Carving a new sustainability path, rooted in community and growing with purpose

etafeni DAY CARE CENTRE TRUST

ANNUAL REPORT 2024–2025

Our Mission

To create a flourishing community in Nyanga by working together with stakeholders and community members through our relevant programmes, to promote wellbeing, break the cycle of poverty and create positive change in Nyanga.

The theme 'Carving a new sustainability path that is rooted in community and growing with purpose' has defined Etafeni's journey over the past year. This is not merely a phrase, but a reflection of the reality we have embraced as an organisation. The theme captures our determination to remain deeply grounded in the communities we serve while adapting to an ever-changing environment. It speaks to our ability to innovate and to seek sustainable solutions that respond to immediate needs – while also building long-term resilience.

Etafeni has remained steadfast in serving Nyanga and surrounding communities. Our work has included expanding skills training, supporting caregivers and affected children, strengthening health and nutrition programmes, and innovating in outreach and income generation services. This report highlights what we've achieved under pressure – stories of lives changed, and of our determination to continue despite global instability.

We would like to express deep gratitude to all staff, partners, funders, and the community who have stood with us. As Etafeni we continue to grow with purpose – guided by the belief that true sustainability begins with community and flourishes through collective effort.

Our Vision

A beacon of hope which brings change to the greater community of Nyanga

Isibane sethemba esizisa inguqu eluntwini lwaseNyanga nabayingqongileyo

In this report

ACKNOWLEDGEMENTS
TEXT: Luzuko Tseku, Nontombi Buthelezi, Mandy Tshinyama and programme managers
EDITED by Biddy Greene and Jo-Anne Friedlander
PHOTOGRAPHS: Etafeni archives
Photographs used with parental permission
DESIGN by User Friendly
PRINTED by Digital Book Printers

72 828 beneficiaries reached

On site at our day care centre, and through outreach activities in Nyanga more broadly

Six-year old Limthande Mbiko, one of 120 children in our ECD programme, initially struggled with writing. The breakthrough came when her class teacher, Ms Zandi Sorayi, took the time to work with her one-on-one. With that focused support, Limthande began to flourish – not only learning to write but also improving her reading skills at the same time.

Limthande's progress highlights a simple yet powerful truth: when a child receives individual attention and care, their potential can shine through. One of the most touching moments in Limthande's journey was when she wrote a heartfelt letter to her teacher, expressing her gratitude and love for the nurturing and guidance she had received. Today, she is a confident, happy child, engaging in classroom activities with enthusiasm – just like her peers.

Limthande and her family also found comfort from an unexpected place. Each week, her mother received a call from our Social Worker, letting her know that an in-kind donation was ready for collection. Though the donation from our Kitchen department Limthande's entire family benefited.

For families like theirs, this support is more than nourishment – it's about dignity, relief, and the knowledge that someone cares enough to help carry the load.

Carving a path to sustainability

The annual report for the 2024–2025 financial year covers a period when we have been called to reflect deeply, reimagine boldly, and act purposefully to ensure the future of our organisation is secure and sustainable.

Etafeni was founded on the principle of responding to community needs. Even as challenges evolve, our commitment to *community-rooted action* ensures that our work is not imposed from outside but grows organically from within the people we serve.

The year under review has not been without its trials. Economic constraints, funding uncertainties, and the ongoing global and local crises have tested our capacity. Yet these very challenges have sharpened our focus on sustainability and impact.

Through the dedication of our staff, volunteers, and community partners, we have continued to provide quality early childhood education and nutritional support, extend psychosocial care to families in need, strengthen our skills-training and income-generating projects, and advocate for community-led development.

Our theme this year captures the strategic shift we are undertaking: *Carving a new sustainability path, rooted in community and growing with purpose.*

This strategy does not mean chasing quick fixes – it is about growth anchored in community wisdom:

- **Diversifying resources** by pursuing partnerships with like-minded organisations, and engaging new funding streams that align with our mission.
- **Strengthening community ownership** by deepening participation, empowering parents, and equipping local leaders.
- **Building organisational capacity** by investing in staff training that will improve our services.

Celebrating achievements

Despite constraints, this year we have increased access to early learning for vulnerable children and strengthened our aftercare and youth programmes, providing safe spaces for growth and mentorship. Our nutritional programme was expanded, ensuring that children are fed and are therefore able to learn. We continue to support women and young adults through skills training and empowerment initiatives.

And our collaboration and partnerships with donors, corporates, and government stakeholders has increased.

Looking ahead

As we look to the future, we know that sustainability is not just financial – Etafeni's future will be carved through remaining relevant to the community and by maintaining strong partnerships already forged.

When we plant with care, nurture with love, and grow with purpose, the harvest will sustain generations.

Acknowledgements

Finally, I extend my heartfelt thanks to our dedicated staff and volunteers, who embody the spirit of service; our board of trustees, for their strategic oversight and unwavering support; our donors, funders, and partners, whose generosity sustains our mission; and most importantly, the children, families, and members of the community, who inspire us daily.

Luzuko Tseku
Chairperson
Etafeni Board of Trustees

Growing with purpose . . . our Director Nontombi Buthelezi reports

Since its inception, Etafeni has remained dedicated to creating a safe and nurturing space where children can learn and grow, and access meaningful opportunities. For the past 23 years, the organisation has advocated for and responded to the needs of vulnerable children. This financial year has been no exception – we have stayed true to our mission of putting children first, working closely with parents, caregivers and families to create lasting, positive change in their lives.

Each year brings its own set of challenges, and our most persistently difficult one remains securing the necessary funding to sustain our work. Yet our commitment endures: to ensure that Etafeni continues to provide impactful, life-changing services to children, women, and the broader community. We have not only survived; we have grown. This surplus did not come by chance. It was the result of maximising the resources we already had, strengthening financial controls, working together as a unified management team, and ensuring that programme coordinators and staff were aligned around one vision. We also strengthened our programme management systems and maintained transparent relationships with our funders, consistently demonstrating impact through evidence and accountability. These are practices we will continue to uphold as we move forward.

For two consecutive years, Etafeni has ended the financial year with a surplus – a remarkable achievement for any non-profit, particularly in these uncertain times.

As an organisation dependent on funding, we know that the old ways of working will not carry us into the future. We are actively carving a new path – one that focuses on strategic partnerships and shared learning. A powerful example is our collaboration with the Goedgedacht Trust, where we have joined hands to strengthen both our organisations. Earlier this year, we hosted a joint conference under the theme 'Building Bridges, Breaking Silos' – a theme that reflects exactly what we need to do as a sector. Breaking silos means sharing knowledge, resources, and opportunities to create a bigger impact than we could achieve alone.

Our work is not only about survival; it is about building capacity within the community. We are committed to empowering our beneficiaries through the ABCD approach – Asset-Based Community Development – which focuses on harnessing the strengths, skills, and resources that already exist in Nyanga. This approach is helping us unlock potential, restore dignity, and create pathways out of poverty.

We have deepened our fight against poverty by expanding our skills development programmes. Over the past year, we introduced training in nail, hair, and beauty care, opening doors for young women to enter the beauty industry and earn sustainable incomes. Looking ahead, we are preparing to roll out additional hard skills programmes such as plumbing, basic electrical repairs, and other practical trades – skills that will empower people to secure employment and build livelihoods.

