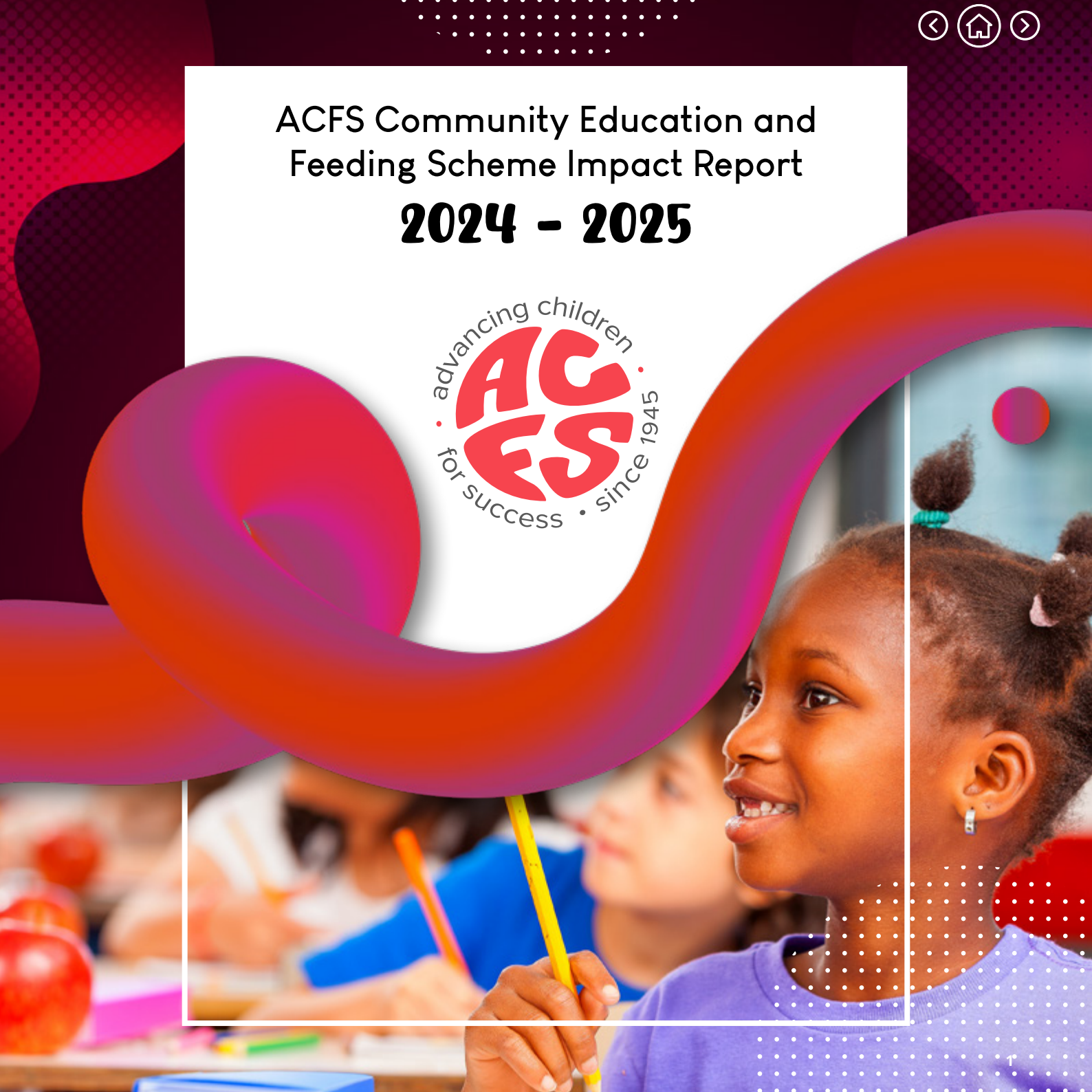


ACFS Community Education and
Feeding Scheme Impact Report
2024 - 2025



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Chairperson Message

Board Chair's Review - 2024-2025



**Ruwayda
Redfearn**
Chairperson

It is my privilege and pleasure to present the Annual Impact Report of the ACFS Community Education and Feeding Scheme (ACFS) for the period 1 April 2024 to 31 March 2025. On behalf of the ACFS Board and staff, I extend heartfelt gratitude to our donors, partners, and friends for your unwavering support, which enables us to continue transforming the lives of children, youth, and families across Gauteng, Free State, and Limpopo.

During the year under review, we reached a total of 23 807 children, through our integrated nutrition, education, and community development programmes. In addition, 1 112 young people aged 18–35 were capacitated with artisanal skills in baking, brick making, food gardening, and processing, with many attending week-long business training to support the development of small-scale enterprises. In the context of persistent skills shortages and high unemployment rates, these initiatives equip young people to participate meaningfully in their local economies.

Our holistic approach continues to address the multidimensional challenges faced by children and communities affected by poverty. Alongside the provision of nutritious meals, our programmes now include early learning and stimulation for children under six, homework and computer skills support, food security initiatives, and sustainable livelihoods interventions. Special attention has been given to teenage girls at risk of school dropout, ensuring they receive mentorship, guidance, and empowerment to pursue their education and life goals.

As we reflect on our journey, it is remarkable to see how far we have come. Just a few years ago, our focus was primarily on providing a daily meal to children in Gauteng. Today, we celebrate our expanded footprint, reaching underserved communities across three provinces, and delivering programmes that holistically address the interconnected needs of children and families.

The achievements highlighted in this report would not have been possible without the dedication of our staff, executive leadership, Board of Governors, and the unwavering support of our donors and partners. Together, we have created child-friendly spaces that nurture learning, growth, and resilience, ensuring sustainable futures for the communities we serve.

Looking ahead, our five-year strategic plan aims to increase our reach to 30,000 children by 2026, deepen our programme impact, and continue building thriving communities where every child can reach their full potential. While the economic and social challenges remain significant, our optimism is unwavering, and our commitment to driving meaningful change is stronger than ever.

Finally, I would like to thank our Board members for their invaluable guidance and dedication, and our Executive Director and her team for their tireless work, professionalism, and innovation. May we continue to work together with strength, passion, and resolve, knowing that the work we do transforms lives and strengthens communities, one child at a time.

ACFS Strategic Results and Resources Framework

ACFS works across four systemic and interconnect areas of child development, namely Health & Nutrition, Learning & Development, Food Security and Sustainable livelihoods through inclusive youth-led economic empowerment.



Health & Nutrition

Through our health and nutrition pillar, ACFS is changing the trajectory of children's early development and ensuring they are set up on a path of good health and nutrition that aids in their overall social and educational achievements.



Learning and Development

Through our learning and development pillar ACFS supports the cognitive and age-appropriate development needs of children. We target the early years through to matric on a continuum of care.



Food Security

Through our sustainable food gardens, we mitigate against household-level hunger and malnutrition by skilling the community in food production. The creation of sustainable, thriving food food-secure communities remains an urgent priority.



Sustainable Livelihoods

Driven under our Social enterprise development strategy, our aim is to transform local township economies so that they include youth participation along the local economic ecosystem. In this way, ACFS aims to create thriving and sustainable communities by co-creating interventions that enhance inclusion, employability as well as opportunities for youth in the local labour and enterprise market.

UNDP Sustainability Development Goals

All of the work that ACFS carries out is underpinned to 4 strategic pillars aligned to the UNDP Goals and specifically, the following:



Executive Director's Review

2024-2025



**Bertha
Magoge**
ACFS Director

The year 2024–2025 has been a remarkable period of growth, learning, and meaningful impact for ACFS Community Education. Our commitment to serving South Africa’s children, especially those from marginalised and under-resourced communities, has continued to drive innovative and responsive programme delivery across Gauteng, Free State, and Limpopo.

Despite ongoing economic challenges and persistent high levels of youth unemployment, we have seen an extraordinary year of achievement and real impact.

**This year, our programmes
reached over
23 000 children**

through initiatives that span early childhood development, nutrition, youth empowerment, and support for teenage girls, ensuring that no child is left behind. Each milestone we reached reflects our unwavering commitment to creating thriving communities where every child has the opportunity to flourish.

At ACFS, we recognize that our people are our greatest asset. In 2024–2025, we continued to invest in the growth, well-being, and professional development of our team. By fostering a culture of collaboration, agility, and inclusion, we empowered our staff to bring their full passion and creativity to their work every day. This focus on our people has allowed us to deliver programmes that are responsive, innovative, and sustainable.

