



2024

PROGRESSIVE PRIMARY
HEALTH CARE NPC (PPHC)

ANNUAL REPORT



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Acronyms

ACRONYM	MEANING
HWSETA	Health and Welfare Sector Education and Training Authority
KZN	KwaZulu-Natal
PPHC	Progressive Primary Health Care NPC
NPPHCN	National Progressive Primary Health Care Network
NSDS	National Skills Development Strategy
NQF	National Qualifications Framework
SAPC	South African Pharmacy Council
CHW	Community Health Worker
HPO	Health Promotion Officer
DSD	Department of Social Development
QCTO	Quality Council Trades and Occupations
GBV	Gender Based Violence
PAG	PPHC Advisory Group
KZNDH	KwaZulu-Natal Department of Health

About The Progressive Primary Health Care Npc (PPHC)

The Progressive Primary Health Care NPC (PPHC) is a well-established Non-Profit Company with a track record in the delivery of primary health care programmes. It was part of the National Progressive Primary Health Care Network (NPPHCN) that was established in 1987 as a Non-Governmental Organisation (NGO), with a focus on advocacy and lobbying on health care matters for disadvantaged communities and women's well-being. The KZN branch of the NPPHCN known as KZN PPHC was registered in 1999 and survived the dissolution of the national organization and has subsequently become PPHC.

PPHC was registered in 2021 with CIPC under the Companies Act 71 of 2008 as a Non-Profit Company and is also registered with the Department of Social Development as a Not-for-Profit organisation.

PPHC is accredited by the Health and Welfare SETA (HWSETA), Quality Council for Trades & Occupations (QCTO) and the Independent Examinations Board (IEB) as a training provider which offers unit standard based training at National Qualifications Framework (NQF) Levels 2 and 3 according to the South African Qualifications Authority (SAQA).

PPHC trains the disadvantaged youth to enable them to support health services, contribute to the well-being of their families and the economy of the country.

Purpose Statement, Vision, Mission, Values

Purpose Statement

The purpose of PPHC's existence is to improve comprehensive health care support to South African communities enabling them to undertake health promoting practices that result in improved health status.

Vision

To be the inspiring and leading advocate of Primary Health Care and provider of Training and Development Programmes in South Africa.

Mission

To support quality Comprehensive Primary Health Care Programmes and Training services through advocacy and capacity development that enables communities to engage in healthy lifestyle activities.

Values

- Integrity
- Professionalism
- Dignity
- Respect
- Compassion

Chairperson's Remarks



It is an honour to deliver the 2024 Chairman's Remarks. This annual report reflects our belief that good leadership is crucial in sustaining organisations and is central to any impact we hope to make in society.

Since the inception of the PPHC, the focus has always been on developing the capacity of communities especially the young people and women. This report reflects the continued commitment to empower mainly the previously disadvantaged communities.

Over the past year, PPHC has continued to implement projects that seek to skill mainly young people who are a powerful force for change in our communities. Not-for-Profit organisations however need sustainable funding and skills to be able to continue making a positive contribution they are making to society.

As we look back over the work of the past year, we take pride in the victories, and draw courage for the challenges we are facing. Imagine if every young person, had the necessary skills, we would not be trapped in poverty and inequality we find ourselves in today, where we have unskilled and unemployed adults. Consequently, we do not have enough economic productivity and growth.

In the year under review, PPHC commenced training of the last cohort of Community Health Workers from the project which started in 2022. It was however delayed due to funding challenges. We also continued to enrol self-funding Pharmacists' Assistants learners until the end of June as the new curriculum commenced in July 2024.

Chairperson's Remarks

I wish to thank my fellow Board of Directors and Members for their unfailing support during a most challenging year due to delays in receiving payments that were due to the organisation. This led to many meetings which required difficult decisions to be made including reducing hours of work and retrenchments. Your commitment to the shared vision of a successful and strong PPHC signals a positive future in the fast changing environment of the current era.

I would also like to extend my heartfelt appreciation to our dedicated staff for their commitment, hard work, being open to new ways of working, and embracing new challenges in a bid to emerge stronger. Indeed, this illustrates the immense passion and drive of the team, propelling PPHC to be a leader in the areas of our expertise,

On behalf of the Board of Directors, Members, and management, I would like to thank our valued funder, the Health and Welfare Sector Education and Training Authority, our partners, and stakeholders especially the KwaZulu-Natal Department of Health for their ongoing support in making our work possible over the past year and contributing to its success.