This aligns with our Etafeni 2030 Strategy, which provides a clear roadmap for the next five years. Our PESTLE and SWOT analysis confirmed what we already know: our greatest strengths lie in our programme credibility, community trust, and multi-disciplinary talent. At the same time, we face real challenges – funding concentration, facility constraints, and staff workload – as well as external risks such as persistent HIV/TB burdens, youth unemployment, and infrastructure instabilities such as load-shedding. Yet within these challenges lie opportunities for innovation.

The PowerGirls alumni Beauty and Nail Technology skills training is proving popular

As I close, I want to extend my deepest gratitude to every person who makes Etafeni the success that it is. To our Board of Trustees and Management Committee, thank you for your guidance and governance. To our funders and partners, thank you for believing in us, for investing in hope, and for walking this journey with us. To our beneficiaries, thank you for opening your hearts and homes, and for trusting us to be part of your lives. And to our stakeholders, thank you for building bridges with us and helping us close the gaps where resources fall short.

The path ahead is not without challenges, but we remain committed to making change in Nyanga, to deepening our impact, and to ensuring that Etafeni continues to serve for many years to come. Together, we will keep carving a sustainability path that is rooted in community and growing with purpose.

Graduates from our Sewing Training course gather to celebrate the successful conclusion of their studies.

OUR FIVE STRATEGIC GOALS 2025–2030 BOLD BUT ACHIEVABLE!

Our measurable objectives speak to this ambition: over the financial year a 30% increase in HIV/TB screenings, 90% school readiness for our Early Childhood Development graduates, and 80% employment of youth or education outcomes. These targets are not just numbers – they represent real lives, real futures, and a stronger, healthier Nyanga.

Deliver quality early childhood development to ensure access, school-readiness, and caregiver engagement.

Empower youth and women through skills development, job readiness, and income generation.

Improve community health and well-being by expanding primary care, social support, and HIV-prevention services.

Strengthen community health outreach by deepening Community Health Worker capacity and integrating psychosocial support for them.

Ensure organisational sustainability and excellence through revenue diversification, data-driven decision-making, and strong governance.

During our ongoing door-to-door household assessments, members of our Community Health Worker (CHW) team visited Ms Zoliswa Ndwandwa, who lives with her only child in Nyanga. Ms Ndwandwa was suffering from multiple chronic health issues – including hypertension, osteoarthritis, gout, and severe bed sores – which had left her completely bedridden and unable to carry out basic daily activities.

Recognising the urgency of her situation, our team referred Ms Ndwandwa to the clinic through the Catch and Match system.* She was admitted to Helderberg Hospital and later transferred to Mitchell's Plain Hospital for continued care. Upon her discharge, she was referred to Etafeni. Our CHW Coordinator, Sr Zide, transferred the case to Lumka Kula and Phumla Dyonase, two of our CHWs, who visited Ms Ndwandwa to assess her condition. It was clear that she required consistent support. Both CHWs committed to daily visits, during which they washed her, cleaned and dressed her wounds, assisted her with basic physiotherapy, and carefully monitored her treatment progress.

Thanks to these interventions – and Ms Ndwandwa's own strength and resilience – she began to show remarkable improvement. She was eventually able to sit up on her own and, with further support, we secured her an appointment with a physiotherapist at Gugulethu Clinic. Today, Ms Ndwandwa can walk with the aid of a walking frame. We have also applied for a wheelchair to further support her mobility. Her bed sores have healed completely, she is able to help with household chores, and is now actively involved in a local pensioners' support group.

Ms Ndwandwa has expressed deep gratitude for the care and dignity she has regained – a testament to the power of community-based health support and the impact of compassionate, ongoing care.

*The Catch and Match system refers to a booklet filled in by our CHWs. Patients take the booklet to the place of referral (such as day clinics, hospital, or Home Affairs). The CHW retains a copy of each referral and uses these to track outcomes of the referral, following up as and when necessary.

Stakeholders and partners

The Etafeni Day Care Centre Trust has cultivated a strong network of stakeholders and community partnerships that are fundamental to our mission of supporting vulnerable residents of Nyanga – partnerships essential for building trust, empowering communities, and achieving long-term, meaningful impact. Our key stakeholders include local residents, government departments, and non-governmental organisations (NGOs). Etafeni fosters deep community connections by actively involving local individuals in programme implementation, employing staff from within the community, and prioritising grassroots participation. This collaborative model ensures that our services – including Early Childhood Development, Social Development, Health, Skills Development, and Food Security and Nutrition support – remain relevant, sustainable, and aligned with the needs of those we serve.

Etafeni is a member of SAFE – the Strengthening Actors for Effective Preventative Response (SAFE-PR) project – created by the MOSAIC Training, Service & Healing Centre. It is designed to bring together multiple stakeholders (such as police, social workers, healthcare workers, educators, religious or traditional leaders, and civil society organisations) in local communities to collaborate more effectively to address domestic and intimate-partner violence.

In the primary school sector, we collaborate with Liwa, Linge, John Pama, Mkhanyiseli, St Mary's, Walter Teka, and Imbasa primary schools. We also work closely with Oscar Mpetha, Mandela, and New Eisleben high schools.

Our government partners include the Nyanga South African Police Services (SAPS), the Department of Social Development, the Department of Health, the Department of Justice, the National Prosecuting Authority, Nyanga and Vuyani Clinics, Thuthuzela Care Centre, and the Department of Labour. We also maintain active partnerships with a range of community-based organisations and NGOs including Nyanga Empowerment, Nyanga Art Forum, Young Minds Solutions, Amandla Development, Ivati Water, African Bank, MOSAIC and CESVI (both organisations focus on ending gender-based violence), the neighbourhood watch, and the Community Police Forum,.

Programmes rooted in community

Home and community based care service impact 2024–2025

The HCBCS Programme statistics highlight the measurable impact of accessible, community-based healthcare. Through comprehensive home visits, medication delivery, and targeted health screenings, we are improving health outcomes and reducing the burden of disease in vulnerable populations.

47 253 household visits
15 571 chronic medication distribution

181 452 health screenings

4679 mental health screenings

41 613 tuberculosis screenings

21 707 hypertension screenings

113 453 diabetes screenings

Changing lives through Home and Community-Based Care

Since relocating Community Health Workers (CHWs) to Nyanga in 2023, Etafeni has significantly expanded health services and improved patient engagement across the community. While treatment non-adherence – particularly among TB patients – remains a challenge, ongoing outreach efforts are making a difference. In the 2024–2025 financial year, our CHWs visited over 47 000 households and conducted 181 000 health screenings for conditions like TB, diabetes, hypertension, and mental health. Health campaigns were also facilitated at off-site community venues and within the Nyanga community, increasing access to services for those unable to reach clinics.

One of Etafeni's key initiatives is the Wellness Programme for the elderly, run weekly to support older people living with chronic illnesses. Through the Wellness Club, seniors are helped to understand the importance of managing their health through staying on treatment – at the same time receiving beneficial social support.

Stories like that of Mrs Dlamini, who was screened for diabetes during a home visit and started treatment early, and of children like Enzokuhle, who received early care during her first 1000 days of life, show how Etafeni is restoring hope and improving lives – one visit, one screening, and one person at a time.