Our renewed strategy, **“Building Thriving Communities for Every Child,”** continues to guide our work, placing particular emphasis on addressing the multidimensional poverty that affects the children we serve. Over the past year, we have intensified our efforts in critical areas:



Nutrition and Early Childhood Development

Expanded outreach ensured that young children (0–6 years) received vital nutrition and early stimulation, safeguarding their developmental potential and reducing the risk of stunting. Parents and caregivers were supported with training to enhance their role in their children’s growth and learning.



Youth Economic and Enterprise Development

Through skills development and entrepreneurial training, we enabled young people aged 18–35 to participate meaningfully in the local economy, helping to bridge the opportunity gap created by high unemployment and limited access to higher education.



Support for Teenage Girls

Our interventions addressed school dropout, early pregnancy, and societal pressures, providing guidance, mentorship, and empowerment to ensure that teenage girls continue their education and realize their potential.



Boys Den Initiative

During the reporting period, the Boys Den programme continued to provide structured mentorship and life skills training to young boys within our communities. The programme focuses on equipping participants with essential knowledge and tools to make informed decisions and avoid common social challenges such as teenage pregnancy, substance abuse, and involvement in criminal activities. Through these targeted interventions, ACFS remains committed to promoting personal growth, positive behaviour change, and leadership development among young men. The initiative plays a vital role in nurturing a generation of empowered and resilient youth who are better prepared to contribute meaningfully to the upliftment of their communities.

Unemployment continues to affect many of the communities we serve. In response, we have deepened our interventions, ensuring our services are flexible, responsive, and impactful. Our integrated approach addresses both immediate needs and long-term development, creating lasting change for children and families.

None of these achievements would have been possible without the generosity, trust, and partnership of our donors, supporters, and friends. Your commitment allows us to create nurturing, child-friendly environments where children can grow, learn, and thrive.

I extend my heartfelt gratitude to the **Board of Governors** for their guidance and unwavering support, to our **dedicated team of staff** for their relentless commitment, and to all **our donors and partners** who continue to stand with us in service of South Africa's children. Together, we are building stronger, more resilient communities and creating meaningful impact for generations to come.

As we look ahead, we remain focused on delivering on our strategic vision and preparing for the next milestone: reaching **250,000 children by 2045** as ACFS celebrates its 100th anniversary. The journey is challenging, yet inspiring, and I feel profoundly privileged to lead this exceptional organisation in partnership with such an extraordinary community of people.



A Year of Impact

Introducing the Boys Den Pilot Initiative

In this financial year, ACFS proudly launched the **Boys Den pilot initiative**, supported by the **Izingane Happy Foundation** and the **Contribute Foundation**. This **new program spans three provinces** and is designed to empower young boys from disadvantaged backgrounds by equipping them with **vital social, emotional, and life skills** in a society that often overlooks their unique experiences.

Through structured and engaging sessions, boys aged **9 to 14** are learning to **collaborate, communicate effectively, and resolve conflicts constructively**, enhancing their **emotional intelligence and empathy** as they interact with peers from diverse backgrounds. Recognizing the importance of **mentorship during this critical developmental stage**, the program also addresses urgent social challenges, including **rising teenage pregnancy and gender-based violence**, while offering support to the boys' families and broader communities.

The Boys Den initiative aims to **reduce risks associated with harmful behaviours**, such as running away, engaging in risky activities, or resorting to crime and self-harm. By creating a safe and supportive space for boys to develop resilience and positive coping strategies, the program contributes to **strengthening families, fostering healthy communities, and building brighter futures** for young boys across the regions we serve.





ACFS Strategic Programmes

Health and Nutrition

ACFS Daily Feeding

ACFS has made a significant impact by providing daily nutritious meals to over 23 807 children attending our centres, many of whom come from economically disadvantaged and vulnerable households. For a large number of these children, this meal represents their only source of daily nutrition. Recognizing the critical role of health and nutrition in child growth and

development, ACFS prioritizes comprehensive early health assessments, ongoing monitoring, and the provision of adequate nutrition. These interventions aim to address health deficits and establish a strong foundation for the well-being and future development of the children we serve.

Childhood Development (ECD) – Nutrition Breakfast Porridge Support (0–6 years)

Through the generous support of the Do More Foundation, one of our key partners in the Nutrition Programme, ACFS continued to provide nutritious breakfast porridge to 7,600 children from 138 ECD centres during this quarter. These centres are located mainly in Randfontein, Mohlakeng, Kagiso, Finsbury, Toekomsrus, Simunye, Zenzele, and Bekkersdal, with additional support extended to Tembisa Township, Sasolburg, and Boksburg.

Through the support of Do More Foundation, as our partners in Nutrition component for Early Child development (ECDs), we continued with feeding support for our children. We have received reports from different ECDs centres that some of the children have shown improvement in their academic performance since they started eating the DMF instant porridge in the different ECDs that we are supporting. We continue to support communities that include Windmill Park, Wattville, Benoni, Vosloorous, Thokoza, Katlehong, and Ramaphosa Informal Settlements.

This intervention has been warmly welcomed by children, ECD practitioners, and parents, as it not only improves children's health but also enhances teaching and learning by diversifying the daily meals offered in ECDs. Feedback from centres indicates that many children have shown noticeable improvements in academic performance since the introduction of the fortified DMF Instant Porridge.

The remarkable impact of the Instant Porridge Nutritional Support is evident in several ways:

- **Improved attention spans**
ECD practitioners and principals have reported that children are more alert and better able to concentrate during learning activities.
- **Cost and time savings**
The instant porridge eliminates the need for long cooking processes, reducing electricity usage and preparation time for staff.
- **Reduced hunger and improved well-being**
For many centres that previously struggled with children experiencing temporary hunger, the porridge has filled a critical nutritional gap, ensuring children are able to focus and thrive throughout the day.

Facts & Figures

2 700 Meals served per day to children in our Centres	ACFS Current reach 23 807 children (0 – 18 years)	4 422 children reached through Community Outreach (0-6 years)
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Learning and Development

Our Learning and Development pillar is dedicated to supporting the cognitive and age-appropriate development of children. We provide a continuum of care, addressing the developmental needs of children from their early years through to matric. Through structured programmes and targeted interventions, we ensure that each child is equipped with the skills, knowledge, and confidence to thrive academically and personally.

ACFS - Computer Programme

Our computer program was designed to foster digital skills and increase technological familiarity among youth in our community. Operating now at Pimville, Meadowlands, Kagiso and Tsakane, the program focuses on providing a structured curriculum that covers a wide range of computer skills, including basic computer operation, internet navigation, coding and software applications.

The program has successfully registered and trained **522** children.

These participants are actively engaged in various computer initiatives. The demographic spread includes students from Grade 4 through Grade 12, showcasing the programs accessibility and appeal across different age groups.

This intervention includes homework support for the different grades attended by the children to ensure that the children understand the content before writing their homework.



Early Childhood Development (ECD)

Early Childhood Development (ECD) is a critical foundation for children's holistic growth, encompassing physical, cognitive, emotional, and social development from birth to five years. This stage not only prepares children for formal education but also equips them with essential life skills for their future.

ACFS currently supports **two Early Childhood Development Centres**, located in Zola and Alexandra, reaching a total of **120 children**. By prioritizing this formative period, ACFS contributes significantly to shaping the futures of these children, enhancing their health, learning abilities, and overall well-being.

Aligned with the government's 2030 vision, which emphasizes universal access to quality early childhood development, ACFS is committed to ensuring that all children—particularly the most vulnerable—receive a comprehensive range of services. These include:

- **Health and nutrition support to promote physical well-being.**
- **Educational stimulation to develop cognitive and learning abilities.**
- **Psychosocial support to nurture emotional and social growth.**
- **Early learning programs to foster readiness for formal schooling.**

Through these initiatives, ACFS continues to play a vital role in building a strong foundation for children's lifelong development and success.

Early Childhood Development (ECD)

Holistic growth for children aged 0–5 years, focusing on physical, cognitive, emotional, and social development. Prepares children for formal education and life skills

ACFS Reach



2 ECD Centres
Zola & Alexandra



120 children

Our Focus Areas



Health & Nutrition
Daily nutritious meals,
regular health checks



Education & Early Learning
Age-appropriate learning
stimulation



Psychosocial Support
Emotional and social
development programs



Life Skills
Activities fostering
independence and
confidence

Alignment with Government Vision 2030

- Commitment to universal access to quality early childhood development
- Priority given to vulnerable children

Impact

- Improved health and well-being
- Enhanced learning abilities
- Strong foundation for lifelong development





ACFS Toy Libraries

Objective

The goal of the ACFS Toy Library is to establish a secure, engaging, and educational environment where children can learn through play. Our program is designed to foster holistic development, ensuring that each child has the opportunity to reach their full potential.

