

JNF WALTER SISULU
ENVIRONMENTAL CENTRE

# ANNUAL REPORT
# 2025

Learn . Green . Grow

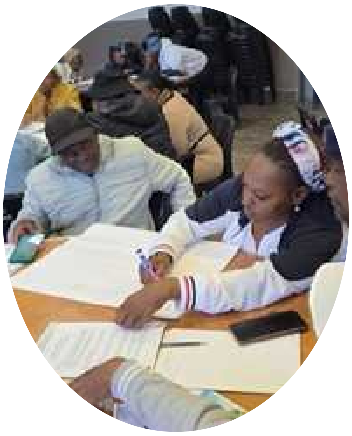
# CONTENTS

PAGE

## FROM THE CHAIR

The theme for Biodiversity Day in 2025 was "Harmony with Nature and Sustainable Development". The theme emphasized the crucial link between the Kunming-Montreal Global Biodiversity Framework and the United Nations' Sustainable Development Goals.

In 2025, WSEC continued to build on the strong foundations laid in previous years. Our Environmental Leadership programme reached thousands of learners in Mamelodi, and our community outreach — through greening, holiday clubs, career days, and special events — demonstrated the breadth of our impact. Partners old and new joined us throughout the year, and I am deeply grateful for their commitment to our shared mission.



A particular highlight of the year was the ‘Clean Air for Blue Skies’ Day in September, which was attended Gauteng’s MEC for Environment, Mr Ewan Botha and the City of Tshwane’s MMC for Environment and Agriculture, Cllr Obakeng Ramabodu. We also hosted a live broadcast by Radio 702. The event was also the platform for the launch of Tshwane’s “Breathe Cities” campaign in partnership with the Clean Air Fund and the City of Tshwane. This is an important part of WSEC’s 2026 programmes.

As we look to 2026, we remain committed to the theme of harmony with nature. We will continue to offer our learners, youth, and community members the knowledge, skills, and inspiration to be environmental champions.

None of this is possible without the generosity of our donors, the dedication of our staff, and the guidance of our Governing Body. So, 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.

Thank you all.

**Katlego Ramashala**
Governing Body Chairperson

## FROM THE CHIEF OPERATING OFFICER

In 2025, our Environmental Leadership programme continued to be the cornerstone of our work. In 2025 the Centre hosted 10,412 school learners in daily hands-on workshops.

Alongside the core programme, our teams delivered a rich calendar of special events: Wetlands Week, Astronomy Day, World Water Week, Earth Day, Africa Day, World Environment Day, National Science Week, and more. The Career Day co-organised with Balwin Properties drew 274 high school learners from Mahube Valley Secondary, connecting young people with professionals from the Mamelodi Regional Hospital, EMS, CSIR, and NERSCA.

A landmark moment in 2025 was Clean Air for Blue Skies Day on 18 September, when WSEC partnered with the City of Tshwane, the Clean Air Fund and the Department of Environment for the launch of a Low-cost Air Quality Sensor.

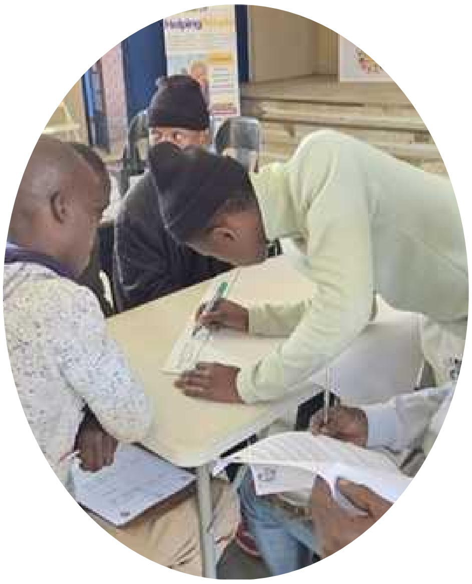
On Mandela Day in July, JNF SA, AFGRI, SALI, and Rand Water came together at the Community Peace Garden to plant vegetable crops, with AFGRI donating seeds, tools, and produce — and Rand Water donating additional tools for our community gardeners.

The Youth Club programme, funded by the National Lotteries Commission, continued to deliver weekly after-school sessions in environmental education, vegetable garden maintenance, and robotics skills development across Mamelodi's secondary and primary schools.