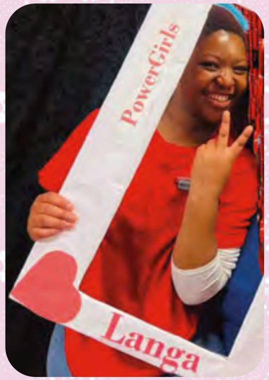
Empowering through Psycho-Social Support: our Social Work Programme

Throughout the year, the Social Work Department has continued to play a vital role in raising awareness and combating gender-based violence (GBV) within the Nyanga community. Our work remains deeply rooted in empowerment, prevention, and support – building stronger, safer families and communities. In partnership with Etafeni's Food Security and Nutrition Programme, the department conducted comprehensive GBV training for members of the Nyanga Neighbourhood Watch, who now serve as first responders in their communities. This training equipped participants with the knowledge and tools to identify, respond to, and prevent violence, ensuring greater protection for all community members, especially our children.

The department also continued to provide direct support through our **PowerGirls Support Group**, which offers guidance and emotional support to teenage girls navigating personal challenges. Currently there are ten girls in this group. In addition, the **Abangani Youth Support Group**, established in 2024, continues to grow, providing young girls in Nyanga with a safe space to share experiences, build resilience, and find positive pathways for their future. A significant highlight of the year was the 'He & She Speaks' Awareness Session, conducted in partnership with Ivati Water suppliers. The sessions focused on GBV education and a vision of a future free from violence.

This year also marked two impactful community engagement events that strengthened family bonds and promoted positive masculinity. The **Father's Day Picnic**, launched in June 2024, created a safe and joyful space for over a hundred fathers to connect and play with their children – even braving the rain to be present. The annual **Men's Conference**, now in its second year, drew more than 400 men who came together to reflect, engage, and once again pledge their commitment to ending gender-based violence in their homes and communities.

Beyond these initiatives, Etafeni continued its active participation in the Safe Platform, a collective of organisations in and around Nyanga working together to provide health and psychosocial services to vulnerable individuals and families. Through these initiatives, the Social Work Department continues to champion Etafeni's vision of building stronger, more compassionate communities — where children, women, and men can live free from violence and thrive in dignity and hope.



Sixteen-year-old **Uzukhanye** lived in the Eastern Cape with her grandmother. During a school holiday when she visited her mother in Cape Town, she confided in her mother that she had been raped.

After going to the Nyanga Police Station to report the case, Uzukhanye went for medical tests, which confirmed that she had been sexually abused and was pregnant. It was a traumatic experience for both Uzukhanye and her mom. The Thuthuzela Care Centre in Heideveld referred Uzukhanye to Etafeni Day Care Centre Trust for counselling and psychosocial support through our social work programme. Counselling sessions were also arranged for Uzukhanye's mother, who then attended one of our monthly Positive Parenting workshops.

Uzukhanye's school work had suffered due to the trauma she experienced, and it was recommended that she join our Afterschool Programme for assistance. In time, she was referred to our PowerGirls Programme to build her leadership and empowerment skills. She is now a role model to others!

In 2024, the perpetrator was found guilty and sentenced in the Eastern Cape. The Etafeni's Social Worker played a vital role, both in fighting Uzukhanye's court case and especially in her healing journey, helping her rebuild her life.

Annual Men's Conference: 'Make Men Great Again'

On 5–6 December 2024, Etafeni hosted a powerful and transformative Men's Conference in Nyanga. Under the theme of 'Make Men Great Again', more than 300 people participated over the two days. The event created a safe space for men from Nyanga and surrounding areas to engage in meaningful dialogue about gender-based violence, mental health, fatherhood, personal development, and positive masculinity. The conference aimed to challenge harmful gender stereotypes, promote emotional intelligence, and empower men to lead with empathy and integrity. It also focused on men's health and economic opportunities to encourage healthier and more sustainable lifestyles.

The conference was supported by key partners and stakeholders, including Nyanga Men Empowerment, Nyanga Arts Forum, Nyanga Initiation Forum, Ivati Water, African Bank, and funders PIC and the GBV Fund.

In closing the Men's Conference, the speaker Mr Bafo, from Nyanga, emphasised the importance of self-reflection for men. He posed a powerful rhetorical question to the attendees: 'What is my role in making men great again?'

Social work and community development impact

5571 clients reached

629 people received therapeutic support and counselling

1563 adults and children trained on gender-based violence and child sexual abuse

353 parents trained in positive parenting

480 learners reached in schools

560 men reached through Men's dialogue and the Men's Conference

To celebrate Father's Day, fathers were invited to join their children who attend our ECD programme.

The Etafeni Rise Up Boys Twenty Support Group is an empowerment programme for 20 boys aged 9–14 from the Nyanga community. It provides a safe space for them to build confidence, emotional resilience, and respectful behaviour through guided sessions on life skills, gender equality, and mental well-being. Through mentorship, discussions, and community activities, the boys learn to challenge harmful stereotypes and become positive role models in their families and schools. Feedback from both participants and caregivers has been overwhelmingly positive, with improved communication and behaviour at home; the boys themselves feel more confident and supported, and more inspired to pursue their goals.

The initiative reflects Etafeni's commitment to holistic community development and empowering young people to create a more inclusive and equitable future.

Growing with purpose: our educational offerings

Education transforms lives – and for 1228 children over the past year, that journey began with Etafeni. Through our Early Childhood Development (ECD) Programme, we continue to serve children aged 2 to 6 years, providing not only quality early learning support but also daily nutritious meals that help sustain their overall development. In 2024, all our ECD children showed significant developmental progress and successfully advanced to higher classes, with 30 learners graduating from Grade R and moving on to primary school.

The demand for early education remains high. During our recruitment drive, we received over 200 applications from parents eager to enrol their children. However, due to limited capacity, we were only able to accept 125 children for the 2025 school year – a clear reflection of the urgent need for accessible, foundational education in the community.

Our dedicated ECD practitioners continue to follow the Department of Education's curriculum, ensuring that even the youngest learners receive age-appropriate, structured learning experiences. Each child we support brings us closer to building a stronger, more educated generation.

The Etafeni Afterschool Programme continues to provide vital support to vulnerable children from disadvantaged households, offering a safe, stimulating environment for learning and personal growth. In the 2024–2025 period, 84 primary school learners were enrolled, receiving structured assistance in homework, literacy, numeracy, and life skills. Recognising that each child is unique, with different learning styles and developmental needs, we work to build their confidence and help them progress successfully to the next grade. Targeted maths tutoring is also available for learners needing extra support in this subject.

Beyond academics, we place a strong emphasis on holistic development. Children engage in creative activities such as music, dance, and crafting with recycled materials – nurturing their imagination, creativity, and problem-solving skills.

During school holidays, the programme shifts focus to creative arts and life skills. While not all Afterschool learners attend – as some travel to family in the Eastern Cape or other regions during the break – those who remain in Nyanga can benefit from our vibrant holiday programme, and enjoy enriching and fun experiences with their friends in a supportive and safe setting.

In addition to educational support, we also address basic physical needs. In this reporting period, 185 pairs of school shoes were distributed to ensure that children attend school with dignity and confidence.