Program Overview

At our Toy Library, children are provided with a structured yet stimulating environment that encourages exploration, creativity, and learning. Through the use of specialized toys tailored to different developmental stages, children engage in activities that promote cognitive, social, and emotional growth. This initiative particularly supports children from low-income backgrounds, providing them with the tools and experiences necessary to achieve key developmental milestones.



ACFS Child Destination Centre

ACFS serves as a comprehensive child destination centre offering day care and early childhood education programs. Our structured activities are carefully designed to support children's overall growth while providing a safe and nurturing space. A standout feature of our centre is the Toy Library, which offers a wide variety of educational toys that complement our learning objectives and support children in becoming confident, curious, and capable learners.



Collaboration with ECD Centers

We actively collaborate with numerous Early Childhood Development (ECD) centers, allowing them to borrow toys aligned with their educational themes. These centers also visit our Toy Library for structured activities, giving children the opportunity to engage with diverse educational resources and learn through hands-on play experiences.

Impact

Through this initiative, ACFS provides both immediate learning opportunities and a long-term educational foundation, fostering holistic development and equipping children with essential skills for future success.

Impact story

“ Thembelihle Makhatha is a delightful four-year-old in Grade RR at our centre in Alexandra Township. She joined our early childhood development day care in 2024 when she was just three years old. At that time, her physical development was a bit behind; she could walk but struggled with longer distances and often resorted to crawling on stairs. After observing her progress, we arranged a one-on-one meeting with her mother, who mentioned that caring for younger siblings might be impacting Thembelihle's development.

During our visits to her home, we noticed the limited space and the lack of opportunities for play, as the children mostly watched television. However, through our gross motor activities and the open space we provide, Thembelihle has made remarkable strides and can now run, climb, and jump with confidence. Her mother is thrilled with her progress and has even encouraged her neighbours to enrol their children in our day-care.



Facts & Figures

2 421

children benefit from ACFS Toy Libraries

1 900

children get homework support daily

522

children have access to our computer labs



ACFS - ECDs Support – Consulting Programmes

Through the Do More Foundation, ACFS runs a Home Visiting Program in Randfontein and Boksburg to support children aged 0–6 who lack access to ECD services. This program enrolls children from informal settlements, ensuring they receive early learning opportunities comparable to those in formal centres. Research indicates that many parents face financial challenges, preventing them from sending their children to ECD centres.

The program also works closely with parents, promoting positive parenting through guidance on child development, learning through play, creating safe and stimulating home environments, and using everyday materials for educational purposes. Weekly visits by trained home visitors provide parents with emotional support, practical guidance, and learning materials that reinforce child development, strengthen parent-child bonding, and build parental confidence.

Toy Libraries

The Early Childhood Development (ECD) program in Randfontein and Boksburg supports over 58 ECD centres, offering a wide range of benefits to children, families, and communities. In Randfontein (Zenzele and Bekkersdal), we have established two hubs serving 56 ECD centres—each hub supporting 14 centres across two Hubs—while in Boksburg, we also established two hubs that serves over 20 ECD centres. Our program includes various trainings for ECD practitioners to enhance their knowledge of child development, ensuring that they take these learnings back to their centres. Additionally, we host Young Child Forum meetings to promote knowledge sharing, address challenges, and strengthen planning, coordination, and collaboration among ECD stakeholders. Each hub houses a toy library—two in Randfontein and one in Boksburg—that supports all 38 centres by allowing practitioners to borrow educational toys, giving children access to early learning and stimulation. Children also access the toy libraries through free play, which complements their learning by engaging them with different themes and supporting multiple areas of development, especially since many of their centres are under-resourced. These toy libraries also serve as training venues for programs such as Duplo trainings, ELPT, toy making, curriculum development, food garden initiatives, and Norms and Standards, further strengthening the quality of early childhood education across the communities we serve.

Impact story

“Johanna Gubu is a 30-year-old mother who resides in Zenzele informal settlement under Randfontein, she is a mother of three beautiful girls of ages, 12, 6, and 4 years old. Johanna is a single parent who is currently unemployed and living in a not favourable environment. She was enrolled in the home visiting program in February 2025 where two of her children were admitted into the programme. Throughout the months, she grew so much enthusiasm and passion for the programme as it taught her resilience and strengthened her relationship with her children.

Recently, Johanna experienced a gender-based violence incident whereby her partner physically abused her and the children before setting their shack on fire. However, the community managed to intervene and break them out although they lost everything in the fire. Through the home visiting programme, Johanna and her children has received significant support and intervention from ACFS and Do more foundation. Firstly, this was a traumatic incident for the family, we have provided psychosocial support for them to get counselling and further interventions. Secondly, we provided them with food parcels and clothes for the family as a whole. Lastly, frequent home visits have been conducted to them in their new residence whereby also the other parents from the programme have united to support and donate more resources that they need for their daily needs. This programme has not only brought the educational aspects into their family, but resilience, courage, strength and a sense of community into this family.



Food Security

ACFS works towards the eradication of extreme hunger, stunting and malnutrition and provide households with the skills and opportunities to self-sustain through our food garden and community feeding centres. In line with our strategy to build sustainable livelihoods, food security within the context of sustainable food systems, provides a platform for transformative economic development as part of our social enterprise initiatives.

We are delighted to report that we have trained 1 191 young people in food gardens, in Gauteng, Free State and Limpopo. The youth were trained in both food gardens theory and practical.

ACFS – Food Gardens Support – Consulting Programmes

Food Gardens - Sustainable Food Gardens

ACFS is pleased to report on the successful implementation of the Food Garden Enterprise Projects at Zenzele ECD and Onalerona ECD, which were established with the dual purpose of improving sustainable nutrition and generating supplementary income for the centres.

Through this initiative, ACFS has empowered 28 ECD centres by transferring essential skills in food production, enabling them to grow their own vegetables as part of income-generating activities. The income generated assists centres in addressing some of their most pressing challenges, while the gardens simultaneously strengthen their capacity to provide nutritious meals for children.

Both hubs have successfully established thriving food gardens, demonstrating the effectiveness of this initiative. Practitioners report that the greatest impact to date has been the augmentation of daily nutritional needs within the centres. This achievement was made possible through the valued support of the Do More Foundation.

In addition, the programme provided training in roof water harvesting techniques to both Zenzele and Onalerona ECDs. This training, aligned with climate-smart agriculture practices, included the installation and use of Jojo tank technologies to capture and store rainwater from rooftops. The stored water provides a reliable supply during dry months, ensuring continued vegetable production even in times of water scarcity.

These combined interventions not only contribute to sustainable food security but also build resilience in ECD centres, enabling them to operate more independently and effectively in serving their communities.



New Toy Library and Food Garden – Ramaphosa Hub

ACFS is very pleased to report that, with the generous support of the Do More Foundation, we have successfully established and completed a new Toy Library and Food Garden at one of our newly selected ECD Hubs in Ramaphosa Informal Settlement.

This development will directly benefit more than 10 ECD centres identified in the area, providing children with access to a stimulating learning environment while also strengthening food security and nutrition through the food garden initiative.

The Toy Library will serve as a vital resource for early learning and play-based development, while the Food Garden will empower practitioners and centres to supplement daily nutrition and reduce costs through sustainable food production.

This achievement marks another important step in our commitment to holistic child development by combining learning opportunities with improved nutrition and sustainable practices.

ECD Hub Developments in Wattville (Boksburg)

Through the generous support of the **Do More Foundation**, ACFS successfully built and completed a new **Toy Library** at one of our Early Childhood Development (ECD) Hubs in **Wattville, Boksburg**. This facility will directly benefit more than 10 ECD centres, selected as the primary beneficiaries of the programme.

The Toy Library provides ECD practitioners, parents, and children with access to early learning and stimulation resources. It serves as a platform to promote **learning through play**, offering children a safe, supportive, and engaging environment for development. In addition to providing toys and educational materials, the Toy Library aims to strengthen the capacity of ECD practitioners through ongoing training and mentorship.