We draw encouragement and wisdom from the PPHC's Advisory Group which supported us as we navigated these challenges and working towards a brighter future.

With those few words, I welcome you to this 2024 Annual General meeting.

Thank you!

Mr T.J Julia

1. Governance

1.1 BOARD OF DIRECTORS AND MEMBERS

The business of the PPHC is overseen by the Board and Voting Members, each of whom has an equal vote in any matter to be decided upon in accordance with the objects of the Company as envisioned in terms of Section 66 (1) of the Companies Act.

Directors



T. J. Jula
Chairperson



N. E. Mpanza
Treasurer



R. R. Brijraj
Secretary



K. E. Msweli
Chair (Programmes & Projects)



R. R. Badal
Chair (Marketing)



M. V. Theron
Director



B. N. Magwaza
Executive Director

1. Governance

Members



E.B Ngcamu
Member



A.N Tshabalala
Member



C.L Mathe
Member



R.S Gcaba
Member



M. Fforde
Member

Sub-Committees

Human Resources & Legal

R. R Brijraj
T. J Julia
K. E Msweli
M. F Fforde

Marketing & Fundraising

R. R Badal
M. V Theron
M. F Fforde

Finance & Risk Management

N. E Mpanza
R. R Badal
T. J Julia

Programmes & Projects

K. E Msweli
A. N Tshabalala
E. B Ngcamu
C. L Mathe
M. V Theron
R. Gcaba

1. Governance

1.2 BOARD OF DIRECTORS AND SUBCOMMITTEES' MEETINGS

- The organisation faced a serious financial challenge due to delays in payments for projects already implemented.
- This resulted in the Board failing to adhere to scheduled meetings and instead had eight Special Board meetings between the 28th of March up to the 20th of June 2024.
- The purpose of these special meetings was to discuss the financial situation of the organisation.
- There were therefore only two scheduled Board meetings held.
- There was one HR & Legal Subcommittee meeting and they were also involved in the consultations of staff regarding the consequences of the financial situation on them.
- The Finance & Risk Management Subcommittee had three meetings,
- The Marketing and Fundraising Subcommittee had two meetings.
- The PPHC Advisory Group had three meetings, and an Annual General Meeting was held.

1.3 ANNUAL GENERAL MEETING (AGM)

According to Section 61 (7) of the Companies Act of 2008, an AGM is a legal requirement for companies registered under this act. The main purpose of an AGM is the presentation and approval of the annual financial statements, appointment of auditors for the new financial year, as well as to reflect on the activities undertaken in the year under review. The 2023 Annual General Meeting was successfully held virtually on the 26th of May 2023. The Narrative Report and Annual Financial Statements were adopted. We were pleased to be joined by Ms Angela Stewart-Buchanan, a member of the Advisory Group at this meeting.

2. PROGRAMMES & PROJECTS

BACKGROUND

The beginning of the year was met with dire challenges relating to non-payment of outstanding amounts owed to the organisation. This did not, however, impact on the enrolment of the last groups of Basic and Post Basic Pharmacists' Assistants for being trained in the legacy qualification of the Pharmacist' Assistants training.

2.1 PHARMACISTS' ASSISTANT PROGRAMME

The new curriculum of training Pharmacists' Assistants Basic and Post Basic commenced in July 2024 and PPHC has therefore not been able to accept any enrolments of new learners since then. Ways in which we can be involved in this training and new curriculum are still being explored.

The following Pharmacists' Assistants Training Projects were implemented in 2024:

2021-22: Learner Basic Pharmacists' Assistants:

- There were twelve learners in this group who were funded by the HWSETA.
- Eleven learners completed theoretical and practical training and received their completion certificates from the South African Pharmacy Council.
- The twelfth learner was a drop out.

2. PROGRAMMES & PROJECTS

Self-funding 2023 learners

- 176 learners were enrolled in this group, with 129 Basic and 47 Post Basic learners.
- 148 learners have completed their training.
- 23 learners are still writing their assessments and reassessments.
- 5 learners' training was terminated by the respective facilities due to misconduct.