I thank our Governing Body, staff, donors, and partners for their continued commitment. The energy and dedication of everyone involved makes WSEC's work possible.

**Naome Rabothata**
Chief Operating Officer

# WHO WE ARE



The JNF Walter Sisulu Environmental Centre (WSEC) is a community-based environmental education centre located in Mamelodi East, in Tshwane, Gauteng. It is accredited by the South African Agency for Science and Technology Advancement (SAASTA).

Opened by Albertina Sisulu in 2004, WSEC serves as a hub for environmental education, skills development and community greening in one of South Africa's largest townships. The Centre is named after Walter Sisulu, whose commitment to justice and community development inspires our work.

**Our Vision:** To serve as an Environmental Education Centre that enables and mobilises the community to be community-based environmental champions and activists.

**Our Mission**: To create a culture of community environmental conservation and stewardship in Mamelodi and to promote sustainable development objectives and climate change mitigation through education and skills development programmes, events and campaigns.

**Our Facilities**

WSEC operates from a purpose-built facility that includes:

• An indigenous plant nursery, wetland, water reclamation unit
• A food garden and permaculture demonstration site
• Training and conference facilities

We work with schools, community leaders and residents, community-based organisations, government departments and corporate partners to deliver programmes that address environmental challenges while creating opportunities for skills development and employment. Our approach is rooted in the belief that local communities are the custodians of their environment, and that meaningful change happens when people are equipped with the knowledge, skills, and motivation to act.

# OUR GOVERNING BODY & STAFF

**Governing Body**

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

**Staff**

| | |
|---|---|
| Naome Rabothata | Chief Operating Officer |
| Rejoice Matlhola | Exec Advisor & Programme Manager |
| Jabu Mthombeni | Deputy Chief Operating Officer |
| Solomon Kutumela | Head of Programmes |
| Mammie Makgalamela | Senior Facilitator |
| Kgomotso Vuma | Programme Manager |
| 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. In 2026, we will also host interns from the City of Tshwane.

Our team brings together expertise in environmental education, horticulture, community development, and project management. Together, we work to deliver WSEC's mission of promoting environmental awareness and sustainable development in Mamelodi and beyond.

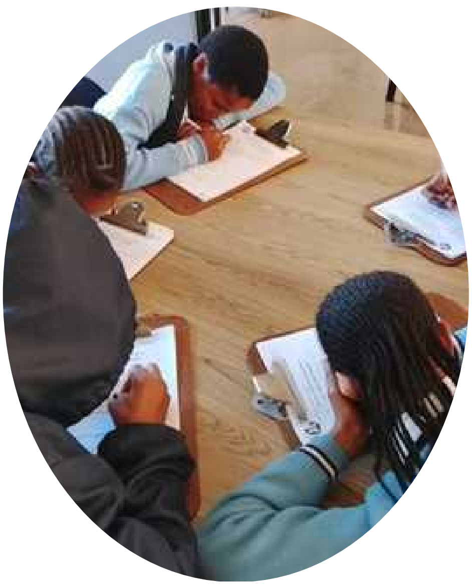
# OUR PROGRAMMES

The JNF Walter Sisulu Environmental Centre's approach is defined by 3 pillars:
**LEARN**, **GREEN** and **GROW**

**LEARN:**
ENVIRONMENTAL AND SCIENCE EDUCATION PROGRAMMES THAT ENCOURAGE AND ENABLE LEARNERS, YOUTH AND THE COMMUNITY TO ADOPT ENVIRONMENTAL BEST PRACTICE AND TO USE NATURAL RESOURCES SUSTAINABLY.

**GREEN:**
TO CONTRIBUTE TO THE GREENING AND 1NVIRONMENTAL HEALTH OF MAMELODI THROUGH TREE PLANTING, URBAN GREENING EVENTS AND TRAINING IN GREEN ENTREPRENEURSHIP

**GROW:**
TO BUILD COMMUNITY RESILIENCE THROUGH FOOD GARDENS, NURSERIES, WORKSHOPS AND PROGRAMMES THAT EXTEND WSEC'S OUTREACH AND IMPACT ON THE BROADER COMMUNITY.