Under the leadership of our **ECD Facilitator Specialist, Ms. Zoleka Matwa**, ACFS will continue to provide operational support to ensure effective and high-quality implementation of all Toy Library programmes. This initiative forms part of our broader commitment to **enhancing early learning opportunities for all children**, regardless of their socioeconomic background.

Furthermore, the Toy Library contributes to building a more **equitable and cohesive society**, creating opportunities for children from marginalised communities to access quality early

education. This initiative supports ACFS's vision of fostering sustainable, community-based development across the **Rand West** region and beyond.

In addition to the Toy Library, ACFS is pleased to report that the **Food Garden and shade-net structures** were successfully completed at the Wattville ECD Hub during this reporting period. The new greenhouse provides a controlled environment for cultivating vegetables, protecting crops from pests and adverse weather conditions.

The Food Garden serves as a **training hub** for ECD practitioners supported by the Wattville ECD Hub, particularly those based at **Thari ECD Centre**. It provides hands-on learning opportunities for practitioners to gain skills in sustainable food production and enterprise development using local resources. Moreover, the garden will supply fresh vegetables to the 10 beneficiary ECD centres, contributing to **nutritional support** for children through daily meals prepared with fresh produce.

Together, these initiatives reflect ACFS's continued commitment to strengthening early childhood education, improving nutrition, and promoting sustainable livelihoods within our communities.



ECDs Food Security and Enterprise Development – Boksburg

ACFS is pleased to report the successful construction of a **Food Garden, greenhouse, and shade nets** at **Phakamani ECD Centre Hub** in Boksburg. The greenhouse enables the cultivation of vegetables in a **controlled environment**, protecting crops from pests and adverse weather conditions while ensuring year-round production.

This Food Garden has been established as a **training hub** for ECD practitioners from the two local ECD hubs. Through this initiative, more than **10 ECD centres** will benefit by learning how to develop their own food gardens and by gaining knowledge on establishing **local-level enterprise development** using available resources and community opportunities.

In addition to skills transfer, the Food Garden directly supports **nutritional needs**. Fresh vegetables harvested from the garden are used to supplement daily meals, ensuring that children receive healthy and nutritious food as part of their care.

This initiative not only strengthens **food security** but also builds the foundation for **sustainable enterprise development** within local ECD centres, empowering them to improve livelihoods and resilience.



Soweto Old Age Home – Jabavu, Soweto

Through the ongoing support from **Nedbank**, we continued to strengthen our partnership with the **Soweto Old Age Home** in Jabavu. This initiative remains a key component of our community development efforts, focusing on food security, skills development, and sustainability.

During the year, we achieved a significant milestone by **training 12 young people** in the establishment and management of **food gardens** at the Old Age Home. This programme not only provided practical agricultural skills but also promoted intergenerational collaboration between the youth and the elderly residents.

Recognizing the importance of sustainability, we installed a **water harvesting Jojo tank system** and

an **irrigation system** to ensure consistent access to water for the food garden throughout the year. This development will help sustain garden productivity and reduce reliance on external water sources. To enhance learning and enterprise development, we hosted several **Market Days** where produce from the Old Age Home Garden was sold. These events served a dual purpose — generating income to support the home's operations and providing real-world training opportunities for our beneficiaries in running a small-scale agribusiness.

Additionally, we supplied the facility with **garden tools and personal protective equipment (PPE)** to support the general workers and ensure a safe and efficient working environment.



Monthly Market Days and Enterprise Training

All participating centres have been actively conducting **Monthly Market Days**, where produce from the food gardens is sold to community members and to parents of children enrolled at the centres. These events not only serve as a means of **fundraising** for the centres but also create valuable opportunities for **community engagement** and awareness around healthy eating.

As part of this initiative, practitioners and centre staff received **training in enterprise development**, covering key aspects such as:

- **Effective harvesting techniques**
- **Proper packaging and presentation of produce**
- **Pricing strategies to ensure sustainability and affordability**
- **Practical skills in promotion and marketing of their produce**

Through this combination of practice and training, ECD centres are gaining the knowledge and confidence to run **successful Food Garden Enterprises**. This approach strengthens their ability to generate income, enhances sustainability, and further contributes to **improved nutrition for children and families**.

Facts & Figures

750

young people (18 - 35) trained in food gardens

2 100

women trained in food gardens

1 191

youth started their home food gardens





Gender Mainstream Initiatives

Special initiatives strongly oppose the notion of handouts that foster dependency, prioritizing instead the empowerment of individuals and communities through a systematic skill transfer approach. To successfully execute programs aligned with these principles, it is crucial for ACFS to cultivate collaborative relationships among stakeholders, partnerships and communities on a global scale.



Teenage Girls Clubs & Safe Hubs:

Existing evidence indicates that the most successful programs tend to have regular meetings, engage in community outreach, and prioritize the promotion of gender equality. Additional factors that enhance effectiveness include providing ongoing training for club facilitators, incorporating enjoyable learning activities, and allowing girls time to unwind and socialize.



Impact stories

Teenage Girls Clubs yielding a positive outlook to life for Soweto Townships

At just 13 years old, Zintle Makhomfana, a seventh-grade student at Tshebedisano Primary School, stands out as an exceptional A student with great potential. However, her academic achievements were overshadowed by the persistent bullying she faced at school, which undermined her confidence and self-worth. Living in Pimville Zone 7 with her aunt and two sisters, Zintle's home life was also challenging; her single mother worked long hours in Sandton and could only return home on weekends, while her father was absent. Despite these obstacles, Zintle remained dedicated to her education and personal development.

A significant change occurred when she joined the Teenage Girls Club, an initiative by ACFS designed to empower young girls by equipping them with essential life skills. This program provided Zintle with the tools to confront bullying, enhance her self-confidence, and manage peer pressure effectively. Through her involvement, she not only learned to navigate difficult situations but also regained her self-assurance. Zintle expressed her gratitude to the ACFS Pimville Teenage Girls Club, acknowledging how it transformed her ability to advocate for herself and others. She now feels empowered to be a voice for those who feel unheard, embodying the spirit of resilience and determination that defines her journey.

Teenage girls Safe Hub

The initiative aimed at restoring hope for girls facing unplanned pregnancies in the Soweto townships, particularly within the ACFS communities, has become increasingly urgent. The primary goal of the program is to engage with teenagers who find themselves in the challenging position of having to leave school due to the responsibilities of early motherhood. Many young women from impoverished areas in Soweto fall victim to

teenage pregnancy, perpetuating a cycle of poverty that leads to a profound sense of hopelessness. The Teenage Safe Hubs play a crucial role in supporting the parents and guardians of these girls, encouraging them to connect with ACFS, which collaborates closely with various stakeholders to tackle issues related to teenage pregnancy, HIV, and broader sexual and reproductive health rights.

Visit from Our Longstanding Donor – Izingane Happy Foundation

This year, ACFS was honored to host Lonie from the Izingane Happy Foundation (Netherlands), one of our most dedicated and longstanding partners. Lonie has been a consistent supporter of our Teenage Girls' Club and Safe Hub Programs, both of which play a vital role in empowering young people in our communities.

Her visit was a special moment for both the ACFS team and the beneficiaries. It provided an opportunity for Lonie to engage directly with the teenage girls, listen to their stories, and witness firsthand the positive impact of her support. The girls expressed how the program has strengthened their confidence,

leadership skills, and resilience as they navigate the challenges of adolescence.

At the Safe Hub, Lonie was able to see how young people are given a secure and nurturing space where they can learn and grow. Her presence and encouragement reaffirmed to the youth that they are not alone on their journey and that they have international allies rooting for their success.

We are deeply grateful to Lonie and the Izingane Happy Foundation for their unwavering commitment and generosity. Their continued partnership is a true example of how meaningful, sustained support can change lives and open brighter futures for young people in South Africa.



Psychosocial Support Program

This intervention seeks to address both the psychological and social needs of children from vulnerable households who access our services and programmes at community centre level. Recognizing the complex challenges faced by children in disadvantaged contexts, ACFS integrates mental and social support into existing community networks and structures, ensuring that children and their families receive care that is both accessible and sustainable.

Our approach aims to enhance overall well-being by:

- **Strengthening family and social systems to provide consistent support,**
- **Improving access to care for those in need of specialized services,**
- **Reducing stigma around mental health, and**
- **Empowering individuals and communities to take an active role in promoting resilience and healing.**

ACFS offers a broad continuum of care, ranging from daily support provided by families and communities, to specialized mental health and social support services. Through this comprehensive model, children are supported not only to overcome immediate challenges but also to thrive in the long term.

