



**WESTLAKE  
UNITED  
CHURCH  
TRUST**  
ANNUAL  
REPORT  
**2024**

TOGETHER, MAKING A  
**DIFFERENCE**

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## PLEASE GET IN TOUCH!

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Cape Town, 7945

[www.wuct.org.za](http://www.wuct.org.za)

Office hours: Mon - Fri: 8h00 - 16h00

\* Church of the Holy Spirit Kirstenhof, St Martin's Anglican Church Bergvliet, Tokai Methodist Church, Christ Church Constantia, Bergvliet Congregational Church, Trinity Presbyterian Church Meadowridge.

In 2001, 6 local churches\* united to form the Westlake United Church Trust (WUCT) to address the social challenges of the Westlake Village community.

Today, nearly 20 000 residents living in a combination of low-cost houses and informal structures, benefit from education, health, wellness, community work and a resource centre.

**Every person is served equally, irrespective of race, origin, status, or age.**





David Walsh

This past year has been one of our busiest - and most rewarding. It has been heartening to see the Centre alive with people of all ages and backgrounds: being supported, encouraged, equipped, and cared for. These daily moments of impact are only possible because of our dedicated management and staff, who give so much of themselves, often under tough conditions, and always with a smile. The real credit belongs to them. Their individual reports speak volumes.

We began the year with difficult financial adjustments, revising budgets in response to lower donation income. This involved streamlining operations and some staff changes - tough but necessary steps. I'm proud to say that, even under these constraints, we remained committed to the full availability of services for our community.

At the heart of our work is relevance - responding to real, present needs. The computer room, for example continues to offer a safe space for young people to do homework and access online resources. Our Health & Wellness programmes have expanded, particularly in supporting moms & babies and the elderly - two groups central to a thriving community.

Internally, we've strengthened our foundation. Our administrative and accounting systems have been simplified and upgraded, enabling more accurate and timely reporting. This not only improves transparency but also helps us operate more effectively.

Last year also saw the launch of our first video campaign to build awareness and extend our reach. It's been an effective way to tell our story and connect with supporters both locally and beyond.

But often, it's the small moments that remind us how far we've come: a child learning something new, a neighbour dropping in for the first time, a past Emmanuel Educare learner returning - as an adult - to give back. These everyday moments are our milestones. They keep us going.

To our donors, volunteers, and local businesses - thank you. Your generosity, whether through time, goods, funding or encouragement, makes a real and lasting difference. We're actively seeking new partnerships and creative ways to build long-term sustainability and self-reliance. If you'd like to be part of that, we would love to hear from you.

Finally, to our team, thank you for your unwavering commitment. Your work is the heartbeat of WUCT. I'm deeply grateful, and I look forward with optimism to what lies ahead.

David Walsh

**Chairman**

*Westlake United Church Trust (WUCT)*



# FROM THE **GENERAL MANAGER**



Pieter Greyling

## At the heart of every thriving village is a big, generous tree

offering shade in the heat, shelter in the storms, and a place to gather, connect and grow. I like to think of WUCT as that African tree in Westlake. And this past year, through all seasons, that tree stood tall and strong.

*Thanks to the ongoing generosity of our donors, volunteers, and partners, we kept our doors wide open in 2024. We're deeply grateful.*

## SOME OF THE YEAR'S HIGHLIGHTS:

- **28% of our income was self-generated** - a strong sign of resilience and growth.
- Our partnership with **The Leap Institute** saw over 90 local residents complete the **Digital Plus course** in our computer lab, building essential skills for the modern world.
- The **Safe Study Space** offered students a safe, quiet space to do homework and projects, whilst matriculants received free tutoring as exams loomed.
- The **Commando Hall** hosted everything from health days and funerals to community meetings.





- The **Advice Office** helped over **180 children** register for Grades 1 and 8.
- Our **Job Journey programme** placed **9 young people** into permanent jobs.
- **Emmanuel Educare** continues to flourish providing vital early education and generating sustainable income.
- The **Health & Wellness Centre** expanded its services: more **Mom & Baby classes**, a **Day Clinic** for the elderly, and our volunteer doctor now dispensing **essential medication**. Our nurse, as always, responds daily to life's urgent needs - fire, flood, and fight.