# HOW WE DID IN 2025

## PILLAR 1: LEARN

WSEC's core programme remains the Environmental Leadership programme, which seeks to educate Mamelodi school learners about biodiversity, water, waste and energy management, conservation of all natural resources and climate change. This happens through daily hands-on workshops at the Centre.
In 2025, the Centre hosted 10,412 school learners of which 55% were girls. Most of the learners who visited the Centre were in Grades 5 and 6. Secondary school learners from Grades 9, 10, and 11 were also well represented.

### Learner Attendance 2025

| Month | Boys | Girls | Total |
|---|---|---|---|
| January | 50 | 51 | 101 |
| February | 537 | 1 165 | 1 702 |
| March | 704 | 878 | 1 582 |
| April | 239 | 263 | 502 |
| May | 820 | 792 | 1 612 |
| June | 388 | 392 | 780 |
| July | 124 | 209 | 333 |
| August | 601 | 661 | 1 262 |
| September | 743 | 807 | 1 550 |
| October | 385 | 355 | 740 |
| November | 136 | 112 | 248 |
| **Total** | **4 727** | **5 685** | **10 412** |

## Special Focus Days 2025

Alongside the regular workshop schedule, the Centre hosted or co-hosted a series of special events that amplified our reach and deepened partnerships with funders, government bodies, and the broader community.

| DATE | EVENT | ATTENDEES | DATE | EVENT | ATTENDEES |
|---|---|---|---|---|---|
| *3–7 Feb* | **Wetlands Week** | 285 | *18 Jul* | Mandela Day | 71 |
| *4 Feb* | Astronomy Day | 30 | *4–8 Aug* | **National Science Week** | 595 |
| *24–27 Mar* | **World Water Week** | 427 | *15 Aug* | Mams Expo | 82 |
| *15 Apr* | Earth Day Celebration | 68 | *16 Aug* | **Career Day** | 274 |
| *26 May* | **Climate Change (Africa Day)** | 73 | *5 Sept* | Arbour Week | 25 |
| *24 May* | Quiz Final | 32 | *18 Sept* | **Clean Air for Blue Skies** | 92 |
| *10 Jun* | **World Environment Day** | 76 | *28 Oct* | Transport Month exhibition | 34 |
| *14-15 Jul* | Basic Envi: Climate Change | 120 | *1-4 Dec* | **SAASTEC Conference** | 2 |

## 2025 highlights

**Wetlands Week :** Learners participated in Rand Water–funded wetlands education activities.

**Astronomy Day**: Learners from Mveledzo Primary School visited Sci-enza Science Centre

**Earth Day**: Celebrated with the City of Tshwane and Tshwane North College with an exhibition, tree planting and a recycling day. Students participating in recycling received certificates.

**World Environment Day**: Held at Groenkloof Nature Reserve under the theme 'Beat Plastic Pollution'. Environmental warriors formed by the City of Tshwane received certificates recognising their work. WSEC and the City partnered in the event.

**Mandela Day**: JNF SA, AFGRI, SALI, and Rand Water planted vegetable crops in the Community Peace Garden. AFGRI donated crops and tools, while Rand Water donated tools for the community gardeners the week before the event.

**National Science Week**: Science engagement with Nwa Vangani Primary and Phateng Secondary. WSEC, NRF, and AfAS distributed two Smart TVs to local schools. AfAS ambassadors engaged in activities and participated in the distribution.

**Career Day**: Co-organised by Balwin Properties and WSEC at Mahube Valley Secondary. 274 learners from Grades 9–11 engaged with professionals from Mamelodi Regional Hospital, EMS, Fire Services, CSIR, and NERSCA.

**Clean Air for Blue Skies Day:** WSEC, the City of Tshwane, Breathe Cities and the Department of Environment partnered for the launch of a Low-cost Air Quality Sensor. Gauteng's MEC Ewan Botha and the City of Tshwane's MMC Obakeng Ramabodu attended. Radio 702 broadcast the event live from WSEC.

# PILLAR 1: LEARN *(More)*

**Youth Club Programme**
The Youth Club Programme delivered weekly after-school sessions at a network of secondary and primary schools across Mamelodi. Activities encompassed environmental youth clubs and vegetable garden maintenance.

