

**Grace and Dignity NPC 2024
(Registration number 1998/018381/08)
Financial statements
for the year ended 31 December 2024**

Grace and Dignity NPC 2024

(Registration number: 1998/018381/08)

Financial Statements for the year ended 31 December 2024

General Information

Country of incorporation and domicile	South Africa
Nature of business and principal activities	Missionary, social and religious upliftment for non-profit
Directors	W.D Bantom S.M Zondi J. Rae
Auditors	Nolands Inc Chartered Accountants (SA) Registered Auditors
Preparer	The financial statements were compiled by: Lizelle Wessels CA(SA)

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Directors' Responsibilities and Approval

The directors are required by the Companies Act of South Africa, to maintain adequate accounting records and are responsible for the content and integrity of the financial statements and related financial information included in this report. It is their responsibility to ensure that the financial statements fairly present the state of affairs of the company 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 IFRS for SMEs Accounting Standard as issued by the International Accounting Standards Board. The external auditors are engaged to express an independent opinion on the financial statements.

The financial statements are prepared in accordance with the IFRS for SMEs Accounting Standard as issued by the International Accounting Standards Board and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The directors acknowledge that they are ultimately responsible for the system of internal financial control established by the company and place considerable importance on maintaining a strong control environment. To enable the directors to meet these responsibilities, the directors set 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 company and all employees are required to maintain the highest ethical standards in ensuring the company's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the company is on identifying, assessing, managing and monitoring all known forms of risk across the company. While operating risk cannot be fully eliminated, the company endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.


The directors 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 financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss.

The directors have reviewed the company's cash flow forecast for the year to 31 December 2025 and, in the light of this review and the current financial position, they are satisfied that the company 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 company's financial statements. The financial statements have been examined by the company's external auditors and their report is presented on page 5 - 6.

The financial statements set out on pages 7 to 14, which have been prepared on the going concern basis, were approved by the board of directors on 31 March 2025 and were signed on its behalf by:

Approval of financial statements



Director



Director



Director

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Directors' Report

The directors have pleasure in submitting their report on the financial statements of Grace and Dignity NPC 2024 for the year ended 31 December 2024.

1. Nature of business

Grace and Dignity (Non-Profit Company) was incorporated in South Africa with interests in the Non-profit industry. The company operates in South Africa.

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

2. Review of financial results and activities

The financial statements have been prepared in accordance with the IFRS for SMEs Accounting Standard as issued by the International Accounting Standards Board and the requirements of the Companies Act of South Africa. The accounting policies have been applied consistently compared to the prior year.

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

3. Directors

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

Directors

W.D Bantom

S.M Zondi

J. Rae

4. Events after the reporting period

The directors are not aware of any material matter or circumstance of a material nature arising since the end of the financial year.

5. Going concern

The 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 directors believe that the entity has adequate financial resources to continue in operation for the foreseeable future and accordingly the financial statements have been prepared on a going concern basis. The directors have satisfied themselves that the entity is in a sound financial position and that it has access to sufficient borrowing facilities to meet its foreseeable cash requirements. The directors are not aware of any new material changes that may adversely impact the entity. The directors 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 entity.

Independent Auditor's Report

To the Shareholder of Grace and Dignity NPC 2024

Opinion

We have audited the financial statements of Grace and Dignity NPC 2024 (the company) set out on pages 7 to 14, which comprise the statement of financial position as at 31 December 2024, and the statement of comprehensive income; the statement of changes in equity, and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Grace and Dignity NPC 2024 as at 31 December 2024, and its financial performance and cash flows for the year then ended, in accordance with IFRS for SMEs Accounting Standard as issued by the International Accounting Standards Board and the requirements of the Companies Act of South Africa.

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 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 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 corresponding sections of the International Ethics Standards Board for Accountants' International 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 opinion.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the document titled "Grace and Dignity NPC 2024 financial statements for the year ended 31 December 2024", which includes the Directors' Report as required by the Companies Act of South Africa and the supplementary information as set out on page 15. The other information does not include the financial statements and our auditor's report thereon.

Our opinion on the 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 financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the 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 Directors for the Financial Statements

The directors are responsible for the preparation and fair presentation of the financial statements in accordance with the IFRS for SMEs Accounting Standard as issued by the International Accounting Standards Board and the requirements of the Companies Act of South Africa, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