Education programme impact

1228 children reached

Early Childhood Development
251 children have benefited this year

Outreach awareness
700 children engaged in local schools

Afterschool support
84 children received assistance

185 pairs of school shoes supplied

2870 sanitary towel packs distributed

The Abangani Support Group
is a safe, supportive space for teenage girls to share their experiences and heal from emotional challenges such as loss, abuse, or family issues.
Abangani, meaning 'friends', fosters acceptance and empowerment that reminds each girl she's not alone in her healing journey.
From July 2024 to March 2025, Abangani facilitated group support sessions with 56 girls from both primary and high schools. Through open discussion, creative activities, and peer support, the sessions centred on helping the girls explore how to let go of the past, and grow into stronger version of themselves.

Abangani replaced our Orphans and Vulnerable Children's programme. Young boys are now offered support in our 'Rise Up Boys' group.

In a modest home shared with her grandparents, **Luthando Fikizolo**, a Grade 7 learner at Linge Primary School, once kept her dreams quietly tucked away. At home, her grandparents offered love but struggled to support her academic needs. Without someone to help with homework or nurture her creative side, Luthando often felt overwhelmed at school, isolated and unsure. All this changed in 2023 when she joined our Afterschool Programme.

With the guidance of caring mentors and a nurturing environment, her natural passion for reading and writing poetry began to bloom. She's now excelling in her academic work, earning strong marks across subjects, and has grown into a confident leader among her peers. During group sessions, she helps other learners, offering support with schoolwork and motivating them with her calm, uplifting presence.

Her journey reached a powerful milestone on 21 June 2024, when she was chosen to represent her school in a city-wide competition for primary schools hosted by the Department of Education. Standing in front of judges and educators from across Cape Town, Luthando led her group with confidence, sharing innovative ideas on how to improve their school. Her group not only impressed the panel, they won first place, bringing home R20,000 for Linge Primary School!

For Luthando, that moment was a turning point. It proved that the girl who had once sat quietly with poems in her notebook could now stand proudly in front of a crowd, lead with strength, and inspire others. Today, Luthando continues to grow. Her voice is no longer hidden. It's rising – with every poem, every group session, and every goal she reaches.

The Afterschool Programme didn't just help her with homework – it helped her discover who she is – a gifted learner and a bright young girl with dreams as big as her courage.

Preparing our PowerGirls for Fit for Life, Fit for Work: building sustainable futures, one skill at a time

In the heart of Nyanga, 48 bright young girls are redefining what it means to grow with confidence and purpose. Through our PowerGirls Programme, these girls – 24 between the ages of 8 and 12 in the Naledi group, and 24 teens aged 13 to 16 in the Langa group – are learning more than just lessons; they are learning life.

The programme follows the PowerGirls manual, guiding activities to strengthen self-esteem, sharpen decision-making, and enhance communication. For many, this is the first step in taking control of their future. And it doesn't stop there – through Goodness Gardens, the girls are literally planting the seeds of sustainability. These gardens teach responsibility, foster psychological well-being, promote healthy eating habits, and encourage exercise, while creating a safe space for the girls to connect with one another.

Ten teens now attend a Girls Teen Support Group, a safe circle for sharing and growing together. The ripples of empowerment are spreading: a former PowerGirl from Nyanga joined the Programme Coordinator from Cape Town at the PowerGirls Alumni launch in Johannesburg.

A focus group revealed that the alumni wanted to be taught practical, income-generating skills. Today, those skills are a reality. Six alumni were trained in December 2024 in make-up and nail installation – hard skills that turn dreams into income.

PowerGirls is carving a new path: personal growth *and* sustainable futures.

Skills and business development

507 people trained through our life skills and business development programmes

Fit for Life, Fit for Work
157 students trained in job readiness skills

Simamkele Lisanda and Lihle Ngalimane completed the Fit for Life, Fit for Work training in life skills, computer literacy, business, and finance. Their dedication earned them jobs at Primi Restaurant, Waterfront, on the same day. They are now thriving in their roles, showcasing teamwork, resilience, and the impact of the programme.

Sewing Training
91 women gained accredited sewing certificates

Wendy Silema participated in our sewing training programme. The skills she gained have transformed her life. Today, Wendy runs her own small sewing business from home, supporting her family. She also assists at a shop near Gugulethu Mall to gain more experience. Sewing has given her hope, independence, and pride.

PowerGirls
96 girls trained in leadership and life skills
PowerGirls Alumni
8 girls trained in beauty and nail technology

Food security
155 people trained to start and maintain home food gardens

Participants learn how to grow their own vegetables and promote food security within their households and communities.

Carving sustainable futures through work opportunities

Through our skills development programmes, Etafeni equips members of the Nyanga community with skills, knowledge, and confidence: each job secured, each business launched, and each harmful belief challenged is a step towards fostering resilience and building stronger futures for all.

Fit For Life, Fit For Work

From zero to tech heroes! This amazing group started their computer lessons with no prior knowledge, but their determination and eagerness to learn is truly inspiring. They're grasping every skill quickly and giving their absolute best each day!

In a world where work opportunities can seem out of reach, 157 young people stepped through the doors of our Fit For Life, Fit For Work Programme with hope and determination. Participants completed the course, which covered life skills, computer and business skills, and financial literacy. The results speak volumes. From the 2024 intake:

- **Gcobani Jijingubo** demonstrated exceptional dedication and was employed by Takealot after completing the programme.
- As part of the mentoring component, Thembinkosi supported participants who wished to further their studies by assisting with their applications. **Anelisa Magcoba**'s application to UNISA was approved, and she is now pursuing a law qualification, specialising in Criminal Law.
- **Andrew Mcanda** took the inspiring step of rewriting his matric through ABET, and successfully completed it. He is now motivated to continue his education and further his studies.
- **Lubabalo Mahlakahlaka,** who excelled in the business and financial skills training, started his own business selling perfumes and baked goods. His business is growing steadily, and he has become a proud provider for his family.

This programme covers more than job readiness training. Alongside life skills and computer training, we introduced nutrition talks in 2024: we know that success starts with health. Many of our participants face food insecurity, relying on low-cost, nutrient-poor meals. By teaching and encouraging affordable, nutritious eating habits, our students take these lessons home, creating ripple effects within their communities.

Sustainability isn't only economic – it's social. During training, every student attended GBV awareness sessions, learning to recognise abuse, promote equality, and build respectful relationships. In communities where silence often surrounds GBV, these young people are now voices of change.

Olwethu Booi, 21, has been part of the Etafeni Day Care Centre Trust community since she was a baby. She began her schooling in our ECD and progressed through the Afterschool and PowerGirls programmes.

With support from our Social Work department, Olwethu eventually obtained an abridged birth certificate and applied for an ID. In 2023, she completed our Fit for Life, Fit for Work programme. Recognising her potential, Etafeni invited Olwethu to volunteer in the ECD programme.

With funding from a donor, Olwethu completed a course at Grassroots Educare Trust, excelling in key areas of early childhood development. She now aims to study to become a qualified ECD practitioner.

Threads of change: Sewing Training Programme

The Sewing Training programme continues to be a powerful source of hope and income for many. It not only opens doors to employment but also inspires women to start their own home-based businesses. For some, it is their first step into the working world; for others, it's a lifeline – a means of supporting their families.

In a small sewing room, the hum of machines is more than just the sound of fabric being stitched – it's the sound of 91 women reshaping their futures through Etafeni's Accredited Sewing Training Programme.

The course, Handicraft Sewer – Level 1, accredited by the Quality Council for Trades and Occupations (QCTO), covers subjects such as computer literacy, financial management, and business skills – essentials for turning creativity into opportunity.