**Holiday Programmes**
During school holidays, the Centre hosted school learners, community-based groups and vulnerable children.
**March/April Youth Clubs:** Various environmental activities including robotics and coding; excursion to Roodepoort Nature Reserve. 80 learners
**June/July Art Holiday Programme** — beat plastic pollution theme; learners created pot plants and décor from waste; drama and poetry presentations. 50 learners
**July** Ya Bana Village, SOS Children's Village, Tateni Home Base Care. 91 learners
**October**: Koos Matli Holiday Programme; disability association visits Community groups

**Agricultural Community Workshop**
An agricultural workshop was held for community members who grow crops in spaces around Mamelodi. 43 people attended. The workshop aimed to improve economic empowerment, increase food security and nutrition, transfer agricultural skills and knowledge, and promote environmental sustainability.

**Mams Expo**
The University of Pretoria and WSEC partnered to plan the Mams Expo, at which various NPOs showcased their work. Learners from neighbouring schools and the TVET college attended and engaged with the different organisations.

**Waste Management Training**
A waste management training workshop was facilitated for Wits-RHI, themed 'Beat Plastic Pollution'. 52 attendees were given awareness training on the impact of waste on the environment and its contribution to climate change.

# PILLAR 2: GREEN

WSEC's Mamelodi Greening programme started in 2008 and has planted nearly 37 000 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 Greening programme was again implemented in 2025. 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. WSEC agreed to align its planned greening activities with the City's campaign. Our programme was generously supported by the Beck Family Foundation.

In addition to tree planting, WSEC continued to promote urban greening through the Community Peace Garden, which saw renewed investment on Mandela Day when JNF SA, AFGRI, SALI, and Rand Water joined forces to plant vegetable crops. Community members will maintain the garden going forward. AFGRI donated crops and tools, and Rand Water donated additional equipment for the event.

**Arbour Week (5 September 2025)**
A tree planting event was held at WSEC on 5 September as part of our  Arbour Day celebrations. The event was supported by the South African Landscape Institute and other partners.

# PILLAR 3: GROW

**Mandela Park Peace Garden:** The community-managed food garden continued to serve as a model of community-based food production. Local residents participated in planting, harvesting and maintaining the garden throughout 2025.

**Community Connect Nursery**: The nursery has been upgraded and expanded during 2025. It now has an even better capacity to propagate indigenous and food plants for distribution to community members and for use in WSEC's greening programmes. One of the reasons for the expansion is so that WSEC is able to use the nursery as a key resource for the planned Green Entrepreneurship training programme that will start shortly and run thr.

**Community Workshops**: During 2025, WSEC ran workshops for Mamelodi community members, City of Tshwane ground staff and unemployed youth on topics including food gardening, composting, waste management and water-wise practices.

**Holiday Programmes**: WSEC offered holiday activities for children and youth during school breaks, focusing on environmental awareness, arts and crafts, and food gardening skills.

# 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 2025

**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 2025

## 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)<br>P Mamogobo (Treasurer)<br>I Feldman<br>B Shulman<br>M Kransdorff<br>D Kramer<br>J Urdang<br>C Wild<br>N Rabothata<br>R Mathola |
| **Registered office** | 20202 Serapeng Street<br>Mamelodi |
| **Auditors** | Levitt Kirson Chartered Accountants (SA)<br>Chartered Accountants (SA)<br>Registered Auditors |

## 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 committee 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 committee members 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 organisation's cash flow forecast for the year to 31 December 2026 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 15, which have been prepared on the going concern basis, were approved by the  on 09 June 2026 and were signed on its behalf by:

**Approval of annual financial statements**

**F Manogobo (Treasurer)**

**A M Ramashala (Chairperson)**

## 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 2025

## Contents

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



### 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

## 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 2025

## 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 2025.

### 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 organisation'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 organisation 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
C Wild
N Rabothata
R Mathola

### 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.)*

DFK INTERNATIONAL

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Website: www.[illegible].co.za

**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 15, which comprise the statement of financial position as at 31 December 2025, and the statement of profit or loss and other 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 2025, 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 of 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 company 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 as and the requirements of the Non-Profit Organisations Act of 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 company'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 company 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 company'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 company'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 company 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 committee members 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
12 June 2025