Self-funding 2024 learners

- There were 155 learners enrolled in this project which were made up of 109 Learner Basics (LBs) and 46 Learner Post Basics (LPBs).
- The last group of learners will complete training in November 2025 whilst most of them will be completing in June-July 2025.

Monitoring and Supervision

- Monitoring and support visits had been conducted timeously to check on the training progress of learners in various facilities.
- Regular communication with learners and Pharmacy Managers is also conducted through chats, telephone, and emails.

2. PROGRAMMES & PROJECTS

Challenges

- Twenty-six learners were called in for disciplinary meetings and were given warnings in 2024.
- Current learners are causing challenges within facilities due to high absenteeism, specifically the learners placed at RK Khan and Mahatma Gandhi Hospitals.
- Three learners were suspended by S Buys due to fraudulent activities at the assessment centres.



Learner Post Basic Labelling
Medicine



Learner Basic
Mixing Vitamin B

2. PROGRAMMES & PROJECTS

Learner placement breakdown

District	Basic	Post Basic	Total
eThekwini Health District			
Addington Hospital	25	5	30
Dr Pixley Ka Isaka Seme Memorial Hospital	0	5	5
Victoria Mxenge Hospital	5	7	12
Mahatma Gandhi Memorial Hospital	8	1	9
Prince Mshiyeni Memorial Hospital	15	3	18
RK Khan Hospital	33	14	47
KwaDabeka CHC	0	2	2
Clairwood Hospital	6	0	6
Ugu Health District			
Gamalakhe CHC	4	1	5
GJ Crookes Hospital	2	0	2
Mfundo Arnold Lushaba CHC	2	1	3
Gamalakhe CHC	4	1	5
uMgungundlovu Health District			
Greys Hospital	0	1	1
Harry Gwala Hospital	2	0	2
Northdale Hospital	1	0	1
uThukela Health District			
Estcourt Hospital	2	2	4
Ladysmith Hospital	0	2	2
Zululand Health District			
Vryheid Hospital	0	1	1
Benedictine Hospital	4	0	4
uMkhanyakude Health District			
Mseleni hospital	0	1	1
Totals	109	46	155

2. PROGRAMMES & PROJECTS

2.2 THE COMMUNITY HEALTH WORK NQF L2 - TRAINING PROJECT

Introduction

This was a partnership project between the KZNDOH and HWSETA for the training of employed Community Health Workers from the eThekweni Health Region in the CHW NQF L2. The first cohort of 150 CHWs were to be trained in the year 2022; 150 in 2023 and the remaining 200 in 2024.

2.2.1 The training of the 2022 Group – 150 learners

- This group was divided into five classes. HWSETA Provincial Office and Head Office had endorsed the results for two groups from the 2022 group and certificates were received.
- We are still waiting for the three groups to be finalized and receive outstanding certificates.
- There were three drop-outs from this group, and we ended up with 147 learners.

2.2.2 The training of the 2023 Group - 150 learners

- The 2023 group was also divided into five classes and all 150 learners completed training on the 31st of January 2024.
- We had two drop outs from this group but they were replaced by two learners who had dropped out from the previous group and were re-absorbed into training at the same period of dropping out in 2022.

2. PROGRAMMES & PROJECTS

- HWSETA Provincial Officers had conducted verification and had forwarded their reports to the head office. HWSETA Head Office has endorsed the results for two groups for the 2023 group and certificates received. We are still waiting for the other three groups to be finalised and receipt of all certificates from Head Office.

2.2.3 The training of the 2024 Group - 201 learners

- In 2024 learners were enrolled into seven classes. In total there was a total of 201 learners who commenced training in the Months of May and June 2024.
- This was a direct result of delays in receiving payment for the project.
- Most learners were RPLed for Communication and Maths resulting in the reduction of the number of classes for the learners needing training of the Numeracy/Maths Module.
- The exact dates of end of training for this group will be June 2025.
- There was one drop out from this group.

2.2.4 Modules trained

Learners were trained in the following modules:

Module 1: Community Health Promotion and Home-Based Health Care: 26 credits.

Module 2: Create awareness on critical health care issues within a community: 35 Credits.

Module 3: Communicate in a variety of ways: 20 Credits

Module 4: Numeracy: 16 Credits.

Module 5: Primary Health Care and first aid within the community: 33 Credits.