We were fortunate to host **local businesses** for **Mandela Day** and **World Food Day**, and rally support for **emergency food parcels** during the floods. **UCT Social Work students** brought added capacity and compassion, meeting the growing needs of the village.

Not everything was smooth sailing. The **Orphans and Vulnerable Children (OVC) Grant** from the Department of Social Development hasn't increased since 2018. For the programme to truly work, the funding needs to double. **Cash flow was strained** when the Department of Education clawed back a 2023 subsidy overpayment to Emmanuel Educare.

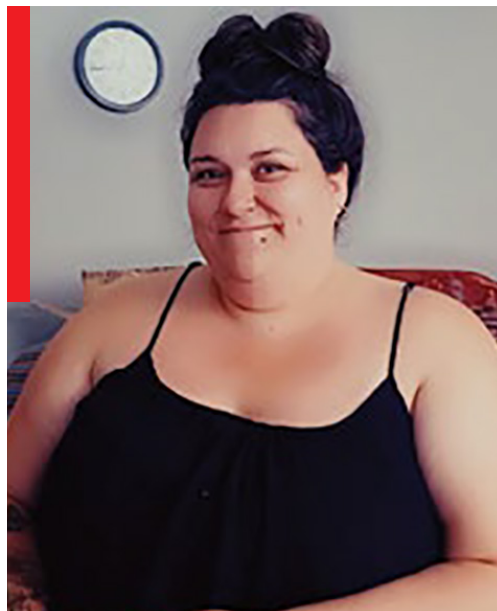
But even with the challenges, we've kept going. That's what a strong tree does - it weathers the storm and keeps giving.

At the time of writing, 2025 has already brought fresh growth with a **new computer room and 12 new laptops, plus a children's library** - but more of that in next year's report!

WUCT continues to be a place of hope and nourishment. A strong trunk, deep root system, and many branches - reaching out, lifting up, holding space for growth.

Thank you for standing with us.

Warm regards,  
**Pieter Greyling**  
*General Manager*



*Monique Smit*

## FROM THE EMMANUEL EDUCARE PRINCIPAL

At Emmanuel Educare we work hard to create a safe, nurturing space where children feel seen, heard, and loved. The aim is to build a school that reflects excellence in care and education.

In 2024, we started with 131 learners and grew to 167. Most (around 60%) are from Westlake Village, 32% live at Pollsmoor, and the rest travel from nearby communities. Eight languages are spoken, across many cultures, races, and faiths, all coming together under one roof. It's a reminder of the richness in diversity, and something we're proud of.

Each child gets three nutritious meals a day which adds up to over 9,400 meals each month!

A big thank you to our generous supporters and donors! Our classrooms got a vibrant makeover. We also received new laptops and projectors - a major boost for our teaching team.

### THE YEAR'S HIGHLIGHTS:

- The Learning Initiative provided daily support for our Pre-Grade R learners (Blocks for Growth) and Grade R learners (Step Up).
- Extra murals gave our children space to explore and express themselves - through sport (Impetus), art (Artsy Amy), and dance (Step-It-Up).
- We enjoyed outings to the Norval Foundation and the Giraffe House, and the Tokai Library visited regularly, reading to our learners
- A successful Family Market Day was held.
- The year wrapped up with our popular annual Nativity Play and Grade R Awards Ceremony.



*Emmanuel Educare staff*

Three learners were fully sponsored and 25 more received partial subsidies, helping families who needed support. And every child received a Santa Shoebox gift. We're so grateful to the kindness shown to our school community.

Of course, we face challenges. One ongoing issue is low parent involvement - many simply don't attend meetings or take part in their child's learning. My wish is to run workshops to support and encourage parents - to show them how to help their children with reading and writing, and how vital their involvement is.

We are grateful to the many parents who pay their school fees despite tough financial challenges. These fees enable us to have assistant teachers in each class room, kitchen staff and an administrator.

**We remain fully committed to every child.**





# FROM THE RESOURCE CENTRE

**The Resource Centre continues to be a busy and supportive space for the Westlake community, offering practical help, information and encouragement.**



## **ADVICE OFFICE**

The advice office helps up to 55 people a day. It's a place to get help with things like CV writing, school applications, photocopying, collecting medication, or contacting emergency services. It's also a donation drop-off point and handles bookings for the Commando Hall.