## 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 2025

## Statement of Financial Position as at 31 December 2025

| Figures in Rand | Note(s) | 2025 | 2024 |
| --- | --- | --- | --- |
| **Assets** | | | |
| Non-Current Assets | | | |
| Property, plant and equipment | 2 | 33 067 | 49 600 |
| Current Assets | | | |
| Cash and cash equivalents | 3 | 3 301 818 | 1 916 556 |
| **Total Assets** | | **3 334 885** | **1 966 156** |
| **Equity and Liabilities** | | | |
| **Equity** | | | |
| Retained income | | 2 030 689 | 1 927 218 |
| **Liabilities** | | | |
| Current Liabilities | | | |
| Trade and other payables | 4 | 1 304 196 | 38 938 |
| **Total Equity and Liabilities** | | **3 334 885** | **1 966 156** |

**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 2025

## Statement of Comprehensive Income

| Figures in Rand | Note(s) | 2025 | 2024 |
|---|---|---|---|
| Other income | 5 | 2 300 283 | 3 446 936 |
| Operating expenses | | (2 311 545) | (2 349 521) |
| Investment revenue | 9 | 114 733 | 89 972 |
| **Profit for the year** | | 103 471 | 1 187 387 |
| Other comprehensive income | | - | - |
| **Total comprehensive income for the year** | | 103 471 | 1 187 387 |

**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 2025

## Statement of Changes in Equity

| Figures in Rand | Retained income | Total equity |
|---|---|---|
| **Balance at 01 January 2024** | **739 831** | **739 831** |
| Profit 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 01 January 2025** | **1 927 218** | **1 927 218** |
| Profit for the year | 103 471 | 103 471 |
| Other comprehensive income | - | - |
| **Total comprehensive income for the year** | **103 471** | **103 471** |
| **Balance at 31 December 2025** | **2 030 689** | **2 030 689** |

## Jewish National Fund Walter Sisulu Environmental Centre, Mamelodi

(Registration number: 052-008-NPO)
Trading as Jewish National Fund Walter Sisulu Environmental Centre, Mamelodi
Annual Financial Statements for the year ended 31 December 2025

## Statement of Cash Flows

| Figures in Rand | Note(s) | 2025 | 2024 |
| --- | --- | --- | --- |
| **Cash flows from operating activities** | | | |
| Cash receipts from customers | | 2 300 283 | 3 446 936 |
| Cash paid to suppliers and employees | | (1 029 754) | (2 318 650) |
| Cash generated from operations | 11 | 1 270 529 | 1 128 286 |
| Interest income | | 114 733 | 89 972 |
| **Net cash from operating activities** | | **1 385 262** | **1 218 258** |
| **Total cash movement for the year** | | **1 385 262** | **1 218 258** |
| Cash and cash equivalents at the beginning of the year | | 1 916 556 | 698 298 |
| **Total cash at end of the year** | 3 | **3 301 818** | **1 916 556** |

## 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 Significant judgements and sources of estimation uncertainty

**Critical judgements in applying accounting policies**

Management did not make critical judgements in the application of accounting policies, apart from those involving estimations, which would significantly affect the annual financial statements.

### 1.2 Property, plant and equipment

Property, plant and equipment are tangible assets which the organisation 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 organisation 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 organisation.

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.

# Accounting Policies

### 1.3 Tax

**Tax expenses**

Tax expense is recognised in the same component of total comprehensive income or equity as the transaction or other event that resulted in the tax expense.

### 1.4 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.

### 1.5 Revenue

Revenue is recognised to the extent that the organisation 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 organisation. 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 | 2025 | 2024 |
|---|---|---|

## 2. Property, plant and equipment

| | 2025 | | | 2024 | | |
|---|---|---|---|---|---|---|
| | Cost or revaluation | Accumulated depreciation and impairment | Carrying value | Cost or revaluation | Accumulated depreciation and impairment | Carrying value |
| Office equipment | 82 666 | (49 599) | 33 067 | 82 667 | (33 067) | 49 600 |

**Reconciliation of property, plant and equipment - 2025**

| | Opening balance | Depreciation | Closing balance |
|---|---|---|---|
| Office equipment | 49 600 | (16 533) | 33 067 |

