Agriculture, Cllr Zwane. The South African Agency for Science & Technology Advancement, the USA embassy and CPF representatives also attended. The aim of the day was to plant a new *Hedge of Hope* as a new addition to the landscape at the Centre.

Special Needs Schools Programme: In 2024, WSEC worked with 208 learners from the Tshegofatsong Special School and Mamelodi Pre-Vocational school. These are the only schools in Mamelodi for learners with special needs and severe intellectual disability.

Curriculum Review and Improvement: WSEC has continued the process of reviewing and upgrading its educational content. We have set up 3 teams, each of which is focusing on different parts of our curriculum.

Arbour Day: Tree planting event at WSEC in September. This was supported by South African Landscape Institute, Rand Water, Malanseuns and Bidvest, who donated garden furniture, tools and resources.

Youth Day In June, WSEC and the City of Tshwane hosted a workshop for 50 Mamelodi youth on climate change. The MMC for Environment and Agriculture, Cllr Ziyanda Zwane, attended the event.

Goal 3:
To contribute to the greening and the environmental health of the Mamelodi community and to extend WSEC's outreach to and impact on the broader community.

WSEC's Mamelodi Greening programme started in 2008 and has planted about 35 000 trees since then. An important part of the programme is the training of unemployed youth as Community Foresters who assist community members to plant and maintain the trees provided to them by WSEC.

WSEC's long standing and successful Greening programme was again implemented in 2024. WSEC was appointed as an implementing agent for the City of Tshwane's *A Re Jwaleng* tree planting campaign, which aims to plant 300 000 trees in 3 years. Our programme in 2024 was WSEC's contribution to the City's campaign. The programme was generously supported by the Beck Family Foundation. The programme in 2024 involved the following activities:

Month	Site	Trees
September	Gem Valley	140
October	CoT Sports & Recreation sites	30
October	Via Baviaan	600
November	Via Baviaan	250
Sept-Nov	10 Mamelodi Schools	700
	TOTAL for 2024	**1 720**

Goal 4:
To build an effective, flourishing and respected organisation that collaborates with all role players and partners in the public and private sectors, civil society and the Mamelodi community.

Community Workshops: During the year, WSEC ran workshops for Mamelodi community members, City of Tshwane ground staff and unemployed youth.

Laguna Waste Water Treatment Unit: In May, we launched a demonstration unit with the City of Tshwane. This is a new and unique technology for waste water reclamation. The demo unit has been installed at WSEC to allow municipal and public sector officials to learn more about how the technology works.

Ablution Block Upgrades: With the generous support of City Properties, we were able to refurbish and improve the boys' and girls' ablution blocks. This will greatly help us to cope with the anticipated increase in visiting learner numbers in future. (City Properties has also installed a security fence around the Laguna Waste Water Reclamation unit.)

Staff Development: Two staff members, Mammie Makgalemele and Jabu Mthombeni, completed a short course on Health and Safety delivered by Space Fire Solutions.

ANNUAL FINANCIAL STATEMENTS

Jewish National Fund Walter Sisulu Environmental Centre, Mamelodi
(Registration number 052-006-NPO)
Annual financial statements
for the year ended 31 December 2024

Jewish National Fund Walter Sisulu Environmental Centre, Mamelodi
(Registration number: 052-006-NPO)
Trading as Jewish National Fund Walter Sisulu Environmental Centre, Mamelodi
Annual Financial Statements for the year ended 31 December 2024

General Information

Country of incorporation and domicile	South Africa
Nature of business and principal activities	Jewish National Fund Walter Sisulu Environmental Centre, Mamelodi provides activity-based learning programmes, activities and events to raise awareness, educate and build skills in school learners, youth and the Mamelodi community in respect of environmental and conservation education and the sustainable use of scarce natural resources.
Committee members	A M Ramashala (Chairperson) F Mamogobo (Treasurer) I Feldman B Shulman M Kransdorff D Kramer J Urdang G Zwane C Wild N Rabothata R Matlhola
Registered office	20202 Serapeng Street Mamelodi
Business address	20202 Serapeng Street Mamelodi
Auditors	Levitt Kirson Chartered Accountants (SA) Chartered Accountants (SA) Registered Auditor

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The reports and statements set out below comprise the annual financial statements presented to the shareholder:

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The following supplementary information does not form part of the annual financial statements and is unaudited:

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Level of assurance

These annual financial statements have been audited in compliance with the applicable requirements of the Non-Profit Organisations Act of 1997.

Preparer

Jan Pienaar
Accountant/ Tax Practitioner

Committee Members' Responsibilities and Approval

The committee members are required by the Non-Profit Organisations Act of 1997, to maintain adequate accounting records and are responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is their responsibility to ensure that the annual financial statements fairly present the state of affairs of the organisation as at the end of the financial year and the results of its operations and cash flows for the period then ended, in conformity with the basis of accounting as per Note 1. The external auditors are engaged to express an independent opinion on the annual financial statements.