Our psychosocial support interventions are designed to build resilience by strengthening children's internal resources and social connections. This empowers them to cope with adversity, while fostering a sense of safety, control, and well-being—all of which are essential for healthy development and brighter futures.

Facts & Figures

500

Teenage Girls Clubs Members

300

Pregnant Teen & Moms in Safe Hubs

6 500

Teenage Girls School Outreach

100

Teenage Boys (Boys Den)

892

Teenage Boys Den School Outreach

Sustainable Livelihoods – Inclusive Youth Economic Development

The Youth Economic Empowerment and Skills Development initiative aims to enhance the lives of young people in our operational areas by providing artisanal skills training. This program is offered at three centers, with courses lasting from one to six months. Participants receive a certificate and a letter of recognition upon completion, which serve to validate the skills they gain through the Empowerment Programme.

During the financial year, 250 young people were recruited and trained in the brickmaking project. Following their initial training, the same group progressed to the practical stage of brick production, gaining hands-on experience in a skill that is already enabling them to generate income and contribute to their households.

Through this initiative, ACFS is actively addressing the pressing challenge of youth unemployment by promoting economic empowerment and self-reliance. By equipping young people with marketable livelihood skills, we are creating pathways to financial independence while simultaneously contributing to the development of resilient, thriving communities.



Bakery Trainings

ACFS is pleased to report that for this financial year, total of 250 young individuals benefited from the Bakery training. These participants were selected from the communities where ACFS bakeries operate in Jabavu, Tembisa, and Bothaville, with the aim of equipping them with essential livelihood skills. ACFS held different graduation ceremonies to honour the youth, presenting them with certificates of completion.



Brick Making

This innovative project is designed not only to equip young people with practical skills but also to create meaningful economic opportunities in their communities.



Highlights/ achievements

ACFS strives to address unemployment by partnering with organizations to offer training in diverse skills that support income-generating projects like food gardens. This initiative provides young individuals with the opportunity to acquire these skills, fostering a secure and innovative environment that caters to their unique needs as they pursue employment. After completing a four-month food gardening course, the youth successfully graduated, equipped with the necessary skills.

Young individuals demonstrate their expertise by entering the business realm and broadening their connections, avoiding the trap of merely complaining and feeling discouraged like other disempowered youth in society.

At the start of the year, sixty youths were selected to participate in a four-month agriculture program, culminating in the attainment of level 1 accredited certificates upon graduation.

The organization recognizes that by equipping unemployed youth with artisanal skills, it directly benefits them and fosters their growth. The graduation ceremony, which awards certificates, serves as a motivational milestone, encouraging these young individuals to pursue a brighter future. With the skills acquired from the program, they are empowered to embark on new ventures in the agricultural sector, paving the way for entrepreneurial opportunities.

Vodacom – Career Expo

Venturing into business and job hunting can be a very intimidating and sometimes discouraging experience. Career expos play a crucial role in helping young people explore their future paths. ACFS worked closely with Vodacom to give the young people an opportunity to experience a career expo, with the aim of providing a wealth of information about various fields, industries, and job opportunities. ACFS youth learned a lot about different career paths, educational requirements, and on how to be potential employers themselves.

The quarterly career expos provide an excellent opportunity for young individuals to engage with professionals, recruiters, and industry experts. ACFS is optimistic that these networking events will open doors to internships, mentorships, and job referrals, ultimately enhancing the career prospects of the youth. Furthermore, there is potential for some participants to embark on entrepreneurial ventures aimed at achieving self-sufficiency.

Youth engaged with the motive of seeking advice on resume building, interview skills, and career planning. Experts offered personalized guidance to help our youth with making informed decisions.

Youth unemployment can lead to negative emotions and social isolation, resulting in mental health problems like depression and anxiety.

Recognizing the significance of mental health experts, Vodacom included them in the workshop to offer hope to young individuals dealing with these challenges. Studies show that unemployed youth are more likely to have poor well-being, underscoring the importance of the ACFS Youth Economic Empowerment & Skills Development program in restoring hope and providing support.



The career expo showcased the goals of ACFS Youth Empowerment by offering essential information, networking prospects, and practical skills to help young individuals navigate their professional paths.

Facts & Figures

276

Youth trained in Bakery

252

Youth trained in Brick Making

1 191

Youth trained in Food Garden

ACFS Safe Park – Bothaville

In December 2023, ACFS received a generous **funding commitment from the Izingane Foundation**, through the Lucinda Foundation, to support the establishment of a **Safe Park for children in Bothaville and surrounding communities**. With this support, we immediately began the construction process, and we are proud to announce that the Safe Park has now been successfully completed.

Today, children and families are already enjoying the wide range of opportunities the Safe Park offers. As the **first of its kind in Bothaville**, this Safe Park represents a significant achievement for ACFS and the communities we serve. The Safe Park is more than just a recreational facility—it is a **public space that fosters community gathering, promotes**

healthy living, and provides a secure environment where children can **play, explore, learn, and grow**. By creating a safe and inclusive environment, ACFS is ensuring that children and families have access to a supportive space that strengthens well-being and social cohesion.

We are deeply grateful to the Izingane Foundation for making this vision a reality and for their unwavering commitment to building stronger and healthier communities alongside ACFS.



Monitoring and Evaluation Overview

Monitoring and Evaluation (M&E) is an integral part of programme management at ACFS. M&E allows to track programme process and to account for invested funds (accountability function). At the same time, M&E provides crucial information for decision making of programme managers/stakeholders and partners (management function) and to identify best practices, as well as gaps and weaknesses of ACFS programmes and enables programme teams, as well as the organization as a whole, to learn from these (learning function).

Daily, weekly and monthly data capturing will be carried out. Weekly and monthly reports will be discussed, agreed and recorded by the participants with professional guidance of the ACFS field team. Annually an internal participatory evaluation exercise will be done in order to safeguard project compliance thereby ensuring a community level appraisal of the project results.

The participants' engagement will ensure their full control of the project, decision making and only be guided through professional training by the ACFS field team in order to acquire the relevant skills to ensure project success.

ACFS uses Results Based Monitoring and Evaluations (RBM&E) and Quality Management in order to show outputs, outcomes and impact of programs towards communities and funders as well as improving the Quality of services. These systems have been developed to improve programs delivery and quality of data received. Results Based M&E aims at establishing clear links between projects activities and expected changes in programme participants and/or communities. Results-based M&E assesses if (a) the programme is implemented as intended (including an assessment if activities are implemented with the expected quality), (b) if a programme is implemented according to defined quality criteria and (c) if programme activities lead to the expected results (immediate, intermediate and long-term). In this sense, Results Based M&E aims at establishing clear links between project activities and expected changes in programme participants and/or communities (Please refer to M&E Results Chain next):

ACFS Beneficiaries Reach in Numbers

12
Anchor Centers
across 3 Provinces provides a full package of ACFS programmes to more than
15 000
households

Scaling and Inclusion
16
Informal settlements and counting
Providing Child focused services to
6 000 children 0-6 years of age as part of our scale

Sustainable livelihoods
5
actively managed social enterprises operating in Gauteng, Free State and Limpopo and focuses on youth inclusion in the economy
1 719
youth
provide with artisanal skills training and work experience in our enterprises which included bakeries, brickyards and food gardens.

Learning & Development
2 fully fledged ECD Centers providing development to **150** children and access to **8** toy libraries. Reading and afterschool support to **1 900** children daily and computer skills training to **522** children.
12 Teenage Girl-clubs with **500** teen girls.
300 pregnant teens and teen moms in safe hubs. Teenage girls school outreach: **6 500**. **3** Boys Dens with 100 teen boys. Boys Dens school outreach: **892**.

Food security
Provide **2 700** meals per day
and reached **2 422**
children through community outreaches

Health & Nutrition
2 412 referrals to health and Nutrition support partners per annum
23 807 children access our services

Tribute to our Donors and Funders

At ACFS, we recognize that our work would not be possible without the commitment, generosity, and kindness of our donors and funders. Your support plays a pivotal role in enabling us to provide consistent and life-changing services to children in need.

Your contributions empower a new generation of young girls and boys to realize their fundamental rights to survival, education, protection, development, and participation in decisions that affect their lives. Through your partnership, we are able to create safe spaces, provide access to education, improve nutrition, promote psychosocial well-being, and open pathways to opportunities for children and youth across our communities.