The results? 80% of the Sewing Training graduates have carved their own path by starting home-based small businesses – stitching clothes, school uniforms, and bespoke garments that bring income and pride into their households.

Our sewing programme is not just about skills training – it's about economic resilience and testament to the power of skills development. In communities where jobs are scarce, these women have become job creators in their own right, proving that a needle and thread can weave a story of empowerment, financial stability, and self-reliance.

Wathinta abafazi, wathint' imbokodo!

Business, Marketing, and Branding training

In 2024, with funding from the National Development Agency (NDA), Etafeni Day Care Centre Trust implemented a Business, Marketing, and Branding training programme to empower emerging entrepreneurs in Nyanga. Participants received hands-on training in business planning, financial literacy, marketing, branding, and formal registration, with a focus on digital branding and personal storytelling. Graduates were provided with start-up toolkits, including sewing machines and materials, to support business launches and sustainability. Additionally, 15 individuals from our Sewing Training Programme received in-depth business training, equipping them with the skills and confidence to build financially independent and self-sustaining livelihoods. These initiatives aim to spark economic transformation and restore hope within the community.

Anthea Leaman always dreamed of becoming a fashion designer. She enrolled in a design course in July 2024 and began her sewing training a month later. From the beginning, Anthea thoroughly enjoyed the sessions and felt privileged to be part of a supportive and inspiring group. The programme began with theoretical lessons, followed by practical workshops. She successfully designed and sewed three garments before graduation – an outstanding accomplishment for a first-time sewer. She went on to write her final FISA exams and scored an impressive 98%.

Anthea also participated in our newly created Business, Marketing, and Branding module, and then launched her own brand, 'ZAL Lee Design'. She was given the opportunity by Etafeni to further her studies in Facilitation, Assessment, and Moderation. This qualification will allow Anthea to be the official moderator of our sewing exams in future. She also volunteered in our social work programme, where she secured the position of Outreach Officer.

Today, Anthea proudly serves the Nyanga community with dignity and love – a testament to her resilience and growth.

Food Security and Nutrition Programme

Etafeni's Food Security and Nutrition Programme plays a vital role in promoting healthier lifestyles and food sustainability in the Nyanga community. The programme focuses on two key areas: establishing home food gardens and delivering nutrition education to Etafeni beneficiaries and surrounding households.

Two Food Security beneficiaries working on their communal food garden, based at the Nyanga Library

In the 2024–2025 period, the programme supported the development of 155 new home food gardens, equipping families with the skills and resources needed to grow their own fresh produce. Through ongoing training sessions, beneficiaries learned how to prepare soil, make compost, propagate seedlings, and maintain their gardens – promoting food security and reducing dependency on more costly external food sources. Overall, we help maintain 345 home food gardens.

In addition, 1150 nutrition talks were conducted across Etafeni sites, with a focus on improving dietary habits, especially for children in our ECD Programme and other ECDs around Nyanga and the surrounding areas. Regular health screenings (511) were carried out, and children were assessed for signs of under-nutrition or developmental concerns. Of the 511 children screened, only two were identified as at risk – an indication of the success of our interventions. These children received targeted nutritional support, and referrals to Etafeni's health professionals for follow-up care.

By combining practical food gardening with ongoing nutritional education, the programme continues to empower families with the knowledge and tools they need to improve their health, reduce hunger, and build sustainable, self-reliant households.

If you had told me a year ago that my backyard would one day feed my family, I wouldn't have believed you. But today that's exactly what it does – and it all started with a conversation.

It was October 2024 when I first heard Sisi Lindiwe speak about helping families create home gardens. She talked about planting – not just vegetables, but dignity, health, and hope. Her words touched something deep in me. I had always wanted to grow my own food but didn't know where to begin. So I asked her, 'Can you help me too?' And she did – without hesitation.

I first attended training sessions on how to prepare soil, how to make compost, propagate my own seedlings, and how, when and what to plant. Sisi Lindiwe also taught us how to maintain our food gardens.

With her guidance and encouragement, I started my first garden. The soil was dry, the space small, but my heart was full of determination. Slowly, things began to grow – not just the plants, but my spirit too. Today, I harvest fresh spinach, beetroot, onions, and green peppers from that same backyard. There are days when we don't have money for food but we no longer go to bed hungry. When I look at my garden, I see more than vegetables. I see security. I see independence. I see love. Before the garden, even a simple bunch of spinach was sometimes out of reach. With many people in my care and very little income, healthy food always felt like a luxury.

Sisi Lindiwe didn't just help me plant vegetables – she helped me plant a better future. Today, when life feels heavy, I step into my garden. And instead of worrying, I pick dinner from the earth. Thank you, Sisi Lindiwe. Thank you for believing in us, for teaching us, and for reminding us that sometimes hope grows from the ground up. – **Phindiswa Cwayi**

ETAFENI DAY CARE CENTRE TRUST

(Registration number IT3651/2001)
PBO number: 930000468
NPO number: 024-270
Annual Financial Statements
for the year ended 31 March 2025

General Information

Country of incorporation and domicile	South Africa
Trustees	VA Barry PM Mayers LD Tseku SJ Nell S Ndaliso SE Purchase Y Lupondo M Palmer
Registered office	Sihume Road Nyanga Cape Town 7750
Business address	Sihume Road Nyanga Cape Town 7750
Trust registration number	IT3651/2001
NPO number	024-270
PBO number	930000468
Level of assurance	These annual financial statements have been audited.
Preparer	The annual financial statements were independently compiled by Baker Tilly Greenwoods under the supervision of M Podesta CA(SA).
Issued	26 September 2025

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

The following supplementary information does not form part of the audited annual financial statements:

Trustees' Responsibilities and Approval

The trustees are required 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 trust 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 IFRS for SMEs® Accounting Standard and in the manner required by the Non-profit Organisations Act No. 71 of 1997. 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 SMEs Accounting Standard and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The trustees acknowledge that they are ultimately responsible for the system of internal financial control. These controls are designed to provide reasonable, but not absolute assurance as to the reliability of the financial statements, and to adequately safeguard, verify and maintain accountability of assets, and to prevent and detect misstatements and loss. Nothing has come to the attention of the trustees to indicate that any material breakdown in the functioning of these controls, procedures and systems has occurred during the year under review.

The trustees 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 trust is dependent on the funding that it receives from various sources and which is awarded to the trust at the discretion of the respective donors. Securing funding for the activities of the trust is an ongoing process to which the trustees remain committed. The trustees are confident that the trust is taking all the necessary steps to ensure that funding is secured to fund the ongoing activities of the trust.

The trustees have reviewed the trust's cash flow forecast for the year and, in the light of this review and the current financial position, they are satisfied that the trust 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 trust's annual financial statements. The annual financial statements have been examined by the trust's external auditors and their report is presented on page 4 to 6.