The annual financial statements are prepared in accordance with the basis of accounting as per Note 1 and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The committe members acknowledge that they are ultimately responsible for the system of internal financial control established by the organisation and place considerable importance on maintaining a strong control environment. To enable the directors to meet these responsibilities, the committee sets standards for internal control aimed at reducing the risk of error or loss in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the organisation and all employees are required to maintain the highest ethical standards in ensuring the organisation's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the organisation is on identifying, assessing, managing and monitoring all known forms of risk across the organisation. While operating risk cannot be fully eliminated, the organisation endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The committee are of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss.

The committee members have reviewed the company's cash flow forecast for the year to 31 December 2025 and, in the light of this review and the current financial position, they are satisfied that the organisation has or has access to adequate resources to continue in operational existence for the foreseeable future.

The external auditors are responsible for independently auditing and reporting on the organisation's annual financial statements. The annual financial statements have been examined by the organisation's external auditors and their report is presented on pages 5 to 6.

The annual financial statements set out on pages 7 to 14, which have been prepared on the going concern basis, were approved by the on 03 July 2025 and were signed on its behalf by:

Approval of annual financial statements

F Mamogobo (Treasurer)

A M Ramashala (Chairperson)

Committee Members' Report

The committee members have pleasure in submitting their report on the annual financial statements of Jewish National Fund Walter Sisulu Environmental Centre, Mamelodi for the year ended 31 December 2024.

1. Nature of business

Jewish National Fund Walter Sisulu Environmental Centre, Mamelodi provides activity-based learning programmes, activities and events to raise awareness, educate and build skills in school learners, youth and the Mamelodi community in respect of environmental and conservation education and the sustainable use of scarce natural resources.

There have been no material changes to the nature of the company's business from the prior year.

2. Review of financial results and activities

The annual financial statements have been prepared in accordance with entity specific basis of accounting and the requirements of the Non-Profit Organisations Act of 1997. The accounting policies have been applied consistently compared to the prior year.

Full details of the financial position, results of operations and cash flows of the company are set out in these annual financial statements.

3. Committee Member's

The committee members in office at the date of this report are as follows:

Committee Member's
A M Ramashala (Chairperson)
F Mamogobo (Treasurer)
I Feldman
B Shulman
M Kransdorff
D Kramer
J Urdang
G Zwane
C Wild
N Rabothata
R Matlhola

4. Events after the reporting period

The committee members are not aware of any material event which occurred after the reporting date and up to the date of this report.

5. Going concern

The committee members believe that the organisation has adequate financial resources to continue in operation for the foreseeable future and accordingly the annual financial statements have been prepared on a going concern basis. The committee members have satisfied themselves that the organisation is in a sound financial position and that it has access to sufficient borrowing facilities to meet its foreseeable cash requirements. The committee members are not aware of any new material changes that may adversely impact the organisation. The committee members are also not aware of any material non-compliance with statutory or regulatory requirements or of any pending changes to legislation which may affect the organisation.

Levitt Kirson
Chartered Accountants (S.A.)

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INDEPENDENT AUDITOR'S REPORT

To the committee members of Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi

Opinion

We have audited the annual financial statements of Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi set out on pages 7 to 14, which comprise the statement of financial position as at 31 December 2024, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the annual financial statements, including a summary of significant accounting policies.

In our opinion, the annual financial statements present fairly, in all material respects, the financial position of Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi as at 31 December 2024, and its financial performance and cash flows for the year then ended in accordance with the basis of accounting as per Note 1 and the requirements of the Non-Profit Organisations Act 1997.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the annual financial statements section of our report. We are independent of the organisation in accordance with the Independent Regulatory Board for Auditors Code of Professional Conduct for Registered Auditors (IRBA Code) and other independence requirements applicable to performing audits of annual financial statements in South Africa. We have fulfilled our other ethical responsibilities in accordance with the IRBA Code and in accordance with other ethical requirements applicable to performing audits in South Africa. The IRBA Code is consistent with the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (Parts A and B). We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the organisation's own accounting policies to satisfy the financial information needs of the organisation's committee members. As a result, the financial statements may not be suitable for another purpose. Our opinion will not be modified for this matter.

Other Information

The committee members are responsible for the other information. The other information comprises the Committee Members' Report, which we obtained prior to the date of this report. Other information does not include the annual financial statements and our auditor's report thereon.