We are deeply grateful for your generosity and wish to extend special recognition to the many partners listed below for their significant donations and unwavering commitment. Together, we are driving positive change and building stronger, healthier communities.

ACFS remains steadfast in its mission to support underprivileged communities through our Comprehensive Programme Pillars. With the ongoing support of our donors, funders, and stakeholders, we are able to enhance our impact and ensure that the well-being of every child remains at the heart of all that we do.

Thank you for walking this journey with us.

Donors & Funders



Stakeholders



Growing Hope Together

ACFS Community Education and Feeding Scheme & Parktown High School for Girls**

When education meets compassion, powerful change takes place. This has been clearly demonstrated through the meaningful collaboration between ACFS Community Education and Feeding Scheme (ACFS) and Parktown High School for Girls — a partnership rooted in service, learning, and shared responsibility.

In a year marked by purposeful engagement, learners from Parktown High School for Girls selected ACFS as their charity partner, committing their time, energy, and creativity to supporting vulnerable children and communities served by the organisation. What followed was not only a series of visits and fundraising activities, but a relationship that fostered understanding, empathy, and real-world impact.

From Awareness to Action

The partnership was driven largely by learner-led initiatives, including school committees and fundraising events that encouraged students to actively participate in giving back. Through these efforts, learners raised funds and resources that were formally handed over to ACFS, directly supporting programmes that focus on early childhood development, education support, nutrition, and safe spaces for children and adolescents.

These contributions were more than symbolic. They strengthened ACFS's ability to continue delivering holistic services to children from vulnerable backgrounds — ensuring that learning, dignity, and care remain at the centre of community development.

Learning Beyond the Classroom

A defining aspect of the collaboration was the opportunity for learners to visit ACFS centres and engage with the organisation's work firsthand. During these visits, students interacted with ACFS staff and beneficiaries, observed programmes in action, and

gained insight into the daily realities faced by many children and families.

Workshops and discussions introduced learners to themes of social responsibility, youth development, and the importance of safe, supportive environments — particularly for adolescent girls. Through these engagements, learners were able to connect theory with lived experience, deepening their understanding of how community-based organisations create lasting change.

Mutual Impact, Shared Growth

For ACFS, the presence of young people who are curious, committed, and compassionate brought renewed energy and encouragement. The interaction between school learners and community beneficiaries highlighted the value of partnerships that bridge different worlds, fostering mutual respect and learning.

For Parktown High School for Girls, the collaboration offered learners a chance to develop leadership skills, empathy, and a sense of civic duty — qualities that extend far beyond academic achievement.

Building a Stronger Future Together

The partnership between ACFS Community Education and Feeding Scheme and Parktown High School for Girls stands as a powerful example of what can be achieved when schools and community organisations work together with intention and heart. It is a reminder that young people, when given the opportunity, can play an active role in shaping a more just and caring society.

Together, ACFS and Parktown High School for Girls are not only supporting vulnerable children today — they are helping to nurture socially conscious leaders who understand that real change begins with action.



ACFS Community Education and Feeding Scheme
(Registration Number: 2020/877547/08)

Group Annual Financial Statements
For the year ended 31 March 2025

ACFS Community Education and Feeding Scheme

(Registration number: 2020/877547/08)
Group Annual Financial Statements for the year ended 31 March 2025

General Information

Country of incorporation and domicile	South Africa
Registration Number	2020/877547/08
Nature of business and principal activities	The organisation provides food to malnourished and underprivileged children, orphans and HIV/AIDS infected and affected children.
Members	TB Magoje AP Camagu R Redfearn NN Hare NS Marivha SW Langton N Mkunqwana T Shimange AR Shuenyane A Wales
Registered office	The Children's Memorial Institute 13 Joubert Street Braampark Johannesburg 2017
Business address	The Children's Memorial Institute 13 Joubert Street Braampark Johannesburg 2017
Preparer	The group annual financial statements were independently compiled by: E M Luiz Accounting Chartered Accountants (SA)

ACFS Community Education and Feeding Scheme
 (Registration number: 2020/877547/08)
 Group Annual Financial Statements for the year ended 31 March 2025

Index

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

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General Information	1
Members' Responsibilities and Approval	3
Members' Report	4 - 5
Independent Auditor's Report	6 - 8
Statement of Financial Position	9
Statement of Comprehensive Income	10
Statement of Changes in Equity	11
Statement of Cash Flows	12
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Notes to the Group Annual Financial Statements	16 - 18
The following supplementary information does not form part of the group annual financial statements and is unaudited:	
Detailed Income Statement	19 - 20

ACFS Community Education and Feeding Scheme
 (Registration number: 2020/877547/08)
 Group Annual Financial Statements for the year ended 31 March 2025

Members' Responsibilities and Approval

The governing body are required by the Companies Act 71 of 2008 of South Africa, to maintain adequate accounting records and are responsible for the content and integrity of the group annual financial statements and related financial information included in this report.

These group financial statements are prepared in accordance with IFRS for SMEs® Accounting Standards as issued by the International Accounting Standards Board (IASB®) and it is its responsibility to ensure that the financial statements satisfy the financial reporting standards with regards to form and content and present fairly the financial position, results of operations and business of the organisation, and explain the transactions and financial position of the business of the organisation at the end of the financial year.

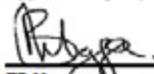
The governing body acknowledge that they are ultimately responsible for the system of internal financial control established by the company and place considerable importance on maintaining a strong control environment. To enable the members to meet these responsibilities, the members sets standards for internal control aimed at reducing the risk of error or loss in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the organisations and all employees are required to maintain the highest ethical standards in ensuring the organisation's business is conducted in a manner that in all reasonable circumstances is above reproach.

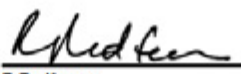
The focus of risk management in the organisation is on identifying, assessing, managing and monitoring all known forms of risk across the organisation. While operating risk cannot be fully eliminated, the organisation endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems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

The 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 group 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 annual financial statements. Based on forecasts and available cash resources the members has no reason to believe that the organisation will not be a going concern in the foreseeable future. The financial statements support the viability of the organisation.

Approval of group annual financial statements


 TB Magage


 R Redfean

ACFS Community Education and Feeding Scheme

(Registration number: 2020/877547/08)
Group Annual Financial Statements for the year ended 31 March 2025

Members' Report

The members have pleasure in submitting their report on the group annual financial statements of ACFS Community Education and Feeding Scheme for the year ended 31 March 2025.

1. Nature of business

The organisation provides food to malnourished and underprivileged children, orphans and HIV/AIDS infected and affected children.

The operating results and statement of financial position of the organisation are fully set out in the attached financial statements and do not in our opinion require further comment.

2. Review of financial results and activities

The group financial statements have been prepared in accordance with the International Financial Reporting standard for Small and Medium -sized Entities (IFRS for SMEs) Accounting Standard as issued by the International Accounting Standards Board and the requirements of the Companies Act 71 of 2008 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 group financial statements.

3. Auditors

BDO South Africa Incorporated continued in office as auditors for the company for 2025.

At the AGM, the board will be requested to reappoint BDO South Africa Incorporated as the independent external auditors of the group.

4. Members

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

TB Magoge	
AP Camagu	
R Redfearn	
AK Maharaj	Resigned - 31 March 2025
RT Baloyi	Resigned - 31 March 2025
DX Mpye	Resigned - 30 June 2025
NN Hare	Appointed - 03 April 2025
NS Marivha	Appointed - 03 April 2025
SW Langton	Appointed - 03 April 2025
N Mkunqwana	Appointed - 03 April 2025
T Shimange	Appointed - 03 April 2025
AR Shuenyane	Appointed - 03 April 2025
A Wales	Appointed - 03 April 2025

5. Events after the reporting period

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

6. Going concern

The group 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 members negotiated with the holding organisation (ACFS Community Education and Feeding Scheme NPO) to provide additional capital or alternatively subordinate its loan to the organisation in favour of the other creditors until the assets of the organisation, fairly valued, exceeds its liabilities and to provide additional working capital on an on-going basis.

ACFS Community Education and Feeding Scheme

(Registration number: 2020/877547/08)
Group Annual Financial Statements for the year ended 31 March 2025

Members' Report

7. Compilers

E M Luiz Accounting were the compilers of the Annual Financial Statements for the year under audit.