**Reconciliation of property, plant and equipment - 2024**

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

**Details of properties**

## 3. Cash and cash equivalents

Cash and cash equivalents consist of:

| | 2025 | 2024 |
|---|---|---|
| Cash on hand | 3 301 618 | 1 916 556 |

## 4. Trade and other payables

| | 2025 | 2024 |
|---|---|---|
| Accrued expense | 1 266 257 | - |
| Audit fee accrual | 26 000 | 26 000 |
| Other payables | 12 939 | 12 938 |
| | **1 304 196** | **38 938** |

# 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 2025

## Notes to the Annual Financial Statements

| Figures in Rand | 2025 | 2024 |
|---|---|---|

### 2. Property, plant and equipment

| | 2025 | | | 2024 | | |
|---|---|---|---|---|---|---|
| | Cost or revaluation | Accumulated depreciation and impairment | Carrying value | Cost or revaluation | Accumulated depreciation and impairment | Carrying value |
| Office equipment | 82 666 | (49 599) | 33 067 | 82 667 | (33 067) | 49 600 |

**Reconciliation of property, plant and equipment - 2025**

| | Opening balance | Depreciation | Closing balance |
|---|---|---|---|
| Office equipment | 49 600 | (16 533) | 33 067 |

**Reconciliation of property, plant and equipment - 2024**

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

**Details of properties**

### 3. Cash and cash equivalents

Cash and cash equivalents consist of:

| | 2025 | 2024 |
|---|---|---|
| Cash on hand | 3 301 618 | 1 916 556 |

### 4. Trade and other payables

| | 2025 | 2024 |
|---|---|---|
| Accrued expense | 1 266 257 | - |
| Audit fee accrual | 29 000 | 26 000 |
| Other payables | 12 939 | 12 938 |
| | **1 304 196** | **38 938** |

# 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 2025

## Notes to the Annual Financial Statements

| Figures in Rand | 2025 | 2024 |
|---|---|---|

### 11. Cash generated from (used in) operations

| | | |
|---|---|---|
| Net profit (loss) before taxation | 103 471 | (6 385) |
| **Adjustments for:** | | |
| Depreciation, amortisation, impairments and reversals of impairments | 16 533 | - |
| Investment income | (114 733) | - |
| **Changes in working capital:** | | |
| Increase (decrease) in trade and other payables | 1 265 258 | 3 750 |
| | **1 270 529** | **(2 635)** |

### 12. Directors' and prescribed officer's remuneration

No emoluments were paid to the directors or any individuals holding a prescribed office during the year.

**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 2025

## Detailed Income Statement

| Figures in Rand | Note(s) | 2025 | 2024 |
|---|---|---|---|
| **Other income** | | | |
| Other income | | 2 300 283 | 3 448 936 |
| **Operating expenses** | | | |
| Accounting fees | | (28 175) | (16 486) |
| Auditors remuneration | 6 | (30 581) | (29 090) |
| Bank charges | | (8 982) | (10 966) |
| Consumables | | (94 188) | (54 996) |
| Curriculum and programme resources | | - | (6 000) |
| Depreciation, amortisation and impairments | | (16 533) | (16 533) |
| Employee costs | | (1 345 665) | (850 627) |
| Environmental events | | - | (27 217) |
| IT expenses | | (32 188) | - |
| Insurance | | (38 951) | (33 983) |
| Mamelodi greening | | - | (300 071) |
| Monitoring and evaluation | | - | (642) |
| Printing and stationery | | (38 630) | (35 929) |
| Repairs and maintenance | | (144 536) | (102 006) |
| Research and development costs | | - | (8 337) |
| School, facilitators and consultants | | (115 290) | (280 611) |
| Security | | (17 146) | (14 369) |
| Staff welfare | | (19 104) | (18 287) |
| Subscriptions | | (20 219) | - |
| Telephone and fax | | (45 963) | (24 779) |
| Training | | - | (642) |
| Transport and freight | | (314 994) | (408 881) |
| Tutor fees | | - | (128 691) |
| | | (2 311 545) | (2 349 521) |
| **Operating (loss) profit** | | (11 262) | 1 099 415 |
| Investment income | 9 | 114 733 | 69 972 |
| **Profit for the year** | | 103 471 | 1 169 387 |

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

## JNF WALTER SISULU
## ENVIRONMENTAL CENTRE

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