Our opinion on the annual financial statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the annual financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the annual financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the committee members for the Annual Financial Statements

The committee members are responsible for the preparation and fair presentation of the annual financial statements in accordance with the basis of accounting and requirements of the Non-Profit Organisations Act 1997, and for such internal control as the committee members determine is necessary to enable the preparation of annual financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the annual financial statements, the committee members are responsible for assessing the organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee members either intend to liquidate the organisation or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the Annual Financial Statements

Our objectives are to obtain reasonable assurance about whether the annual financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual financial statements.

As part of an audit in accordance with International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organisation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee members.
- Conclude on the appropriateness of the committee members' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the annual financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organisation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the annual financial statements, including the disclosures, and whether the annual financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We have complied with the independence and other ethical requirements of the *Code of Professional Conduct for Registered Auditors* issued by the Independent Regulatory Board for Auditors (IRBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. The IRBA Code is consistent with the corresponding sections of the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)*.

Levitt Kirson

Levitt Kirson Chartered Accountants (SA)
Per A.S. Lewis
Chartered Accountant (SA)
Registered Auditor
Johannesburg
07 July 2025

Statement of Financial Position as at 31 December 2024

Figures in Rand	Note(s)	2024	2023
Assets			
Non-Current Assets			
Property, plant and equipment	2	49 600	66 133
Current Assets			
Cash and cash equivalents	3	1 916 556	698 298
Total Assets		**1 966 156**	**764 431**
Equity and Liabilities			
Equity			
Retained income		1 927 218	739 831
Liabilities			
Current Liabilities			
Trade and other payables	4	38 938	24 600
Total Equity and Liabilities		**1 966 156**	**764 431**

Statement of Comprehensive Income

Figures in Rand	Note(s)	2024	2023
Other income	5	3 446 936	1 858 076
Operating expenses		(2 349 521)	(2 081 290)
Operating income (loss)		**1 097 415**	**(223 214)**
Investment revenue	6	89 972	63 696
Net income (loss) for the year		**1 187 387**	**(159 518)**
Other comprehensive income		-	-
Total comprehensive income (loss) for the year		**1 187 387**	**(159 518)**

Statement of Changes in Equity

Figures in Rand	Retained income	Total equity
Balance at 01 January 2023	**816 683**	**816 683**
Loss for the year	(159 518)	(159 518)
Other comprehensive income	-	-
Total comprehensive loss for the year	**(159 518)**	**(159 518)**
Prior year adjustments	82 666	82 666
Balance at 01 January 2024	**739 831**	**739 831**
Net income for the year	1 187 387	1 187 387
Other comprehensive income	-	-
Total comprehensive income for the year	**1 187 387**	**1 187 387**
Balance at 31 December 2024	**1 927 218**	**1 927 218**

Statement of Cash Flows

Figures in Rand	Note(s)	2024	2023
Cash flows from operating activities			
Cash generated from (used in) operations	8	1 128 286	(205 304)
Interest income		89 972	63 696
Net cash from operating activities		**1 218 258**	**(141 608)**
Cash flows from investing activities			
Total cash movement for the year		**1 218 258**	**(141 608)**
Cash and cash equivalents at the beginning of the year		698 298	839 906
Total cash at end of the year	3	**1 916 556**	**698 298**

Accounting Policies

1. Basis of preparation and summary of significant accounting policies

The annual financial statements have been prepared on a going concern basis in accordance with the basis of accounting as per Note 1, and the Non-Profit Organisations Act of 1997. The annual financial statements have been prepared on the historical cost basis, and incorporate the principal accounting policies set out below. They are presented in South African Rands.

These accounting policies are consistent with the previous period.

1.1 Property, plant and equipment

Property, plant and equipment are tangible assets which the company holds for its own use or for rental to others and which are expected to be used for more than one period.

Property, plant and equipment is initially measured at cost.

Cost includes costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

Expenditure incurred subsequently for major services, additions to or replacements of parts of property, plant and equipment are capitalised if it is probable that future economic benefits associated with the expenditure will flow to the company and the cost can be measured reliably. Day to day servicing costs are included in profit or loss in the period in which they are incurred.

Property, plant and equipment is subsequently stated at cost less accumulated depreciation and any accumulated impairment losses, except for land which is stated at cost less any accumulated impairment losses.

Depreciation of an asset commences when the asset is available for use as intended by management. Depreciation is charged to write off the asset's carrying amount over its estimated useful life to its estimated residual value, using a method that best reflects the pattern in which the asset's economic benefits are consumed by the company.

The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Depreciation method	Average useful life
Equipment	Straight line	5

When indicators are present that the useful lives and residual values of items of property, plant and equipment have changed since the most recent annual reporting date, they are reassessed. Any changes are accounted for prospectively as a change in accounting estimate.