We aim to assist wherever we can, and no one is turned away. With the increase in food requests, we've welcomed a new volunteer, Sister Silpha, who sorts and distributes food donated by local retailers – ensuring it reaches those who need it most.

The Commando Hall continues to serve the community well for weddings, funerals, training days, community meetings, indoor soccer and netball, and WUCT's own gatherings.





## SEWING ROOM

The sewing room, run by Jenna, embarked on a number of projects in 2024. Pre-school tracksuits, fashion items for private clients, conference bags, and gifts. When beading orders come in, Jenna brings in local crafters to help - providing extra income opportunities. In the new year she will be setting up sewing classes and make sewing machines available for local woman to generate their own income.



## NEW LIBRARY

At the time of writing, we've launched our children's library, run by Bertha - a local librarian with a real love for books. Plans include welcoming groups from the seven nearby preschools for story time in different languages, early learning activities, and time to explore books in a fun and relaxed environment.



A portrait of Louette Maccullum, a woman with short brown hair, smiling. She is wearing a dark blue zip-up jacket. The background is a plain, light-colored wall. A red vertical bar is on the left side of the image.

Louette  
Maccullum

## FROM THE HEALTH & WELLNESS COORDINATOR

It's been a busy, exciting, sometimes overwhelming - but above all, deeply rewarding year. Efforts have focused on promoting well-being and connection, particularly among the **elderly, mothers, babies, and those facing social or health-related challenges**. It has been a privilege to walk alongside this community and witness its resilience and strength.

Despite their challenges, our elderly community are full of thanks and encouraging words for us. Many of them care for grandchildren or live alone, so our regular home visits for screenings, medication checks, and simply spending time, means a lot to these patients.

The **Elderly Clubs are a vibrant space for connection, friendship, and activity**. From exercise sessions to conversations about aging and health, these gatherings combat loneliness and promote vitality. Thanks to a CCT partnership, we've

distributed adult nappies, which has been well received.

Our Wellness Hub has enabled many residents to receive chronic medication locally - significantly reducing hospital trips. Meanwhile, Dr. Jenny has consistently seen 8-10 clients every Wednesday, **offering compassionate, unrushed care that the community deeply appreciates**.

Volunteer physiotherapists Kate and Francis have improved the quality of life for residents struggling with arthritis, post-surgery recovery, and mobility issues.

Four **community wellness days were hosted** with over 329 attendees, and 27 people stepping forward for HIV and TB testing. Outreach continued with food parcels, chronic disease management, and one-on-one support.

Fourteen mothers completed the **antenatal program**, with many sharing how the sessions helped them feel prepared and confident. New team member Jacqui has been instrumental in translating for Malawian and Zimbabwean mothers. Each mom received a Mother/Baby Starter Bucket from Thula Baba, and follow-up visits were made to check in on both moms and babies.

Our Mom and Baby Support Groups have welcomed 10-14 mothers per session, reaching 42 moms over the year. These warm, welcoming gatherings offer a space to connect, share experiences, and pick up practical parenting tips. Described as "a blessing" the sessions continue to provide real value. We've introduced "Love, Play, Read" techniques to strengthen parent-child bonds and





support early development. A recent cooking class for moms introducing solids showed just how simple and budget-friendly healthy baby food can be!

**Fifteen mothers and babies went on an outing to the Aquarium, creating special memories for all.**

Meanwhile, our partnerships with UCT students provided both face-to-face counselling and group-based projects.

**Looking ahead to 2025**, we're excited to expand our antenatal classes, create video resources for parenting topics, and introduce entrepreneurial skills training - like baking and beading - to empower mothers to generate income and build confidence.

While we celebrate these successes, challenges remain. Dog bites are on the rise, and the community continues to grapple with social issues such as gender-based violence and the growing impact of drugs and alcohol on youth - particularly young women.

