



ANNUAL REPORT 2023

Period: March 2023 to February 2024

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NARRATIVE ANNUAL REPORT

Introduction

It is with immense pleasure that we present the 2023/24 annual report for Well Being Africa (WBA), documenting our expanded efforts and impactful initiatives over the past year. We aim to enhance the lives of individuals, with a particular focus on women, children, and girls in our target communities in South Africa. At Well Being Africa, we believe that every individual, especially the most vulnerable deserves access to essential services including nutrition, psychosocial support, and skills development. This belief drives our commitment to making a meaningful difference in the communities we serve.

This year marked a significant milestone in our journey as we broadened our commitment to human rights by strengthening our partnership with women's rights organisations such as the Solidarity for African Women's Rights (SOAWR) and also, obtaining the observer status of the African Commission for Human and Peoples Rights (ACHPR). These partnerships underline our dedication to integrating human rights, with a special emphasis on women's rights, into our core operational framework.

Thanks to the support of our funders, partners, and stakeholders, we have made considerable steps towards our mission. We are happy to share our accomplishments, the challenges we faced, and our forward-looking strategies in this report. With continued support, we are more inspired than ever to work towards a more equitable Africa where people are healthy, empowered, and thriving in maximising their potential.

Governance

Well Being Africa strongly emphasises transparent and accountable governance, recognising that sound management is crucial to our effectiveness and long-term sustainability. A seven-member governing board led by the Board Chairperson, Mrs Legodi Busisiwe, manages the affairs of WBA through strategic guidance, financial management and policies, while ensuring that our programs and activities are aligned with our mission and values.

Governance and Management Team of Well Being Africa



Mrs. Busisiwe Legodi
Board Chairperson



Dr. Dinah Ngwenya
Board Member & ECD
Project Lead



Mrs. Kuvashnee Govender
Operations Committee Chair



Dr. Jane Muchiri
Board Member & Nutrition
Project Lead



Dr. Edwinah Apunda
Board Member & CD
Project Lead



Ms. Sikhunjulwa Mbuya
Finance, Audit & Risk
Committee Chair



Dr. Mojisola Debbie Kupolati
CEO

Operations of Well Being Africa in 2023

Breastfeeding Support Project

This project is a continuation of the 2-year project which started in July 2022. Well Being Africa is committed to infant and young child feeding (IYCF) and the well-being of mothers through breastfeeding support initiatives. Knowing the transformative benefits of breastfeeding on child development, maternal health, and long-term economic outcomes, WBA continues to seek expansion to its Breastfeeding Support initiatives beyond the Tshwane District in Gauteng Province to Ehlanzeni District in Mpumalanga Province.

The BF support project, which aligns with the World Health Organization's (WHO) and UNICEF's tenth step to successful breastfeeding, has made significant strides in training Community Health Workers (CHWs), establishing breastfeeding support groups, and connecting mothers to essential resources.

The intervention comprises:

1. Providing training in breastfeeding support and care to Community Health Workers (CHWs) serving the Ward Based Outreach Team (WBOT) of the TDH.
2. Engaging with moms for breastfeeding (BF) support through the clinics and at their homes on request.
3. Establishing and maintaining breastfeeding support groups for face-to-face engagement by mothers.
4. Connecting moms with a breastfeeding support group in the local communities.
5. Establishing a network of breastfeeding counsellors with knowledge and skills to promote, protect, and support breastfeeding.



Project Outcome

The following are the outcomes for the breastfeeding support project in Tshwane District:

1. A total of 185 CHWs of the Tshwane District Health were trained in breastfeeding support in seven sessions of the 3-day training.
2. Six breastfeeding support groups were established to enable mothers to experience continued breastfeeding support from peers and breastfeeding leaders.

3. About 200 moms were reached with breastfeeding support by WBA's Fieldworkers through clinic engagements and home visits at the moms' request.



A session of breastfeeding training for CHWs

Factsheet on Breastfeeding

Well Being Africa developed the factsheet on Women's right to breastfeeding under Article 14 of the Maputo Protocol (MP) in South Africa. The project was a sub-grant by the Equality Now/SOAWR and it was implemented as a joint activity of the Southern cluster of SOAWR of which WBA is a member.

The [factsheet was a 2-page brochure](#) in a visually appealing format in the English language and highlighted the following points:

- i. Status and impact of the Maputo Protocol on Women's Rights in South Africa.
- ii. Efforts by the African Commission on Human and Peoples' Rights (ACHPR) to encourage the state to implement its obligation on the Maputo Protocol since 2020.

- iii. Impact of the domestication of the MP on Laws in South Africa.
- iv. Women's right to breastfeeding in South Africa, under Article 14 of the Maputo Protocol.
- v. The status, progress, and challenges of women's right to breastfeeding in South Africa.
- vi. Government efforts towards the realisation of women's right to breastfeeding in South Africa.
- vii. Steps to address/redress access to the right to breastfeeding.

The printed factsheet was distributed among our partner civil society organisations (CSO), and the digital version on our digital channels - website, Facebook, Instagram, and LinkedIn pages.

The distribution among our partners strengthens our partnerships through the realisation of the strength of using the human rights instrument to support, promote, and protect breastfeeding in South Africa.

Prevention and Management of Teenage Pregnancy

The Prevention and Management of Teenage Pregnancy (PMTP) was funded by SIDA and administered by EN/SOAWR. It was an advocacy project which was implemented in two stages in 2023. The first stage commenced in February 2023 with planning for the advocacy workshop for community care workers (CCWs). Relevant civil society organisations were identified, and their CCWs were listed to participate in the workshop. Four sessions of advocacy workshops were implemented.