Impairment tests are performed on property, plant and equipment when there is an indicator that they may be impaired. When the carrying amount of an item of property, plant and equipment is assessed to be higher than the estimated recoverable amount, an impairment loss is recognised immediately in profit or loss to bring the carrying amount in line with the recoverable amount.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its continued use or disposal. Any gain or loss arising from the derecognition of an item of property, plant and equipment, determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item, is included in profit or loss when the item is derecognised.

1.2 Employee benefits

Short-term employee benefits

The cost of short-term employee benefits, (those payable within 12 months after the service is rendered, such as leave pay and sick leave, bonuses, and non-monetary benefits such as medical care), are recognised in the period in which the service is rendered and are not discounted.

Accounting Policies

1.3 Revenue

Revenue is recognised to the extent that the company has transferred the significant risks and rewards of ownership of goods to the buyer, or has rendered services under an agreement provided the amount of revenue can be measured reliably and it is probable that economic benefits associated with the transaction will flow to the company. Revenue is measured at the fair value of the consideration received or receivable, excluding sales taxes and discounts.

Interest is recognised, in profit or loss, using the effective interest rate method.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

2. Property, plant and equipment

	2024			2023		
	Cost or revaluation	Accumulated depreciation and impairment	Carrying value	Cost or revaluation	Accumulated depreciation and impairment	Carrying value
Office equipment	82 666	(33 066)	49 600	82 666	(16 533)	66 133

Reconciliation of property, plant and equipment - 2024

	Opening balance	Depreciation	Closing balance
Office equipment	66 133	(16 533)	49 600

Reconciliation of property, plant and equipment - 2023

	Opening balance	Additions	Depreciation	Closing balance
Office equipment	-	82 666	(16 533)	66 133

3. Cash and cash equivalents

Cash and cash equivalents consist of:

	2024	2023
Cash on hand	1 916 556	698 298

4. Trade and other payables

	2024	2023
Audit fee accrual	26 000	24 600
Book keeping fee accrual	12 938	-
	38 938	**24 600**

5. Project grants

	2024	2023
Malcolm and Gladys Cameron Foundation	40 000	-
National Lottery Commision	1 600 000	-
Hans Hoheisen Charitable Trust	400 000	-
MIB	12 000	12 000
Norman Goodfellow	21 600	21 600
Rand Water	235 773	299 508
SAASTA	181 463	310 173
Sundry deposits	-	16 201
Octodec/City Property	-	100 000
Individual donations	6 100	520 744
Public Investment Corporation	-	397 850
AECI	400 000	-
Eric and Sheila Samson Foundation	100 000	100 000
Investec	-	20 000
The Donaldson Trust	-	60 000
New Settlers Foundation	150 000	-
Beck Family Foundation	300 000	-
	3 446 936	**1 858 076**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

6. Investment revenue

Interest revenue		
Bank	89 972	63 696

7. Taxation

No provision has been made for taxation as the organisation is exempt from income tax in terms of section 10(1)(cN) of the Income Tax Act.

8. Cash generated from (used in) operations

Net income /(loss) before taxation	1 187 387	(159 518)
Adjustments for:		
Depreciation, amortisation, impairments and reversals of impairments	16 533	16 533
Investment income	(89 972)	(63 696)
Changes in working capital:		
Trade and other payables	14 338	1 377
	1 128 286	**(205 304)**

9. Public Benefit Organisation (PBO No 930026644)

The organisation has been approved as a public benfit organisation in terms of section 30 of the Income Tax Act.

10. Donations in kind

During the financial year, the organisation received donations in kind amounting to R80,884.

Detailed Income Statement

Figures in Rand	Note(s)	2024	2023
Other income			
Project grants		3 446 936	1 858 076
Operating expenses			
Accounting fees		(18 486)	(20 355)
Auditors remuneration		(29 690)	(28 080)
Bank charges		(10 966)	(7 188)
Consumables		(54 995)	(113 605)
Curriculum and programme resources		(6 000)	(112 624)
Depreciation, amortisation and impairments		(16 533)	(16 533)
Employee costs		(850 627)	(770 986)
Environmental events		(27 217)	(5 261)
Insurance		(33 963)	(28 972)
Mamelodi greening		(300 071)	(395 850)
Monitoring and evaluation		(642)	(14 890)
Printing and stationery		(35 929)	(13 107)
Repairs and maintenance		(102 005)	(117 297)
Research and development costs		(8 337)	-
School and facilitators		(260 611)	(207 788)
Security		(14 369)	(19 125)
Staff welfare		(18 287)	(20 488)
Subscriptions		-	(1 050)
Telephone and fax		(24 779)	(23 674)
Training		(642)	(10 380)
Transport and freight		(406 681)	(154 037)
Tutor fees		(128 691)	-
		(2 349 521)	**(2 081 290)**
Operating profit (loss)		**1 097 415**	**(223 214)**
Investment income	6	89 972	63 696
Profit (loss) for the year		**1 187 387**	**(159 518)**

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