Module 6: Manage self-development: 16 Credits.

2. PROGRAMMES & PROJECTS

2.2.5 Summative assessments

- Planning and implementation of Internal Final Summative Knowledge Assessment (exam) was done to meet ETQA requirements.
- The achievement of 50% per test was adhered to and most learners were found competent. Learners that were found not yet competent were reassessed by Assessors and deemed competent post reassessments.

2.2.6 Moderation of 2024 Learner files

- The overall moderation of the 2024 learner files will commence in January 2025 once the training of Module 6 has been completed.
- The second groups training will be scheduled post Module 6 Practical component of training and is scheduled provisionally to commence in March 2025.



CHW's
During
Theoretical
Training

2. PROGRAMMES & PROJECTS

2.3 APPLICATION FOR ACCREDITATION OF NEW PRODUCTS OF TRAINING

2.3.1 Child and Youth Care Worker and Community Development

The application for the qualification in Child and Youth Care Worker and Community Development Worker both at NQF Level 5 has been done. Relevant documents were submitted however all the outstanding requested documents will be submitted in the new year and we will await the outcome of the application.

2.3.2 Further Application for New Quality Council Trades Occupations Accreditation

PPHC have applied for accreditation with QCTO and HWSETA for the following qualifications.

- Basic First Aid Responder NQF L 2, 2 Credits AND Advanced First Aid Responder NQF L 4, 6 Credits.
- Home Based Care and Personal Care Assistant or Personal Care Worker at NQF L2 with 68 credits and Level 3 at 135 credits, consecutively.

2.4 IMPLEMENT HWSETA FUNDED HPO TRAINING

PPHC received approval for the implementation of HWSETA Funded training of 15 learners for the training in QCTO Accredited Health Promotions Officer training. The training will be rolled out in Block format i.e. Block 1 to Block 5 in order to train out all the Knowledge, Practical and Workplace Modules. There are 3 Knowledge Modules, 12 Practical Workplace Modules and 6 Workplace Modules. Training is scheduled to commence in the new year.

3. MARKETING AND EVENTS

3.1 TB AWARENESS CAMPAIGN

Awareness Campaigns were led by CHWs who are undergoing training by PPHC in various clinics in the eThekwin Health District. The CHW's focus was on tracing TB defaulters and referring them to health facilities. These awareness campaigns assist with treatment adherence.



CHW's presentation on TB

3. MARKETING AND EVENTS

3.2 QUALIFIED PHARMACISTS' ASSISTANTS GRADUATION

- PPHC participated in a graduation ceremony organised by the SBuys Academy, for learners who had completed the Post Basic Pharmacists' Assistants Course.
- The event was held on the 23rd of October 2024 at the Blue Waters Hotel for the 182 qualified Pharmacists' Assistants.
- PPHC assisted with certificate hand over to the Qualified Pharmacists' Assistants and expressed that PPHC was proud of their achievement, and hoped that the skills that they acquired will assist them in their personal and professional growth.



Qualified
Pharmacists'
Assistants

3. MARKETING AND EVENTS

3.3 MANDELA DAY OUTREACH

- The PPHC Team visited the St Julluis Secondary School in Ward 1 of eThekweni Municipality on the 18th of July, where PPHC donated sanitary pads to Intsha Yobunye Organisation, an NGO based in Ward 1 which coordinated the Mandela Day Outreach event.
- On this day matriculant's were also assisted with their CAO Applications.



PPHC Staff with Intsha Yobunye
Executive Committee

3. MARKETING AND EVENTS

3.4 PHARMACY WEEK AWARENESS

The Addington Hospital Pharmacy Team made a presentation at the PPHC Offices for the staff during the Pharmacy Month and shared information on the services they render at Addington Hospital.

This presentation was led by the Addington Pharmacy Manager Mr Moorad and PPHC's Qualified Pharmacists' Assistants. This presentation was shared with our followers on Facebook.