**Through all of this, the heart of our work remains unchanged: showing up with care, compassion, and consistency for those who need it most. Thank you to everyone - staff, volunteers, and community members - who made 2024 so meaningful.**



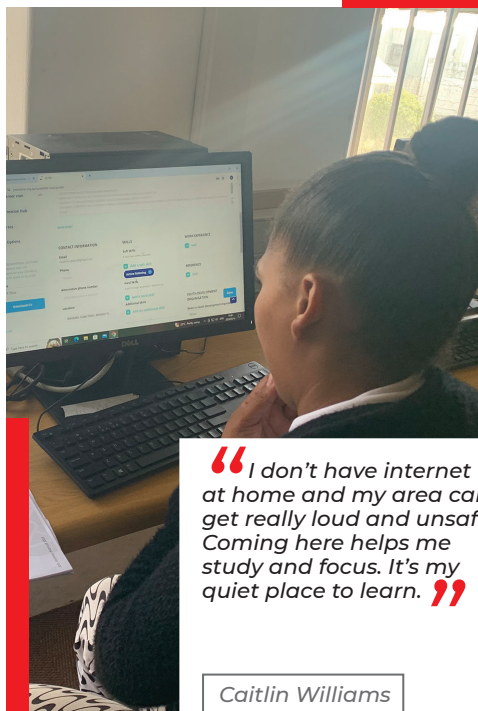
*“I never thought I'd get to kayak or visit an art gallery. Life Skills have taught me to try new things and believe in myself.”*

Dijonde Lee



*“Before I came to Job Journey, I hadn't been working. I was so shy and quiet, but George helped me build my own CV and taught me how to speak with confidence. Now I'm working as a facilitator.”*

Enrich



*“I don't have internet at home and my area can get really loud and unsafe. Coming here helps me study and focus. It's my quiet place to learn.”*

Caitlin Williams



*“Coming to Sister Louette I have learned about motherhood. The mommy and baby support group is nice. I meet other mothers and we talk and laugh. Kaylin visits me at home as well.”*

Edda Mwase





**LC 2024 ON-DECK INSTRUCTIONS**

SCAN THE QR CODE WITH YOUR SMARTPHONE CAMERA.  
OPEN THE LINK THAT APPEARS WHEN SCANNING THE QR CODE.  
FILL OUT THE FORM ON YOUR DEVICE TO PREPARE TO ATTEND THE CONFERENCE.  
SUBMIT YOUR FORM TO CONFIRM YOUR ATTENDANCE.

UNIVERSITY OF CAPE TOWN  
THE YASEKAPA • UNIVERSITEIT VAN KAAPSTAD

**Teaching & Learning Conference**

*“The annual camp was life changing for me. It gave me the opportunity to experience a place outside of Westlake. It changed my thought process. I will always be grateful.”*

Joe-Dean Roberts



*“I was part of the afternoon Child Care and Protection group with George. I really learned a lot in the Life Skills sessions. I feel more confident in the choices I'm making.”*

Agness Banda



**SERVICES OFFERED**

- Flu Shots
- Family Planning
- Vitamin B injections (B12/COBOL)
- Wound Care
- Blood Pressure monitoring
- Blood Glucose monitoring
- Cholesterol monitoring
- Postnatal Blood Test
- Diabetes Management
- Asthma Management
- Allergies
- HIV Testing
- STI Testing
- Skin Care
- Dental Care
- Nutrition Assessment and Advice

SCAN HERE TO MAKE A BOOKING

*“Today, I work at Reddam Pharmacy and tutor Grade 1-7 children part-time at WUCT. I am proud and humbled that the community that shaped me, now lets me give back.”*

Vanessa



**GENESIS ALL BLACK**

*“Thanks to WUCT I can use this gym. It's inexpensive and convenient. I walk down here 5 days a week to keep my body fit.”*

Faith Rammitile





**As the Community Worker at WUCT, my role is two-fold. I spend time listening to residents, hearing their concerns, hopes, and needs, and sharing these insights with our GM. I also head up our Child Care and Protection Department, supporting children at risk, including orphans and those affected by abuse or neglect.**

*Over the past year, my work in Westlake has deepened. This isn't just a job - it's a calling. I feel genuinely honoured to serve this community, and I carry that responsibility with care and purpose.*

There were many standout moments this year. One of them has been the growth of our **Safe Study Space**. What started as a quiet place to do homework has become so much more - a space of focus, discipline, encouragement, and hope. I see the change it's making in our youth every single day.

We also offered **free help for parents navigating online school applications**, which can be overwhelming for many. Helping them secure school placements on time felt like a small act with a big impact.

Our **Job Readiness Programme** graduated 26 young people. Watching them move into jobs, even volunteering with us, has been a proud reminder of the potential in our youth when they're given a chance.