EXECUTIVE CHAIRMAN: CLIVE NOLAND BCom (Hons) CA (SA) CHIEF EXECUTIVE OFFICER: ALLAN MUNDELL BCompt (Hons) CA (SA) DIRECTORS: PAUL ERASMUS BCompt (Hons) CA (SA), SHOVIR SINGH BCompt (Hons) CA (SA), CRAIG STANSFIELD BCom (Hons) CA (SA), FERDINAND CLOETE BCom (Hons) MCom (Tax) CA (SA), MARK SCHULZE BCompt (Hons) CA (SA), RAFAEL GOMES BCom (Hons) CA (SA) ASSOCIATE DIRECTORS: ANTHONY HOBSON BCom (Hons) CA (SA), BIANCA AGGETT BCom (Hons) CA (SA), JAINUDIEN HASHIM BCom (CTA) AGA (SA), LIZELLE WESSELS BCompt (Hons) CA (SA), TANESH RANCHOD BCom (Hons) CA (SA) CORPORATE LAW & TAX SPECIALISTS: PROF. WALTER GEACH BA LLB (CPT) MCom FCIS CA (SA), GRAEME SAGGERS MCom (UCT) CA (SA) MTP MERGERS & ACQUISITIONS DIRECTOR: DAVID MASTERTON BCompt (Hons) CA (SA) CFE MDP B-BBEE.

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Independent Auditor's Report

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 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 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 directors.
- Conclude on the appropriateness of the directors' 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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


Nolands Inc
Registered Auditors
Practice number: 900583e
Per: Allan Mundell CA(SA), RA
Director

31 March 2025
Cape Town

Grace and Dignity NPC 2024

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Financial Statements for the year ended 31 December 2024

Statement of Financial Position as at 31 December 2024

Figures in Rand	Note(s)	2024	2023
Assets			
Non-Current Assets			
Property, plant and equipment	2	847 606	107 567
Current Assets			
Trade and other receivables	3	10 348	3 890
Cash and cash equivalents	4	1 664 641	1 757 989
		1 674 989	1 761 879
Total Assets		2 522 595	1 869 446
Equity and Liabilities			
Equity			
Retained income		2 513 409	1 869 446
Liabilities			
Current Liabilities			
Trade and other payables	5	9 186	-
Total Equity and Liabilities		2 522 595	1 869 446

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Statement of Comprehensive Income

Figures in Rand	Note(s)	2024	2023
Revenue	6	3 652 747	2 619 397
Other income		-	32 450
Operating expenses		(3 101 656)	(3 231 361)
Operating profit / (loss)	7	551 091	(579 514)
Investment revenue	8	92 872	70 649
Profit (loss) for the year		643 963	(508 865)
Other comprehensive income		-	-
Total comprehensive income (loss) for the year		643 963	(508 865)

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Statement of Changes in Equity

Figures in Rand	Retained income	Total equity
Balance at 01 January 2023	2 378 311	2 378 311
Loss for the year	(508 865)	(508 865)
Other comprehensive income		
Total comprehensive loss for the year	(508 865)	(508 865)
Balance at 01 January 2024	1 869 446	1 869 446
Profit for the year	643 963	643 963
Other comprehensive income		
Total comprehensive income for the year	643 963	643 963
Balance at 31 December 2024	2 513 409	2 513 409

Note(s)

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Statement of Cash Flows

Figures in Rand	Note(s)	2024	2023
Cash flows from operating activities			
Cash generated from (used in) operations	9	661 071	(503 194)
Interest income		92 872	70 649
Net cash from operating activities		753 943	(432 545)
Cash flows from investing activities			
Purchase of property, plant and equipment	2	(847 291)	(9 740)
Sale of property, plant and equipment	2	-	50 301
Net cash from investing activities		(847 291)	40 561
Total cash movement for the year		(93 348)	(391 984)
Cash and cash equivalents at the beginning of the year		1 757 989	2 149 973
Total cash at end of the year	4	1 664 641	1 757 989

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Financial Statements for the year ended 31 December 2024

Accounting Policies

1. Basis of preparation and summary of significant accounting policies

The financial statements have been prepared on a going concern basis in accordance with the IFRS for SMEs Accounting Standard as issued by the International Accounting Standards Board, and the Companies Act of South Africa. The financial statements have been prepared on the historical cost basis, and incorporate the principal accounting policies set out below. They are presented in South African Rands.

These accounting policies are consistent with the previous period.

1.1 Property, plant and equipment

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

Property, plant and equipment is initially measured at cost.

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

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

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

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

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

Item	Depreciation method	Average useful life
Furniture and fixtures	Straight line	10
Motor vehicles	Straight line	5
Office equipment	Straight line	6
IT equipment	Straight line	6
Optical equipment	Straight line	6
Trailer	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.

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Accounting Policies

1.2 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 profit or loss) 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 loans, trade receivables and trade payables. They are subsequently measured at amortised cost using the effective interest 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 profit or loss.

1.3 Tax

Tax expenses

This entity is a registered NPC and an approved tax exempt institution.

1.4 Revenue

Revenue from donations is recognised when the receipt is issued and the money is banked.