**Independent Auditor's Report
To the shareholder of
ACFS Community Education and Feeding Scheme**

Opinion

We have audited the consolidated financial statements of ACFS Community Education and Feeding Scheme (the group) set out on pages 9 to 18, which comprise the consolidated statement of financial position as at 31 March 2025, and the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of ACFS Community Education and Feeding Scheme as at 31 March 2025, 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 Companies Act of South Africa.

Basis of 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 Consolidated Financial Statements* section of our report. We are independent of the group 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 "ACFS Community Education and Feeding Scheme Annual Consolidated financial statements for the year ended 31 March 2025", which includes the Directors' Report as required by the Companies Act of South Africa. The other information does not include the consolidated financial statements and our auditor's report thereon.

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

The directors are responsible for the preparation and fair presentation of the consolidated 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 the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the directors are responsible for assessing the group'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 group or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 group'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 group'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 consolidated 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 group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.



BDO South Africa Incorporated
Registered Auditors

Vincent Ngobese
Director
Registered Auditor

05 December 2025

Wanderers Office Park
52 Corlett Drive
Illovo, 2196

ACFS Community Education and Feeding Scheme

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Group Annual Financial Statements for the year ended 31 March 2025

Statement of Financial Position as at 31 March 2025

	2025 R	2024 R
Assets		
Non-Current Assets		
Property, plant and equipment	2,141,593	1,710,022
Current Assets		
Trade and other receivables	1,100,556	395,812
Cash and cash equivalents	4,689,168	6,222,055
	5,789,724	6,617,867
Total Assets	7,931,317	8,327,889
Equity and Liabilities		
Equity		
Reserves	500,000	500,000
Other non-distributable reserves	4,526,183	4,526,183
(Accumulated loss)/Retained income	(135,584)	1,084,085
	4,890,599	6,110,268
Liabilities		
Non-Current Liabilities		
Other financial liabilities	650,230	107,194
Current Liabilities		
Trade and other payables	2,098,569	1,768,693
Other financial liabilities	199,479	322,494
Income received in advance	73,200	-
Current tax payable	19,240	19,240
Total current liabilities	2,390,488	2,110,427
Total Liabilities	3,040,718	2,217,621
Total Equity and Liabilities	7,931,317	8,327,889

ACFS Community Education and Feeding Scheme

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Group Annual Financial Statements for the year ended 31 March 2025

Statement of Comprehensive Income

	2025 R	2024 R
Revenue	15,390,482	15,124,283
Cost of sales	(1,916,398)	(1,705,442)
Gross profit	13,474,084	13,418,841
Other income	175,382	312,783
Other expenses	(15,243,354)	(14,563,621)
(Loss) from operating activities	(1,593,888)	(831,997)
Finance income	449,842	445,574
Finance costs	(75,623)	(18,781)
Loss before taxation	(1,219,669)	(405,204)
Taxation	-	(62,470)
Loss for the year	(1,219,669)	(467,674)
Other comprehensive income	-	-
Total comprehensive loss for the year	(1,219,669)	(467,674)

ACFS Community Education and Feeding Scheme

(Registration number: 2020/877547/08)
Group Annual Financial Statements for the year ended 31 March 2025

Statement of Changes in Equity

	Reserves R	Reserve fund R	(Accumulated loss)/(Retained income R	Total equity R
Balance at 01 April 2023	500,000	4,526,183	1,551,759	6,577,942
Loss for the year	-	-	(467,674)	(467,674)
Total comprehensive loss for the year	-	-	(467,674)	(467,674)
Balance at 01 April 2024	500,000	4,526,183	1,084,085	6,110,268
Loss for the year	-	-	(1,219,669)	(1,219,669)
Total comprehensive loss for the year	-	-	(1,219,669)	(1,219,669)
Balance at 31 March 2025	500,000	4,526,183	(135,584)	4,890,599

ACFS Community Education and Feeding Scheme

(Registration number: 2020/877547/08)
Group Annual Financial Statements for the year ended 31 March 2025

Statement of Cash Flows

	2025 R	2024 R
Cash flows used in operations		
Loss for the year	(1,219,669)	(467,674)
Adjustments for finance income	(449,842)	(445,574)
Adjustments for increase in other operating receivables	(113,060)	(78,738)
Adjustments to inventory	-	10,924
Adjustments for increase in accounts receivable	(591,684)	55,076
Adjustments for finance costs	75,623	18,781
Adjustments for increase in other trade accounts payable	311,368	2,175
Adjustments for increase in income received in advance	73,200	-
Adjustments for increase in other operating payables	18,508	1,546,374
Adjustments for depreciation	788,976	595,810
Non cash purchases of property plant and equipment	(336,190)	(48,229)
Gains and losses on disposal of non current assets	(122,686)	(172,063)
Tax refund	-	62,470
Interest received	449,842	445,574
Finance costs	(75,623)	(78,272)
Net cash used in operations	(1,191,237)	1,446,634
Cash flows from investing activities		
Purchase of property, plant and equipment	(103,626)	(500,059)
Proceeds from sale of property, plant and equipment	147,724	305,836
Net cash from investing activities	44,098	(194,223)
Cash flows from financing activities		
Repayments of other financial liabilities	(385,748)	(403,513)
Total cash movement for the year	(1,532,887)	848,898
Cash and cash equivalents at the beginning of the year	6,222,055	5,373,157
Total cash at end of the year	4,689,168	6,222,055

ACFS Community Education and Feeding Scheme

(Registration number: 2020/877547/08)
Group Annual Financial Statements for the year ended 31 March 2025

Accounting Policies

General information

ACFS Community Education and Feeding Scheme provides food to malnourished and underprivileged children, orphans and HIV/AIDS infected and affected children.

The organisation is incorporated as an organisation and domiciled in South Africa. The address of its registered office is The Childrens Memorial Institute, 13 Joubert Street, Braampark, Johannesburg, 2017.

1. Basis of preparation and summary of significant accounting policies

The group financial statements have been prepared in accordance with IFRS for SMEs® Accounting Standards as issued by the International Accounting Standards Board (IASB®), and the Companies Act 71 of 2008 of South Africa. The group financial statements have been prepared on the historical cost basis, except for certain financial instruments, and incorporate the principle 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 is stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by the members.

The organisation adds to the carrying amount of an item of property, plant and equipment the cost of replacing parts of such an item when that cost is incurred if the replacement part is expected to provide incremental future benefits to the organisation. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to profit or loss during the period in which they are incurred.

Land is not depreciated. Depreciation on other assets is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight line method. The estimated useful lives range as follows:

Item	Depreciation method	Average useful life
Centre equipment	Straight line	33%
Motor vehicles	Straight line	25%
Computer equipment	Straight line	33%

1.2 Financial instruments

Initial measurement

Loans to (from) group entities

These can include loans between holding entities, fellow subsidiaries, subsidiaries, joint ventures and associates and are recognised initially at fair value plus direct transaction costs.

The loan to group entity is classified as a debt instrument, and is initially measured at transaction price including transaction costs and subsequently measured at amortised cost using the effective interest method.

The loan from group entity is classified as a debt instrument, and is initially measured at transaction price including transaction costs and subsequently measured at amortised cost using the effective interest method.

Trade and other receivables

Most sales are made on the basis of normal credit terms and the receivables do not bear interest. Where credit is extended beyond normal credit terms, receivables are measured at amortised cost using the effective interest method. At the end of each reporting period, the carrying amounts of trade and other receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. If so, an impairment loss is recognised immediately in profit and loss.

Trade and other receivables are classified as debt instruments and loan commitments amortised cost.

Cash and cash equivalents

ACFS Community Education and Feeding Scheme

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Accounting Policies

1.2 Financial instruments (continued)

Cash and cash equivalents includes cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown in current liabilities on the statement of financial position.

Trade and other payables

Trade payables are obligations on the basis of normal credit terms and do not bear interest.

1.3 Tax

Current tax assets and liabilities

The company is exempt from income tax.

1.4 Provisions

Provisions for restructuring costs and legal claims are recognised when, the organisations has a present legal or constructive obligation as a result of past events. It is probable that a transfer of economic benefits will be required to settle the obligation and the amount can be reliably estimated. Restructuring provisions comprise lease termination penalties and employee termination payments. Provisions are not recognised for future operating losses.

Provisions are measured at the present value of the amount expected to be required to settle the obligations using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

1.5 Revenue

Revenue is measured at the fair value of the consideration received or receivable. Revenue is shown net of value-added tax, returns, rebates and discounts.