Addington Pharmacy Department
and PPHC Staff

4. FUNDRAISING

A number of fundraising initiatives besides submission of funding proposals were held during the year including:

- Joining the NPO Network Compliance Group where we receive regular updates on potential funders compliance requirements.
- Exploratory meetings were held with Discovery, Public Works, Caprisa, AIDS Foundation, NACOSA and Africa Health Research Institute.
- Attended a meeting with Mrs. Mkhize from St Wendolyn's for possible collaboration on a project proposal for training.
- Attended a meeting with Ms. P. Sibisi from GHJ Engineering for possible collaboration on a proposal for Climate Smart Agriculture.
- Communication with AHRI was re-initiated including sharing of the PPHC Story Book.
- PPHC continues to encourage more people to nominate PPHC as their beneficiary in the MySchool Campaign. A nominal amount has been raised during the reporting year.

5. Human Resources and Administration

- The year under review was very challenging for the organisation due to delayed payment of outstanding project funds. This resulted in staff being placed on short time and eventually there was one staff member who was retrenched.
- In 2024, the organisation functioned with a staff complement of fifteen (15).
- During the fourth quarter of the year we unfortunately lost one of our staff members.
- By the end of 2024 we had a staff complement of fourteen (14).

5.1 OUR STAFF



Ms Marie Johnson



Ms Blossom
Khanyile-Zwane



Mr Sazi Nyathikazi



Ms Linda Tshalalala



Ms Nonhlanhla
Maphumulo



Ms Bongzi Ntuli
Bongiwe

5. Human Resources and Administration

5.1 OUR STAFF (continued)



Ms Busisiwe Ndlovu



Ms Thandi Mfusi



**Ms Rosemary
Shabalala**



Ms Joyce Mgaga



Mr Thami Mabaso



Ms Jabu Ngcobo



**Ms Nonhlanhla
Cebekhulu**



Mr William Matakane



**Ms Thandie Ncobela
(Late)**



Mr Sineliso Mkhize

5. Human Resources and Administration

5.2 HUMAN RESOURCE DEVELOPMENT

Workplace Skills Plan (WSP) Implementation

In order to meet one of the Health and Welfare Sector & Education and Training Authority (HWSETA's) selection criteria for discretionary grant funding, Progressive Primary Health Care NPC (PPHC) submits a Workplace Skills Plan (WSP) and Annual Training Report (ATR) to the HWSETA annually.

The Skills Development Facilitator (SDF) assesses the organisation's staff academic credentials and determine what courses (long or short term) they can acquire in order to improve PPHC's business practices to aid keep the organisation abreast of current ideologies in the work environment.

Unfortunately, PPHC did not receive funding from HWSETA under Skills Development Planning (SDP) division through Workplace Skills Plan (WSP).

5.3 COMPLIANCE TO LEGISLATION

- All the Statutory requirements for compliance have been met.
- The Statutory records submitted to South African Revenue Services (SARS) in terms of the Income Tax Act of 1962, for monthly returns as follows:
 - Pay As You Earn (PAYE), Unemployment Insurance Fund (UIF).
 - Value Added Tax (VAT) which is submitted bi monthly.
 - Half yearly and Annual PAYE Employer Reconciliation.

5. Human Resources and Administration

- PPHC has also submitted Annual Returns as stipulated by the Companies Act of 2008 as follows:
 - Return of Earnings in compliance with Labour Relations Act No.6 of 2014.
 - Annual Returns to Companies and Intellectual Property Commission (CIPC) in compliance with the Companies Act of 2008.
- PPHC also complies with the Workplace Occupational Health and Safety regulations as stipulated in the Occupational Health and Safety Act of 1970.
- PPHC is experiencing a challenge with COIDA as the organisation was unable to get a Letter of Good Standing, but our Attorneys are attending to the matter.

6. Stakeholders

We greatly appreciate the support from the following stakeholders:

- **KZN Department of Health**

7. Partners

Intsha Yobunye

8. Contact Us

Progressive Primary Health Care NPC (PPHC)
52 Ismail C Meer Street , Durban 4001
Tel: 031 303 1014
Email: pphc@pphc.org.za

9 Annual Financial Statements

PROGRESSIVE PRIMARY HEALTH CARE (PPHC) NPC

(Registration Number 1999/028488/08)

Annual Financial Statements for the year ended 31 December 2024

Directors' Responsibilities and Approval

The directors are required by the Companies Act of South Africa to maintain adequate accounting records and are responsible for the content and integrity of the 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 company, and explain the transactions and financial position of the business of the company at the end of the financial year. The annual financial statements are based upon appropriate accounting policies consistently applied throughout the company and supported by reasonable and prudent judgements and estimates.