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

1.5 Borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred.

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Notes to the Financial Statements

Figures in Rand

2024

2023

2. Property, plant and equipment

	2024			2023		
	Cost	Accumulated depreciation	Carrying value	Cost	Accumulated depreciation	Carrying value
Furniture and fixtures	142 684	(95 518)	47 166	119 535	(86 373)	33 162
Motor vehicles	1 116 651	(1 116 650)	1	1 116 651	(1 116 650)	1
Office equipment	109 620	(96 876)	12 744	97 279	(93 116)	4 163
IT equipment	172 238	(150 279)	21 959	158 502	(144 464)	14 038
Optical equipment	1 232 251	(466 516)	765 735	434 186	(377 984)	56 202
Trailer	69 032	(69 031)	1	69 032	(69 031)	1
Total	2 842 476	(1 994 870)	847 606	1 995 185	(1 887 618)	107 567

Reconciliation of property, plant and equipment - 2024

	Opening balance	Additions	Depreciation	Closing balance
Furniture and fixtures	33 162	23 148	(9 144)	47 166
Motor vehicles	1	-	-	1
Office equipment	4 163	12 341	(3 760)	12 744
IT equipment	14 038	13 737	(5 816)	21 959
Optical equipment	56 202	798 065	(88 532)	765 735
Trailer	1	-	-	1
	107 567	847 291	(107 252)	847 606

Reconciliation of property, plant and equipment - 2023

	Opening balance	Additions	Disposals	Depreciation	Closing balance
Furniture and fixtures	41 458	-	-	(8 296)	33 162
Motor vehicles	57 773	-	-	(57 772)	1
Office equipment	10 393	-	-	(6 230)	4 163
IT equipment	7 033	9 740	-	(2 735)	14 038
Optical equipment	103 573	-	(17 851)	(29 520)	56 202
Trailer	5 753	-	-	(5 752)	1
	225 983	9 740	(17 851)	(110 305)	107 567

3. Trade and other receivables

Deposits	5 950	-
Value-added taxation	4 398	3 890
	10 348	3 890

4. Cash and cash equivalents

Cash and cash equivalents consist of:

Cash on hand	2 792	9 884
Bank balances	1 661 849	1 748 105
	1 664 641	1 757 989

5. Trade and other payables

Community Centre building expenses	9 186	-
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Financial Statements for the year ended 31 December 2024

Notes to the Financial Statements

Figures in Rand	2024	2023
6. Revenue		
Donation received	3 652 747	2 321 399
Donations received internationally	-	297 998
	<u>3 652 747</u>	<u>2 619 397</u>
7. Operating expenses		
Operating expenses for the year is stated after accounting for the following:		
Operating lease charges		
Premises		
• Contractual amounts	48 319	33 016
Depreciation and amortisation	107 252	110 305
Employee costs	2 247 047	2 284 474
8. Investment revenue		
Interest revenue		
Bank	92 872	70 649
9. Cash generated from (used in) operations		
Net profit (loss) before taxation	643 963	(508 865)
Adjustments for:		
Depreciation, amortisation, impairments and reversals of impairments	107 252	110 305
Profit on sale of assets and liabilities	-	(32 450)
Investment income	(92 872)	(70 649)
Changes in working capital:		
(Increase) decrease in trade and other receivables	(6 458)	(1 535)
Increase (decrease) in trade and other payables	9 186	-
	<u>661 071</u>	<u>(503 194)</u>

10. Going concern

The 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 directors believe that the entity has adequate financial resources to continue in operation for the foreseeable future and accordingly the financial statements have been prepared on a going concern basis. The directors have satisfied themselves that the entity is in a sound financial position and that it has access to sufficient borrowing facilities to meet its foreseeable cash requirements. The directors are not aware of any new material changes that may adversely impact the entity. The directors 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 entity.

11. Events after the reporting period

The directors are not aware of any material matter or circumstance of a material nature arising since the end of the financial year.

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Financial Statements for the year ended 31 December 2024

Detailed Income Statement

Figures in Rand	Note(s)	2024	2023
Revenue			
Donations received		3 652 747	2 321 399
Donations received internationally		-	297 998
	6	3 652 747	2 619 397
Other income			
Gains on disposal of assets		-	32 450
Operating expenses			
Accounting fees		11 135	12 338
Bank charges		7 032	7 990
Chaplaincy		52 936	-
Cleaning		2 338	700
Computer expenses		20 225	3 198
Depreciation, amortisation and impairments		107 252	110 305
Donations		538	3 000
Employee costs		2 247 047	2 284 474
Fundraising and promotions		5 204	1 590
Gifts		2 302	-
Insurance		48 763	47 492
Lease rentals on operating lease		48 319	33 016
Medical expenses		195 372	98 413
Motor vehicle expenses		159 229	196 467
Other expenses		1 390	192 372
Patient food and provisions		71 981	42 566
Postage		1 598	-
Prescription Specs		-	65 549
Printing and stationery		7 769	34 802
Repairs and maintenance		5 504	7 831
Staff welfare		7 513	7 736
Telephone and fax		23 668	15 932
Travel - local		74 541	65 590
		3 101 656	3 231 361
Operating profit (loss)		551 091	(579 514)
Investment income	8	92 872	70 649
Profit (loss) for the year		643 963	(508 865)