The annual financial statements set out on pages 7 to 20, which have been prepared on the going concern basis, as well as the supplementary information set out on page 21 were approved by the trustees on 26 September 2025 and were signed on their behalf by:

Megan Palmer 26 Sept 2025	
Trustee	**Trustee**

bakertilly
GREENWOODS

Chartered Accountants

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31 Heerengracht Street
Cape Town, 8001
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Independent Auditor's Report

To the trustees of Etafeni Day Care Centre Trust

Qualified Opinion

We have audited the annual financial statements of Etafeni Day Care Centre Trust ("the trust") set out on pages 7 to 20, which comprise the statement of financial position as at 31 March 2025, statement of comprehensive income, statement of changes in trust capital and statement of cash flows for the year then ended, and the notes to the annual financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effect of the matter described in the Basis for Qualified Opinion section of our report, the annual financial statements present fairly, in all material respects, the financial position of the trust as at 31 March 2025, and its financial performance and cash flows for the year then ended in accordance with the SMEs Accounting Standard as issued by the International Accounting Standards Board and the requirements of the Non-profit Organisations Act 71 of 1997 relating to financial matters.

Basis for qualified opinion

As is common with similar organisations, it is not feasible for the trust to institute accounting controls over the collection of general donations, as well as gifts in kind prior to the initial entry into the trust's accounting records. Accordingly, it was impractical for us to extend our examination beyond the receipts actually recorded.

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 trust 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, as applicable, 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 (including International Independence Standards). We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Other Information

The trustees are responsible for the other information. The other comprises the information included in the document titled "Etafeni Day Care Centre Trust annual financial statements for the year ended 31 March 2025", which includes the supplementary information as set out on page 21, which we obtained prior to the date of this report. The 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. As described in the Basis for Qualified Opinion section above, we are unable to obtain sufficient appropriate evidence about whether all collections from general donations and gifts in kind were recorded. Accordingly, we are unable to conclude whether or not the other information is materially misstated with respect to this matter.

Responsibilities of the Trustees for the Annual Financial Statements

The trustees are responsible for the preparation and fair presentation of the annual financial statements in accordance with the SMEs Accounting Standard and the requirements of the Non-profit Organisations Act 71 of 1997, and for such internal control as the trustees 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 trustees are responsible for assessing the trust'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 trustees either intend to liquidate the trust 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 trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' 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 trust'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 trust 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 trustees 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.

Baker Tilly Greenwoods

Baker Tilly Greenwoods
Partner: M Goosen
Registered Auditor

26 September 2025
Cape Town

Statement of Financial Position as at 31 March 2025

Figures in Rand	Notes	2025	2024
Assets			
Non-current assets			
Property, plant and equipment	2	4 118 762	3 976 546
Intangible asset	3	5 173	9 850
Other financial assets	4	2 547 545	2 297 492
		6 671 480	**6 283 888**
Current assets			
Trade and other receivables		101 079	135 518
Cash and cash equivalents	6	2 440 818	2 789 482
		2 541 897	**2 925 000**
Total assets		**9 213 377**	**9 208 888**
Equity and liabilities			
Equity			
Trust capital	7	7 480 829	7 276 024
Liabilities			
Current liabilities			
Trade and other payables	8	455 922	365 508
Deferred income	9	1 276 626	1 567 356
		1 732 548	**1 932 864**
Total equity and liabilities		**9 213 377**	**9 208 888**

Statement of Comprehensive Income

Figures in Rand	Note	2025	2024
Income			
Department of Education	12	635 634	414 134
Department of Health		6 172 505	5 553 683
Department of Social Development		433 860	534 064
Donations received		4 895 767	4 536 348
Gifts in Kind donations received		42 495	138 074
Interest received		430 139	409 554
Profit on asset disposal		3 442	10 910
Sales		39 060	68 815
School fees received		143 740	124 252
Training fees received		141 044	123 832
		12 937 686	**11 913 666**
Programme expenses			
After School Programme		(819 694)	(823 597)
Community Health Workers Programme		(6 867 945)	(6 028 855)
Fit for Life, Fit for Work Programme		(504 030)	(422 985)
Gifts in Kind Donations Utilised		(32 997)	(138 074)
HIV Prevention and Support Programme		–	(331 821)
Food Security Programme		(492 135)	(532 714)
Early Childhood Development Programme		(2 071 130)	(1 957 589)
Social Work Programme		(1 465 495)	(1 356 766)
Sewing Training Programme		(479 455)	(246 812)
		(12 732 881)	**(11 839 213)**
Surplus for the year		**204 805**	**74 453**

Statement of Changes in Trust Capital

Figures in Rand	Trust capital
Balance at 1 April 2023	**7 201 571**
Transfer of capital surplus to trust capital	–
Surplus for the year	74 453
Balance at 1 April 2024	**7 276 024**
Transfer of income surplus to trust capital	–
Surplus for the year	204 805
Balance at 31 March 2025	**7 480 829**
Note	7

Statement of Cash Flows

Figures in Rand	Notes	2025	2024
Cash flows from operating activities			
Cash used in operations	11	(216 843)	(779 209)
Interest income		180 087	233 916
Net cash used in operating activities		**(36 756)**	**(545 293)**
Cash flows from investing activities			
Purchase of property, plant and equipment	2	(319 599)	(73 564)
Proceeds from sale of property, plant and equipment	2	7 697	10 910
Purchase of other financial assets		–	(2 000 442)
Net cash from investing activities		**(311 902)**	**(2 063 096)**
Cash flows from financing activities			
Net cash from financing activities		**–**	**–**
Total cash movement for the year		**(348 658)**	**(2 608 389)**
Cash at the beginning of the year		2 789 482	5 397 871
Total cash at end of the year	6	**2 440 818**	**2 789 482**

Accounting Policies

General information

Etafeni Day Care Centre Trust is a trust domiciled in South Africa. The trust operates principally in South Africa and receives donations from donors and distributes the donations to different projects of the trust.

The registered offices of the company is located at Sihume Road, Nyanga, Cape Town, 7750.

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 SMEs Accounting Standard. 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 Rand.

These accounting policies are consistent with the previous period.

1.1 Significant judgements and sources of estimation uncertainty

Key sources of estimation uncertainty

Useful lives and residual values of property, plant and equipment

Property, plant and equipment are depreciated over their useful lives, taking into account residual values where appropriate. The useful lives of assets and residual values are assessed when circumstances indicate that they may have changed. Residual value assessments consider future market conditions, remaining useful life and projected disposal values.

Impairment testing

The trust reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. When such indicators exist, the trustees determine the recoverable amount by performing value in use and fair value calculations. These calculations require the use of estimates and assumptions. Assets are grouped at the lowest level for which identifiable cash flows are largely independent of cash flows of other assets and liabilities.

Fair value estimation

Donated goods are measured at fair value, unless it is impractical to measure reliably. The trust uses direct evidence available for determination of fair value from equivalent items, the cost of the donor or in the case of goods that are expected to be sold, the estimated resale value after deducting the cost to sell the goods.

Donated services supplied as part of the service provider’s trade are quantified using the open market value.

1.2 Property, plant and equipment

Property, plant and equipment are tangible assets which the trust 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 trust and the cost can be measured reliably. Day to day servicing costs are included in surplus or deficit in the period in which they are incurred.

Accounting Policies

1.2 Property, plant and equipment (continued)

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 trust. Depreciation of an asset ceases at the earlier of the date that the asset is classified as held for sale or derecognised.

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

Item	Estimated useful life
Land	Indefinite
Buildings	50 years
Playground equipment	3 to 17 years
Plant and equipment	3 to 17 years
Furniture and fixtures	3 to 17 years
Motor vehicles	5 to 10 years
Musical equipment	12 to 13 years
Computer equipment	3 to 11 years

The depreciation charge for each year is recognised in surplus or deficit unless it is included in the carrying amount of another asset.