The outcome of a transaction can be estimated reliably when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably; and
- it is probable that the economic benefits associated with the transaction will flow to the entity; and
- the stage of completion of the transaction at the end of the reporting period can be measured reliably; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably

Donations

Donations and interest are brought to account on initial entry in the accounting records, unless donations are made specifically for future years.

Donations for specific purposes are credited to the relevant fund or projects. The value of donations in kind is credited to donations received and charged to the related expense or asset to which it refers when used.

Deferred revenue

ACFS board recognise that the organisation receives restricted funding for certain projects. In these situations, it may at times become necessary to recognise funding at a time that is closely linked to the expenditure of such funding. The board authorised that such restricted funding is recognised on the income statement in the period when realised and earned not necessarily when cash is received.

- Deferred revenue/Income received in advance is a liability in a company's balance sheet that represents a prepayment by the donor for services that have yet to be delivered
- Deferred revenue/Income received in advance is recognised as earned revenue on the income statement as the service is delivered

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Accounting Policies

1.6 Borrowing costs

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

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Group Annual Financial Statements for the year ended 31 March 2025

Notes to the Group Annual Financial Statements

	2025 R	2024 R
2. Property, plant and equipment		
Reconciliation of property, plant and equipment - 2025		
	Opening balance	Closing balance
Land	490,582	442,736
Centre equipment	65,390	86,491
Motor vehicles	347,599	958,373
Computer equipment	253,411	139,570
Baking equipment	210,879	238,139
Tricycles	19,843	14,203
Office equipment	-	11,303
Generator	322,318	250,778
	1,710,022	2,141,593
Reconciliation of property, plant and equipment - 2024		
	Opening balance	Closing balance
Land	559,597	490,582
Centre equipment	72,470	65,390
Motor vehicles	750,389	347,599
Computer equipment	360,462	253,411
Baking equipment	128,556	210,879
Tricycles	19,843	19,843
Generator	-	322,318
	1,891,317	1,710,022
3. Trade and other receivables		
Medical aid	517,464	78,573
Value added tax	563,657	285,304
Accrued income	19,435	31,935
	1,100,556	395,812
4. Cash and cash equivalents		
Cash and cash equivalents consist of:		
FNB: Current account	406,221	295,671
FNB: Money on call	345,290	1,865,909
FNB: Credit cards	34,921	23,764
Petty cash	4,047	-
Nedbank investment account	3,898,689	4,036,711
	4,689,168	6,222,055
5. Reserves		
Transfer of equity	500,000	500,000

The reserves and reserve fund is a low risk savings fund used for long-term financial stability, ensuring it can cover operating costs during funding gaps, unexpected expenses, or to invest in strategic opportunities. It provides a financial buffer to avoid program cuts or staff retrenchments, especially during economic downturns or funding delays.

ACFS Community Education and Feeding Scheme

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Notes to the Group Annual Financial Statements

	2025 R	2024 R
6. Other financial liabilities		
At amortised cost		
ABSA Vehicle Finance: Ford Figo Ambiente	-	52,360
This loan was settled during the year.		
ABSA Vehicle Finance: Ford Ecosport	22,848	91,632
This loan is unsecured, bears interest at 12.25% and is payable in monthly instalments of R5 832 (2024: R5 847)		
ABSA Vehicle Finance: Ford Ranger 1	23,746	95,232
This loan is unsecured, bears interest at 12.25% and is payable in monthly instalments of R6 057 (2024: R6 072)		
ABSA Vehicle Finance: Ford Ranger 2	23,746	95,232
This loan is unsecured, bears interest at 12.25% and is payable in monthly instalments of R6 057 (2024: R6 072)		
ABSA Vehicle Finance: Ford Ranger 4	23,746	95,232
This loan is unsecured, bears interest at 12.25% and is payable in monthly instalments of R6 057 (2024: R6 072)		
GWM Haval Finance a product of Wesbank a division of First Rand Bank Limited	327,258	-
This loan is unsecured, bears interest at 12.25% and is payable in monthly instalments of R7 253.		
GWM Haval Finance a product of Wesbank a division of First Rand Bank Limited	428,365	-
This loan is unsecured, bears interest at 12.5% and is payable in monthly instalments of R9 246.		
	849,709	429,688
Non-current liabilities		
At amortised cost	650,230	107,194
Current liabilities		
At amortised cost	199,479	322,494
	849,709	429,688
7. Trade and other payables		
Trade payables	358,992	47,624
Pension fund	85,884	585
Employee tax payable	85,439	93,906
Accrued expense	1,443,740	1,495,366
Leave pay	124,514	131,132
	2,098,569	1,768,693
8. Finance income		
Interest received	449,842	445,574
9. Related parties		
Relationships		
Holding company		ACFS Community Education and Feeding Scheme NPO
Fellow subsidiaries		ACFS Community Education and Feeding Scheme NPC and ACFS Your Local Bakery (Pty) Ltd

ACFS Community Education and Feeding Scheme

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Group Annual Financial Statements for the year ended 31 March 2025

Notes to the Group Annual Financial Statements

	2025 R	2024 R
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10. Going concern

The group 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.

11. Events after the reporting period

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

ACFS Community Education and Feeding Scheme

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Group Annual Financial Statements for the year ended 31 March 2025

Detailed Income Statement

	2025 R	2024 R
Revenue		
Sale of goods	1,413,126	1,307,532
Donations received	13,977,356	13,816,751
	15,390,482	15,124,283
Cost of sales		
Cost of sales	(1,916,398)	(1,705,442)
Gross profit	13,474,084	13,418,841
Other income		
SARS: penalties and interest	52,696	140,720
Gains on disposal of assets	122,686	172,063
	175,382	312,783
Expenses (Refer to page 20)	(15,243,354)	(14,563,621)
Operating loss	(1,593,888)	(831,997)
Investment income	449,842	445,574
Finance costs	(75,623)	(18,781)
	374,219	426,793
Loss before taxation	(1,219,669)	(405,204)
Taxation	-	(62,470)
Loss for the year	(1,219,669)	(467,674)

ACFS Community Education and Feeding Scheme

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Group Annual Financial Statements for the year ended 31 March 2025

Detailed Income Statement

	2025 R	2024 R
Operating expenses		
Advertising	(118,806)	(4,285)
Assets < R7 000	(14,832)	(10,023)
Auditors remuneration	(176,000)	(270,388)
Baking equipment expenses	(6,275)	(36,443)
Bank charges	(115,547)	(93,195)
Casual wages	(5,516)	(95,290)
Cleaning	(35,372)	(15,166)
Computer expenses	(143,226)	(202,298)
Consulting and professional fees	(316,901)	(517,902)
Contribute Bothaville	(587,550)	(137,107)
Depreciation	(788,976)	(595,810)
Electricity and water	(690,333)	(2,137,208)
Employee costs	(7,211,693)	(6,642,592)
Event expenses	(199,227)	(196,492)
Food distribution expenses	(208,587)	(105,264)
Fundraising cost	(146,094)	(32,535)
General expenses	(16,766)	-
Generator expenses	(2,495)	(1,928)
Health & safety	(2,090)	-
Insurance	(232,757)	(247,952)
Interest expense	(5,989)	(397)
License and regulatory fees	(6,997)	-
Loss on sale of asset	-	(36,294)
Motor vehicle expenses	(72,941)	(23,472)
Office expenses	(8,414)	(31,300)
Operating lease expenses	(100,577)	(95,647)
Packaging	(24,777)	(6,952)
Petrol and oil	(404,325)	(381,527)
Postage	(2,873)	(2,646)
Printing and stationery	(134,694)	(136,988)
Project costs	(895,661)	(940,368)
Repairs and maintenance	(495,141)	(244,364)
SARS: penalties and interest	(927)	(7,982)
Security	(133,756)	(228,221)
Special initiatives expenses	(155,940)	(44,578)
Staff welfare	(120,059)	(66,825)
Subscriptions	(56,866)	(35,382)
Teenager girls programmes	(1,696)	(86,968)
Telephone and fax	(243,149)	(247,698)
Toy library	(28,341)	(6,440)
Tracking and fleetcare	(17,131)	(15,782)
Training	-	(27,323)
Transport	(12,706)	(1,510)
Travel - local	(343,193)	(92,629)
Travel - overseas	(58,918)	-
Uniform expenses	(400)	-
Volunteer stipend	(880,025)	(443,345)
Workmans compensation	(9,079)	(17,079)
Workshop and conferences	(9,740)	(26)
	(15,243,354)	(14,563,621)



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