Through our partnership with **Baobab Learning**, we've continued **weekly tutoring sessions** for learners

needing extra academic help. Our two tutors have been consistent, committed, and kind - it's been a privilege to support them.

Our **Grief and Loss Support Programme** has provided safe space for children processing the death of loved ones. The healing I've witnessed in those sessions has been deeply moving.

In our **Life Skills Programme**, we've had some joyful experiences - from creative workshops to eye-opening visits like our trip to the **Norval Art Gallery**. These moments help our kids dream bigger and discover new interests.

One of the biggest highlights was our **Annual December Camp** at Rocklands Centre in Simonstown. Due to generous donor contributions we were able to take 120 children on a three-day adventure - swimming, archery, drumming, exploring nature. It was a time of laughter, connection, and unforgettable memories for both the kids and the leaders.

**And then there are the small but special moments - like giving community tours to guests from all over the world. Walking them through the streets of Westlake, sharing our story - it always reminds me how far we've come. And it takes me back to my own childhood here, playing in these very streets. Looking back, I feel proud - not just of the programmes we've run, but of the hope we've nurtured. Westlake is a place full of potential. I'm here for the long haul - to serve, uplift, and walk alongside this community as it grows. And I can't wait to see what we do next.**







# THANK YOU!!

## A

ALEXA KOHLOFFEL  
ANDREA BLAAUW  
ANDREW PRESTON  
ANGELA WAIN  
ANNA M WITCOMBE  
ANTON & CARYL  
HOCHLEUTNER  
ARTHUR G CLARKE

## B

BERGVLIET  
CONGREGATIONAL  
BERTIE & WENDY KERR

## C

CAROLYNNE FRANKLIN  
CHRIS & JANE HEIBERG  
CHRIST CHURCH CONSTANTIA  
CHURCH OF THE HOLY SPIRIT  
CIRTECH ELECTRONICS  
COLIN & CAROLINE TEBBUTT

## D

DATADRIIVE2030  
DAVID & BELINDA WALSH  
DECLAN KELLY  
DI FORRESTER  
DIANE MERTENS  
DIKETSO DAYCARE  
DJ PORTER  
DMQ TRADING  
DU PLESSIS  
DUNCAN AND JUDITH  
WORDSWORTH FOUNDATION

## E

ELMA MASANA WA AFRIKA  
EASY LIFE KITCHENS

## F

FOOD FORWARD  
FOOD LOVER'S MARKET  
FREDERICK  
WARTENWEILER TRUST  
FRITH & ROSS HOLING

## G

GAVIN & ANGELA BEEVERS  
GORDON SLATER  
GRAHAM BECK  
ENTERPRISES  
GUY HARRIS

## H

HAROLD STEMMET  
HELGA BLAKE CHARITY  
HEXAGON 35 ZA  
HIBURY MHLABA  
HOLBORN MANAGEMENT  
SERVICES

## I

ICDL SOUTH AFRICA  
IRONTREE INTERNET  
SERVICES  
ITALTILE

## J

JANET GILLESPIE  
JAY COWEN  
JENNIFER CAMPBELL  
JENNIFER FODO  
JOAN BEVAN  
JOE-DEAN ROBERTS  
JOHN BURKE  
JUDY LAMBRECHT

## K

KARIN STEVEN  
KATHRYN WHITE  
KAY PRESTON  
KIM & PETER SPROUL  
KNITWITS KNITTING GROUP

## L

LES & PATSY THOMSON  
LEWIS STORES  
LINDSAY MILES  
LUCY FORD  
LYNN ARENDSE  
LYNN LILLIE  
LEAP INSTITUTE

## M

MARGARET PARKER  
MARIE FERRANDI  
MARJORIE LINDSEY  
MARK WINTERS  
MAUREEN JONES  
MEA LASHBROOKE  
MICHAEL TALBOT  
MY SCHOOL

## N

NOAKES FAMILY CHARITABLE  
TRUST  
NUSSBAUM FOUNDATION

## P

PAM ROBBES  
PARTNERS FOR PAP  
PATTY COLBORNE  
PETER TRENGOVE-JONES  
PETERBRIDGE COLLEGE  
PJC AND PARTNERS (PTY) LTD  
PNP STEENBERG

## R

RB HAGART TRUST  
REMAX EVENTS  
REVPRINT TOKAI  
RICHARD & CAROL WEMYSS  
ROBYN MEYER  
ROTARY CONSTANTIA  
ROTARY KIRSTENBOSCH