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

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

The directors are of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the 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 directors have no reason to believe that the company will not be a going concern in the foreseeable future. The annual financial statements support the viability of the company.

The financial statements have been audited by the independent auditing firm, SIA Chartered Accountants Incorporated, who have been given unrestricted access to all financial records and related data, including minutes of all meetings of the directors, the directors and committees of the directors. The directors 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 5 to 6.

The financial statements set out on pages 7 to 19, and the supplementary information set out on pages 20 to 21 which have been prepared on the going concern basis, were approved by the directors and were signed on 2 July 2025 on their behalf by:


Mr J.T. Jula - Chairperson
Mr N.E. Mpanza - Treasurer

9 Annual Financial Statements

PROGRESSIVE PRIMARY HEALTH CARE (PPHC) NPC

(Registration Number 1999/028488/08)

Annual Financial Statements for the year ended 31 December 2024

Directors' Report

The directors present their report for the year ended 31 December 2024.

1. Review of activities

Main business and operations

Progressive Primary Health Care (PPHC) NPC is an organisation which operates in diverse health activities mainly but not limited to KwaZulu-Natal Province. The main business of the company is to provide comprehensive primary Health care support to South African communities to enable them to undertake health-promoting practices that result in improved health status.

The company was registered as a non-profit organisation with Department of Social Development on 25 September 2001 with reference number 015-631-NPO.

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

2. Going concern

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

The directors are not aware of any new material changes that may adversely impact the company. The directors are also not aware of any material non-compliance with statutory or regulatory requirements or of any pending changes to legislation which may affect the company.

3. Events after reporting date

All events subsequent to the date of the annual financial statements and for which the applicable financial reporting framework requires adjustment or disclosure have been adjusted or disclosed.

The directors are not aware of any matter or circumstance arising since the end of the financial year to the date of this report that could have a material effect on the financial position of the company.

4. Directors

The directors of the company during the year and up to the date of this report are as follows:

Mr J.T. Julia - Chairperson
Mr N.E. Mpanza - Treasurer
ADV. R Brijraj - Secretary
Dr R.R. Badal
Ms K.E. Msweli
Ms M.V. Theron
Mrs B.N. Magwaza

5. Independent Auditors

SIA Chartered Accountants Incorporated were the independent auditors for the year under review.

9 Annual Financial Statements



Chartered Accountants Inc.

Auditors
2415 Hawthorn Village, 1 Short Street, Fourways, Sandton, 2196
T: +27(0)82 042 7136 | +27(0)82 333 3395
www.sia-inc.co.za

1. STATEMENTS OF FINANCIAL POSITION, INCOME STATEMENTS, CASH FLOW STATEMENTS AND NOTES TO THE FINANCIAL STATEMENTS

Independent Auditor's Report

To the Directors of PROGRESSIVE PRIMARY HEALTH CARE (PPHC) NPC

Opinion

We have audited the financial statements of PROGRESSIVE PRIMARY HEALTH CARE (PPHC) NPC set out on pages 7 to 19, which comprise the statement of financial position as at 31 December 2024, and the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of PROGRESSIVE PRIMARY HEALTH CARE (PPHC) NPC 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 Companies Act of South Africa.

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 company in accordance with the Independent Regulatory Board for Auditors' Code of Professional Conduct for Registered Auditors (IRBA Code) and other independence requirements applicable to performing audits of financial statements in South Africa. We have fulfilled our other ethical responsibilities in accordance with the IRBA Code and in accordance with other ethical requirements applicable to performing audits in South Africa. The IRBA Code is consistent with the corresponding sections of the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards). We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the document titled "PROGRESSIVE PRIMARY HEALTH CARE (PPHC) NPC Financial Statements for the year ended 31 December 2024", which includes the Directors' Report, and the statement of Directors' Responsibilities and Approval as required by the Companies Act of South Africa, which we obtained prior to the date of this report, and the supplementary information set out on pages 20 to 21. The other information does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

1. STATEMENTS OF FINANCIAL POSITION, INCOME STATEMENTS, CASH FLOW STATEMENTS AND NOTES TO THE FINANCIAL STATEMENTS

SIA Chartered Accountants Inc.
Company Registration Number: 2019/590287/21
IRBA Practice Number: 998113
Offices: Durban and Fourways
B-BBEE Rating: Level 1
Directors: S. Ismail, A. Ismail



9 Annual Financial Statements

Responsibilities of the Directors for the Financial Statements

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

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

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 company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

SIA Chartered Accountants Incorporated

7 July 2025

SIA INC.