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 surplus or deficit 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 surplus or deficit when the item is derecognised.

Etafeni Day Care Centre Trust
Annual Financial Statements for the year ended 31 March 2025

Accounting Policies

1.3 Intangible asset

An intangible asset is an identifiable non-monetary asset without physical substance.

Intangible asset are initially recognised at cost and subsequently at cost less accumulated amortisation and accumulated impairment losses.

An intangible asset is recognised when:
- it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity;
- the cost of the asset can be measured reliably; and
- the asset does not result from expenditure incurred internally on an intangible item.

Amortisation for the year is recognised in surplus or deficit.

Amortisation is provided to write down the intangible assets, on a straight-line basis, to their residual values as follows:

Item	Useful life
Computer software	10 years

In cases where management is unable to make a reliable estimate of the useful life of an intangible asset, its best estimate is applied, limited to 10 years.

The residual value, amortisation period and amortisation method for intangible assets are reassessed when there is an indication that there is a change from the previous estimate.

1.4 Financial instruments

Initial measurement

Financial instruments are initially measured at the transaction price (including transaction costs except in the initial measurement of financial assets and liabilities that are measured at fair value through surplus or deficit) unless the arrangement constitutes, in effect, a financing transaction in which case it is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial instruments at amortised cost

These include cash and cash equivalents, trade and other receivables and trade and other payables. Those debt instruments which meet the criteria in section 11.8(b) of the standard, are subsequently measured at amortised cost using the effective interest rate method. Debt instruments which are classified as current assets or current liabilities are measured at the undiscounted amount of the cash expected to be received or paid, unless the arrangement effectively constitutes a financing transaction.

At each reporting date, the carrying amounts of assets held in this category are reviewed to determine whether there is any objective evidence of impairment. If there is objective evidence, the recoverable amount is estimated and compared with the carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in surplus or deficit.

Accounting Policies

1.4 Financial instruments (continued)

Financial instruments at fair value

All other financial instruments, including equity instruments that are publicly traded or whose fair value can otherwise be measured reliably, without undue cost or effort, are measured at fair value through surplus and deficit.

If a reliable measure of fair value is no longer available without undue cost or effort, then the fair value at the last date that such a reliable measure was available is treated as the cost of the instrument. The instrument is then measured at cost less impairment until management are able to measure fair value without undue cost or effort.

1.5 Impairment of assets

The trust assesses at each reporting date whether there is any indication that assets may be impaired.

If there is any such indication, the recoverable amount of any affected asset (or group of related assets) is estimated and compared with its carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in surplus or deficit.

If an impairment loss subsequently reverses, the carrying amount of the asset (or group of related assets) is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset (or group of assets) in prior years. A reversal of impairment is recognised immediately in surplus or deficit.

1.6 Deferred income

Deferred income constitutes funding received for a specific purpose in accordance with funder agreements entered into, for which the corresponding goods or services for which the funding has been intended, has not yet been incurred.

Funding grants are initially recognised when there is a reasonable assurance that:
- the entity will comply with the conditions attaching to them; and
- the grants will be received.

Funding grants that impose specified future performance conditions are recognised in income only when the performance conditions are met.

Funding grants received before the revenue recognition criteria are satisfied are recognised as a liability.

Funding grants are measured at the fair value of the asset received or receivable.

1.7 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.

1.8 Programme expenses

Programme expenses are recognised on the accrual basis when the goods or services have been received.

1.9 Trust capital

Trust capital is the residual interest in the assets of the trust after deducting all of its liabilities.

Accounting Policies

1.10 Income

Income comprises monies received from fundraising activities, gifts in kind, funding received for specific projects, including funds received for programmes, school fees, interest received and other income.

School and training fees are recognised on receipt or when the right to receive payment has been established.

For the sale of goods and rendering of services, revenue is recognised to the extent that the company has transferred significant risks and rewards of ownership of goods to the buyer or has rendered services. Revenue is measured at the fair value of the consideration received or receivable, excluding value added taxation.

Donations received consist of unrestricted cash donation receipts that is not intended for a specified purpose and restricted funding received previously for which the underlying conditions and performance obligations related to that funding have now realised.

Unrestricted cash donations received is recognised in surplus and deficit, immediately upon receipt. Restricted donations received are only recognised in surplus and deficit once the performance obligation attached to the donation has occurred or once the funds have been applied for the specific purpose.

Interest is recognised, in surplus or deficit, 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	Carrying value	Cost or revaluation	Accumulated depreciation	Carrying value
Computer equipment	449 527	(412 459)	37 068	596 065	(537 982)	58 083
Furniture and fixtures	210 573	(200 537)	10 036	210 573	(191 040)	19 533
Land and buildings	5 893 219	(2 174 328)	3 718 891	5 893 219	(2 056 463)	3 836 756
Motor vehicles	479 317	(479 317)	–	479 317	(478 899)	418
Plant and machinery	798 927	(453 725)	345 202	528 742	(466 986)	61 756
Playground equipment	50 644	(43 079)	7 565	41 144	(41 144)	–
Musical equipment	19 090	(19 090)	–	19 090	(19 090)	–
Total	**7 901 297**	**(3 782 535)**	**4 118 762**	**7 768 150**	**(3 791 604)**	**3 976 546**

Reconciliation of property, plant and equipment – 2025

	Opening balance	Additions	Disposals	Depreciation	Closing balance
Computer equipment	58 083	6 086	(4 255)	(22 846)	37 068
Furniture and fixtures	19 533	–	–	(9 497)	10 036
Land and Buildings	3 836 756	–	–	(117 865)	3 718 891
Motor vehicles	418	–	–	(418)	–
Plant and machinery	61 756	313 513	–	(30 067)	345 202
Playground equipment	–	9 500	–	(1 935)	7 565
	3 976 546	**329 099**	**(4 255)**	**(182 628)**	**4 118 762**

Reconciliation of property, plant and equipment – 2024

	Opening balance	Additions	Disposals	Depreciation	Closing balance
Computer equipment	16 635	71 169	–	(29 721)	58 083
Furniture and fixtures	27 650	2 395	–	(10 512)	19 533
Land and buildings	3 954 943	–	–	(118 187)	3 836 756
Motor vehicles	2 507	–	–	(2 089)	418
Plant and machinery	85 915	–	–	(24 159)	61 756
	4 087 650	**73 564**	**–**	**(184 668)**	**3 976 546**

3. Intangible asset

Reconciliation of intangible asset – 2025

	Opening balance	Amortisation	Closing balance
Computer software	9,850	(4 677)	5 173

Reconciliation of intangible asset – 2024

	Opening balance	Amortisation	Closing balance
Computer software	16 892	(7 042)	9 850

Notes to the Annual Financial Statements

Figures in Rand	2025	2024
4. Other financial assets		
At fair value		
Unit trusts	2 547 545	2 297 492
5. Trade and other receivables		
Prepayments	31 087	903
Deposits	7 043	6 716
Value added taxation	35 172	14 198
Accrued income	27 777	113 701
	101 079	**135 518**
6. Cash and cash equivalents		
Cash and cash equivalents consist of:		
Cash on hand	559	1 558
Bank balances: Operational	1 394 077	1 522 348
Bank balances: Money market and call accounts	1 046 182	1 265 576
	2 440 818	**2 789 482**
7. Trust capital		
Trust capital		
Balance at beginning of year	7 276 024	7 201 571
Surplus for the year	204 805	74 453
	7 480 829	**7 276 024**
8. Trade and other payables		
Accruals	10 995	84 967
Other payables	254	308
Provisions for audit fees and leave pay	445 181	280 849
	455 922	**365 508**