## S

SAFE WORKING PRACTICE  
SHELLEY HINDMARCH  
SILVERTREE HOME OWNERS  
ASSOCIATION  
ST. MARTIN'S CHURCH  
BERGVLIET  
STEENBERG GOLF ESTATE  
STEVE & MAUREEN GITTINS  
SUZAN STEHLIK CHARITABLE  
TRUST  
SIP AND PAINT

## T

TANJA MEYBURGH  
THE SOWER'S TRUST  
TOKAI METHODIST CHURCH  
TREVOR & BARBARA DEAN  
TRINITY PRESBYTERIAN  
CHURCH

## W

WESTLAKE COMMUNITY  
CHURCH  
WOOLWORTHS STEENBERG

**This work is  
made possible  
because of YOU,  
our generous  
donors.**

# Westlake United Church Trust

(Registration Number IT409/2002)

Annual Financial Statements for the year ended 31 December 2024



## General Information

Country of Incorporation and Domicile	South Africa
Registration Number	IT409/2002
Nature of Business and Principal Activities	The Trust is a non-profit organisation, which is dedicated to helping the people of Westlake by providing community development programmes, health & wellness, and support for orphans and vulnerable children.
Trustees	David Walsh (Chairman) Ann Albrecht Chris Heiberg Diana Forrester Freeman Ndlovu Fundisile Mbesi Harold Stemmet
Registered Office	Westlake Community Office Cnr Egret Close & Westlake Drive Westlake 7945
Bankers	First National Bank
Tax Number	0014437156
Value Added Tax Number	4360219978
PAYE Registration number	7290755919
PBO Number	18/11/13/100
NPO Number	030-186-NPO
Level of Assurance	These annual financial statements have been audited in compliance with the applicable requirements of the Trust Property Control Act 57 of 1988 and the trust's Deed of Trust.
Independent Auditor	Advantage Accountants Inc. 33 Brommaert Avenue Constantia 7806

# Westlake United Church Trust

(Registration Number IT409/2002)

Annual Financial Statements for the year ended 31 December 2024

## 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. These annual financial statements have been prepared in accordance with the IFRS for SMEs<sup>®</sup> Accounting Standard as issued by the International Accounting Standards Board (IASB<sup>®</sup>) and it is their responsibility to ensure that the annual financial statements satisfy the financial reporting standards with regards to form and content and present fairly the statement of financial position, results of operations and business of the trust, and explain the transactions and financial position of the business of the trust at the end of the financial year. The annual financial statements are based upon appropriate accounting policies consistently applied throughout the trust and supported by reasonable and prudent judgements and estimates.


The trustees acknowledge that they are ultimately responsible for the system of internal financial control established by the trust and place considerable importance on maintaining a strong control environment. To enable the trustees to meet these responsibilities, the trustees 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 trust and all employees are required to maintain the highest ethical standards in ensuring the trust's business is conducted in a manner that in all reasonable circumstances is above reproach.

The focus of risk management in the trust is on identifying, assessing, managing and monitoring all known forms of risk across the trust. While operating risk cannot be fully eliminated, the trust endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

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 going-concern basis has been adopted in preparing the financial statements. Based on forecasts and available cash resources the trustees have no reason to believe that the trust will not be a going concern in the foreseeable future. The annual financial statements support the viability of the trust.

The financial statements have been audited by the independent auditing firm, Advantage Accountants Inc., who have been given unrestricted access to all financial records and related data, including minutes of all meetings of the beneficiary, the trustees and committees of the trustees. The trustees believe that all representations made to the independent auditor during the audit were valid and appropriate. The external auditor's unqualified audit report is presented on pages 4 to 5.