Per: S Ismail

Registered Accountants and Auditors

Registered Auditor

132 Musgrave Road, Berea

4062

9 Annual Financial Statements

PROGRESSIVE PRIMARY HEALTH CARE (PPHC) NPC

(Registration Number 1999/028488/08)

Financial Statements for the year ended 31 December 2024

Statement of Financial Position

Figures in R	Notes	2024	2023
Assets			
Non-current assets			
Property, plant and equipment	3	3,020,863	3,223,738
Current assets			
Trade and other receivables	4	86,001	3,553,389
Cash and cash equivalents	5	2,776,564	1,025,462
Total current assets		2,862,565	4,578,851
Total assets		5,883,428	7,802,589
Equity and liabilities			
Equity			
Accumulated loss		(4,054,002)	(2,931,751)
Non-distributable reserves		9,325,952	9,325,952
Total equity		5,271,950	6,394,201
Liabilities			
Current liabilities			
Provisions	6	370,083	263,774
Trade and other payables	7	12,345	857,133
Project funds		229,050	287,481
Total current liabilities		611,478	1,408,388
Total equity and liabilities		5,883,428	7,802,589

9 Annual Financial Statements

PROGRESSIVE PRIMARY HEALTH CARE (PPHC) NPC

(Registration Number 1999/028488/08)

Financial Statements for the year ended 31 December 2024

Statement of Comprehensive Income

Figures in R	Notes	2024	2023
Revenue	8	6,968,850	10,884,026
Other income	9	164,606	175,745
Employee benefits expense	10	(2,743,051)	(2,962,647)
Depreciation and amortisation		(214,942)	(231,637)
Other expenses		(5,489,924)	(6,773,904)
(Loss) / profit from operating activities		(1,314,461)	1,091,583
Investment revenue		192,210	361,909
(Loss) / profit for the year		(1,122,251)	1,453,492

9 Annual Financial Statements

PROGRESSIVE PRIMARY HEALTH CARE (PPHC) NPC

(Registration Number 1999/028488/08)

Financial Statements for the year ended 31 December 2024

Statement of Changes in Equity

Figures in R	Non-distributable reserves	Accumulated loss	Total
Balance at 1 January 2023	9,325,952	(4,385,243)	4,940,709
Changes in equity			
Profit for the year	-	1,453,492	1,453,492
Total comprehensive income for the year	-	1,453,492	1,453,492
Balance at 31 December 2023	9,325,952	(2,931,751)	6,394,201
Balance at 1 January 2024	9,325,952	(2,931,751)	6,394,201
Changes in equity			
Loss for the year	-	(1,122,251)	(1,122,251)
Total comprehensive income for the year	-	(1,122,251)	(1,122,251)
Balance at 31 December 2024	9,325,952	(4,054,002)	5,271,950

9 Annual Financial Statements

PROGRESSIVE PRIMARY HEALTH CARE (PPHC) NPC

(Registration Number 1999/028488/08)

Financial Statements for the year ended 31 December 2024

Statement of Cash Flows

Figures in R	Notes	2024	2023
Cash flows from operations			
Cash receipts from customers		6,821,320	7,061,648
Cash paid to suppliers and employees		(5,250,362)	(11,251,098)
Net cash flows from operations	13	-	-
Net cash flows from / (used in) operations	13	1,570,958	(4,189,450)
Interest received		192,210	361,909
Net cash flows from / (used in) operating activities		1,763,168	(3,827,541)
Cash flows (used in) / from investing activities			
Proceeds from sales of property, plant and equipment		-	2,537
Purchase of property, plant and equipment		(12,066)	(6,955)
Proceeds from sales of intangible assets		-	49,204
Purchase of other financial assets		-	3,083,158
Cash flows (used in) / from investing activities		(12,066)	3,127,944
Net increase / (decrease) in cash and cash equivalents		1,751,102	(699,597)
Cash and cash equivalents at beginning of the year		1,025,462	1,725,059
Cash and cash equivalents at end of the year	5	2,776,564	1,025,462

Notes

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