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

9. Deferred income

ARMSCOR	–	4 529
Breadline Africa	59 584	–
Department of Education	–	186
Department of Social Development	22 090	6 020
Douglas Jooste Trust	–	80 000
Fight Aids Monaco	–	11 695
Gender Based Violence Fund	85 889	–
General	5 384	8 320
Kinderfonds MAMAS	406 936	582 160
Le Creuset	–	162 400
Lottostar-Deal or No Deal	1 788	30 000
MAID Foundation	200 000	295 270
National Development Agency	52 732	386 776
Paul van Zuydam	227 244	–
Public Investment Corporation	208 498	–
SOCAPS	2 316	–
The Star Foundation	4 167	–
	1 276 628	**1 567 356**

10. Taxation

Etafeni Day Care Centre Trust has been approved as a public benefit organisation in terms of section 30 of the Income Tax Act, therefore their receipts and accruals are exempt from income tax in terms of section 10(1)(cN) to the Income Tax Act No. 58 of 1962. Consequently no provision has been made for the 2025 tax period.

11. Cash used in operations

Net surplus for the year	204 805	74 453
Adjustments for:		
Amortisation and depreciation	187 305	191 711
Property, plant and equipment addition through donation	(9 500)	–
Profit on disposal of property, plant and equipment	(3 442)	(10 910)
Investment income	(430 139)	(409 554)
Changes in working capital:		
Trade and other receivables	34 439	(98 949)
Trade and other payables	90 419	126 495
Deferred income	(290 730)	(652 455)
	(216 843)	**(779 209)**

12. Department of Health

Department of Health for the year is stated after accounting for the following:

Community Health Workers	6 172 505	5 553 683

The allocation of costs relating to income received for community health workers including their administration, mentoring core costs, financial management, information technologies and training is approved by the Department of Health at the beginning of each year.

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

13. Donated Funds Received

Biblionef South Africa	–	9 331
Breadline Africa	200 000	–
Canal Walk Centre Management	–	1 000
Catholic Institute of Education	229 450	235 000
Department of Education	635 448	413 820
Department of Health	6 186 287	5 580 289
Department of Social Development	449 930	519 650
Dischem Foundation	119 887	118 872
Douglas Jooste Trust	–	80 000
Fight Aids Monaco	298 822	322 387
FoodForward SA	–	121 375
Gender Based Violence Fund	400 000	–
General	112 847	51 320
Grandslots	50 000	75 000
JET Lee Will Trust	5 300	5 300
Khululeka Grief & Support	–	9 454
Kinderfonds Mamas	1 710 155	1 091 516
Le Creuset	–	212 424
Lewis Stores	–	10 000
Liebherr Africa	180 000	–
Lottostar (Pty) Ltd - Deal or No Deal		30 000
MAID Foundation	200 000	500 000
MySchool	3 782	4 088
National Development Agency	–	386 776
Paul van Zuydam	227 244	–
PEPFAR	–	455 997
Public Investment Corporation	347 160	–
SAB & T	10 000	–
SOCAPS	77 596	69 878
Stephen Lewis Foundation	399 911	164 985
The Star Foundation	100 000	–
	11 94**3 819**	**10 468 462**

14. Going concern

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

The ability of the trust to continue as a going concern is dependent on a number of factors. The most significant of these is that the trustees continue to procure funding through donations in order for the trust to continue operations for the foreseeable future and that management continuously manages the cost to be incurred. No donors have withdrawn their current contractual funding. The trust is in a unique position to be able to manage costs as programmes deem necessary. Funding from significant funders such as Department of Health and Department of Social Development have been secured until March 2026. Cash reserves are sufficient to ensure the entity can continue with operations for the foreseeable future.

Its ongoing obligations mainly relate to expenses incurred for programme costs, the trust accordingly does not have any obligations to third party financial institutions for repayments of borrowings.

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

14. Going concern (continued)

Consequently, the trustees have, after careful consideration, concluded that there is, at the date of this report, no material uncertainty as to whether or not the trust will be able to continue as a going concern for the next twelve months.

The trustees 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 trust.

15. Events after the reporting period

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

16. Related parties

Relationships

Trustees	Luzuko Dominic Tseku Stephan John Nell Susan Elizabeth Purchase Yolanda Lupondo Sikelelwa Ndaliso Megan Palmer Patricia Margaret Mayers Valerie Ann Barry John Powell Campbell Muir (Resigned as trustee on 20 November 2024)

Related party balances and transactions with trustees

Related party transactions

Consulting feeds paid to/(received from) related party		
John Muir	3 325	–

Supplementary Information

1. Gifts in kind

Donation of school shoes for ECD, After School Programme and OVC children	BATA South Africa Proprietary Limited
Donation of cleaning and hygiene materials and equipment	Dischem Foundation
Donation of food, baby food and vegetables and fruit	FoodForward SA
Donation of nutritious meal packs	Grand West – Rise Against Hunger
Donation of stationery for After School Programme	Groote Schuur Primary School
Donation of kitchen equipment	Laura and Leticia Peres
Donation of stationery for After School Programme and lunch for beneficiaries	Man-Power Soccer Club
Donation of bakery goods, vegetables and fruits and dairy	Pick 'n Pay
Donation of gym equipment and installation	Sasko Pioneer Proprietary Limited
Donation of food for ECD	Spar Western Cape Distribution Centre
Donation of cooldrinks	The Beverage Company Proprietary Limited
Donation of clothes, shoes, bags and watches	Truworths
Donation of tea and coffee pots, printer and computer	Val Barry
Donation of bakery goods, vegetables and fruit and dairy	Woolworths

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

Trailblazer Awards

Etafeni held a Trailblazer Awards Ceremony to celebrate our team's achievements and contributions throughout 2024.

The year was filled with both triumphs and challenges. Many of our team members faced personal hardships, mental health struggles, and physical exhaustion as a result of the demanding work they do daily.

Each employee received a token of appreciation for their commitment to the Nyanga community and surrounding areas. The atmosphere was vibrant and joyful, with staff showing up in style, dressed to impress and embracing the occasion with pride and excitement.

etafeni
—at the open space—

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DIRECTOR Nontombi Buthelezi director@etafeni.org.za
FUNDRAISING & DEVELOPMENT mandy@etafeni.org.za
PROGRAMME INFORMATION programmanager@etafeni.org.za
BANKING DETAILS Etafeni Day Care Centre Trust | Standard Bank, Rondebosch
Account number 071430121 | Branch code 025009 | Swift code SBZAZ AJJ
024-270-NPO Non-Profit Organisation Registration | www.etafeni.org

THANK YOU TO OUR DONORS
for your continued support

This enables us to build, expand and reach more people in our community and the surrounding areas every year. Enkosi siyabulela. For a comprehensive list of monetary donations and gifts in kind, please refer to the financial statements on pages 19 and 21 of the financial statements.

A small selection of donations received are shown below. These ranged from the renovation of the room used by our Social Worker, to solar panels for our Centre, three industrial sewing machines for our Sewing Training programme, and meals for children in our Early Learning Development programme.