The financial statements set out on pages 7 to 15, and the supplementary information set out on pages 16 to 17 which have been prepared on the going concern basis, were approved by the trustees and were signed on 27 June 2025 on their behalf by:



Trustee



Trustee



# Westlake United Church Trust

(Registration Number IT409/2002)

Financial Statements for the year ended 31 December 2024



## Statement of Financial Position

Figures in R

	Notes	2024	2023
<b>Assets</b>			
<b>Non-current assets</b>			
Property, plant and equipment	2	6,313,787	6,356,103
<b>Current assets</b>			
Trade and other receivables	3	60,407	68,391
Cash and cash equivalents	4	1,873,482	1,393,122
<b>Total current assets</b>		<b>1,933,889</b>	<b>1,461,513</b>
<b>Total assets</b>		<b>8,247,676</b>	<b>7,817,616</b>
<b>Trust funds and liabilities</b>			
<b>Trust funds</b>			
Accumulated surplus		572,753	715,816
Other non-distributable reserves		4,845,142	4,845,142
<b>Total trust funds</b>		<b>5,417,895</b>	<b>5,560,958</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
Special funds	5	693,815	820,801
Nashua - Solar equipment financing	6	293,465	356,652
<b>Total non-current liabilities</b>		<b>987,280</b>	<b>1,177,453</b>
<b>Current liabilities</b>			
Trade and other payables	7	557,093	554,205
Deferred income	8	1,285,408	525,000
<b>Total current liabilities</b>		<b>1,842,501</b>	<b>1,079,205</b>
<b>Total liabilities</b>		<b>2,829,781</b>	<b>2,256,658</b>
<b>Total trust funds and liabilities</b>		<b>8,247,676</b>	<b>7,817,616</b>

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## Independent Auditor's Report

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### To the Trustees of Westlake United Church Trust

#### Opinion

We have audited the financial statements of Westlake United Church Trust set out on pages 7 to 15, which comprise the statement of financial position as at 31 December 2024, and the statement of comprehensive income, the statement of changes in trust funds 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 Westlake United Church Trust as at 31 December 2024, and its financial performance and cash flows for the year then ended in accordance with the IFRS for SMEs Accounting Standard as issued by the International Accounting Standards Board.

#### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). 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 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 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.

#### Responsibilities of the Trustees for the Financial Statements

The trustees 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 for such internal control as the trustees 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 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 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 ISAs 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 ISAs, 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 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 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 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 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.

**Advantage Accountants Inc.**

**27 June 2025**



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**Per: RA Letcher**  
**Director / Partner**

**33 Bromaert Avenue**  
**Alphen**  
**Constantia**  
**7806**



## Emmanuel Educare Pre-school

(Registration Number 930046186)

Annual Financial Statements for the year ended 31 December 2024



### General Information

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Country of Incorporation and Domicile	South Africa
PBO Number	930046186
Governing Body	Jonas Shivambu (Chairperson) Akha Deppa-Bosiki Fundisile Mbesi Gabriella le Grange (Secretary) Monique Smit (Principal) Pieter Greyling Pirilani Banda Siseko Jokazi (Treasurer)
Registered Office	Cnr Egret Close & Westlake Drive Westlake 7945
Postal Address	P O Box 30113 Tokai 7966
Bankers	First National Bank Ltd
Level of Assurance	These financial statements have been audited in compliance with the applicable requirements of the South African Schools Act 84 of 1996.
Auditors	Advantage Accountants Inc

# Emmanuel Educare Pre-school

(Registration Number 930046186)

Annual Financial Statements for the year ended 31 December 2024

## Governing Body's Responsibilities and Approval

The governing body are required by the South African Schools Act 84 of 1996 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. These annual financial statements have been prepared in accordance with the IFRS for SMEs® Accounting Standard as issued by the International Accounting Standards Board (IASB®) and it is their responsibility to ensure that the annual financial statements satisfy the financial reporting standards with regards to form and content and present fairly the statement of financial position, results of operations and business of the school, and explain the transactions and financial position of the business of the school at the end of the financial year. The annual financial statements are based upon appropriate accounting policies consistently applied throughout the school and supported by reasonable and prudent judgements and estimates.


The governing body acknowledge that they are ultimately responsible for the system of internal financial control established by the school and place considerable importance on maintaining a strong control environment. To enable the governing body to meet these responsibilities, the governing body 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 school and all employees are required to maintain the highest ethical standards in ensuring the school business is conducted in a manner that in all reasonable circumstances is above reproach.

The focus of risk management in the school is on identifying, assessing, managing and monitoring all known forms of risk across the school. While operating risk cannot be fully eliminated, the school endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The governing body 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 going-concern basis has been adopted in preparing the financial statements. Based on forecasts and available cash resources the governing body have no reason to believe that the school will not be a going concern in the foreseeable future. The annual financial statements support the viability of the school.

The annual financial statements have been audited by the independent auditing firm, Advantage Accountants Inc, who have been given unrestricted access to all financial records and related data, including minutes of all meetings of the governing body, the governing body and committees of the governing body. The governing body believe that all representations made to the independent auditor during the audit were valid and appropriate. The external auditor's unqualified audit report is presented on pages 4 to 5.

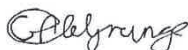
The annual financial statements set out on pages 6 to 12, and the supplementary information set out on page 13 which have been prepared on the going concern basis, were approved by the governing body and were signed on 27 June 2025 on their behalf by:



Chairperson



Treasurer



# Emmanuel Educare Pre-school

(Registration Number 930046186)

Annual Financial Statements for the year ended 31 December 2024



## Statement of Financial Position

Figures in R

	Notes	2024	2023
<b>Assets</b>			
<b>Non-current assets</b>			
Property, plant and equipment	2	14,801	18,682
<b>Current assets</b>			
Trade and other receivables	3	349,069	404,558
Cash and cash equivalents	4	14,035	12,265
<b>Total current assets</b>		<b>363,104</b>	<b>416,823</b>
<b>Total assets</b>		<b>377,905</b>	<b>435,505</b>
<b>Equity and liabilities</b>			
<b>Equity</b>			
Accumulated surplus		150,862	223,957
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	5	199,637	177,648
Special Funds	6	27,406	33,900
<b>Total current liabilities</b>		<b>227,043</b>	<b>211,548</b>
<b>Total equity and liabilities</b>		<b>377,905</b>	<b>435,505</b>



## Independent Auditor's Report

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### To the Governing Body of Emmanuel Educare Pre-school

#### Opinion

We have audited the annual financial statements of Emmanuel Educare Pre-school set out on pages 6 to 12, 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 annual financial statements, including a summary of significant accounting policies.

In our opinion, the annual financial statements present fairly, in all material respects, the financial position of Emmanuel Educare Pre-school as at 31 December 2024, and its financial performance and cash flows for the year then ended in accordance with the IFRS for SMEs Accounting Standard as issued by the International Accounting Standards Board and the requirements of the South African Schools Act 84 of 1996.

#### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). 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 school 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.

#### Responsibilities of the Governing Body for the Annual Financial Statements

The governing body are responsible for the preparation and fair presentation of the annual financial statements in accordance with the IFRS for SMEs Accounting Standard as issued by the International Accounting Standards Board and the requirements of the South African Schools Act 84 of 1996, and for such internal control as the governing body 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 governing body are responsible for assessing the school 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 governing body either intend to liquidate the school 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 ISAs 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.

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- 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 school internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the governing body.
- Conclude on the appropriateness of the governing body's 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 school 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 school 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 governing body 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.

Advantage Accountants Inc

27 June 2025



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Per: RA Letcher  
Director / Partner  
Registered Auditor

33 Brommaert Avenue  
Alphen  
Constantia  
7806

# WAYS TO SUPPORT US

**WESTLAKE  
UNITED  
CHURCH  
TRUST**

## VOLUNTEER YOUR TIME:

Read to children, sort donated goods, offer maintenance skills.

## DONATE GOODS:

Donate good quality 2nd hand clothes or furniture.

Please contact **Pieter on 021 702 1697** to volunteer or donate goods

## MAKE US YOUR MY SCHOOL BENEFICIARY

If you have a MySchool card a percentage of your spend is donated to the beneficiary of your choice. Please consider making us your beneficiary. To change your beneficiary, follow these steps:

- Log in <https://www.myschool.co.za/portal/login>
- Click on Beneficiaries tab, then type 'Westlake' in the search bar.
- Emmanuel Educare Westlake will appear. Click on Support

**If you don't yet have a card, please think of getting one.**

It's completely free.

- Simply log in and click **JOIN**

## MAKE A FINANCIAL CONTRIBUTION

Once-off or monthly donations can be made via the website [www.wuct.org.za](http://www.wuct.org.za) and click on **DONATE**

**Alternatively, pay via EFT**

### BANK DETAILS:

Westlake United Church Trust

First National Bank

Account Number:

**6201 9764 184**

Branch Code:

**250655**

Use your name as reference

**SWIFT: FIRNZAJJ**

OR



Snap here to pay



**SnapScan**