The second stage of the project commenced in August 2023. This stage comprised planning for the advocacy symposium on the prevention and management of teenage pregnancy and

thereafter, conducting the symposium. Relevant symposium stakeholders were identified and comprised delegates from government departments, schools, religious organisations, and civil society organisations (CSOs). The symposium was conducted as a hybrid with 94 in-person attendees and 10 online attendees.



Project objectives

The objectives of the prevention and management of teenage pregnancy were to:

- i. Train CHWs in supporting the prevention of teenage pregnancy initiatives.
- ii. Organise a symposium focusing on addressing the prevention and management of teenage pregnancy.

Global Women Breakfast

The Global Women Breakfast (GWB) is an annual event of the International Union for Pure and Applied Chemistry (IUPAC) to celebrate the accomplishments of Women in Science and to inspire younger generations to pursue careers in science. The 2024 GWB focused on bridging the gender gap in science. WBA celebrated the GWB 2024 in an in-person breakfast session which featured the filming of a documentary about women farmer cooperatives in Guinea Bissau and the success story of Dr Brylyne Chitsunge, the Pan African Parliament Ambassador on food security. The following highlighted the WBA's GWB event:

The session began with a video of welcome messages from Prof. Mary Garson, the founder and President of GWB, and the Global Breakfast Task Group members.

Thereafter, was the screening of the documentary by Cultures of Resistance Network on Agroecology and Feminism in Guinea Bissau. The documentary describes how brave local women challenged patriarchy by building institutions that promote self-sufficiency through agroecology. A female-led association, APALCOF assisted the women through the establishment of cooperative gardens and farms. As a result, the women could overcome chronic food shortages, diversify their produce, and improve their families' nutrition and their lives.

After the screening session, Dr. Brylyne Chitsunge shared her journey from being a Molecular Scientist to becoming a renowned farmer. She highlighted the significant challenges of food insecurity, and waste, and the solutions for these issues in the Southern African regions.

The event's participants which comprised aspiring women farmers, agricultural researchers, and women's economic empowerment promoters were greatly inspired by the documentary and Dr Brylyne's success stories and experiences.

The WBA's GWB event 2024 contributed to celebrating women in science, building a network to close the gender gap in science, inspiring younger women in agriculture, and supporting professional development in agriculture and food security.

Participants shared a fruitful moment at the networking breakfast that followed immediately.

Grocery Network

Our grocery network comprises sourcing groceries from grocery retail outlets for distribution to charity feeding centres. The source of grocery supply in 2023 is UITYK Supermarket in Silverton, where WBA received donations of groceries, including meat, chicken, potatoes, fruits, and vegetables, once every week. The feeding scheme of the Methodist Church, Sunny Side, and WBA's community-based organisation partners in Melusi, Pretoria West are the beneficiaries of the grocery network.

WBA's On-Going Projects

Breastfeeding Support project

The offerings of the project are:

1. Training in breastfeeding support and care to CHWs serving the Ward Based Outreach Team (WBOT) of the TDH.

2. Engaging with mothers for BF support through the clinics.
3. Facilitating the establishment of breastfeeding support groups in the clinics and the communities.
4. Connecting mothers with a breastfeeding support group in the local communities.
5. Creating a network of breastfeeding counsellors equipped with knowledge and skills to promote, protect, and support breastfeeding.

Promoting Child Health and Development from Conception to Age Five in the Bushbuckridge Communities

The offerings of the project are:

1. To increase the percentage of healthy children during the first 1000 days till the age of five.
2. To facilitate behaviour changes in practicing good nutrition among mothers and caregivers.
3. To establish partnerships for child and maternal health advocacy.
4. To increase the percentage of children who are growing according to child growth and development milestones.

Prevention and management of Teenage Pregnancy

The funding for our Teenage Pregnancy Prevention project concluded in December 2023, leading to the cessation of the project's direct activities. Despite this, we remain committed to supporting the beneficiary Civil Society Organizations (CSOs) to ensure the sustainability of the project's outcomes. We are actively following up with these CSOs to gather feedback and qualitative data about the challenges they face in implementing what they learned during the intervention. This ongoing engagement also allows us to document their success stories in preventing teenage pregnancy within their communities.

In addition to our direct engagement with CSOs, we are continuously disseminating information on the prevention and management of teenage pregnancy through our digital platforms, including Facebook, Instagram, LinkedIn, and our website. This ensures that valuable insights and successful strategies reach a broader audience, fostering greater community awareness and action.

Also, our team continues to participate in relevant discussions and platforms focused on teenage pregnancy prevention.

We are currently seeking additional funding to advance this initiative, guided by the insights and recommendations provided by the CSOs and participants of our symposium.

WBA's Intermediate Project Plan

Diabetes Nutrition Education Support Project

Africa has 19 million adults living with Type 2 diabetes mellitus (T2DM), with South Africa alone accounting for 4.6 million of these cases. Type 2 diabetes mellitus is often inadequately managed. Recognizing the critical need for targeted intervention, WBA is committed to enhancing diabetes self-management through innovative and supportive educational strategies. Our Diabetes Nutrition Education Support project is designed to empower individuals living with T2DM by providing essential resources. Our plan includes the following key components:

Establishment of T2DM support groups: WBA will create and manage support groups for adults living with diabetes. These groups will serve as a platform for peers to share experiences, offer mutual support, and discuss management strategies that can improve quality of life.

Online dissemination of information: We will provide up-to-date, evidence-based information on diabetes self-management via our website, and social media platforms. This resource will include practical tips on nutrition, lifestyle changes, and medication adherence to help individuals manage their condition more effectively.

Online community development: WBA aims to develop a cutting-edge online community where people with diabetes can connect to receive immediate support. This platform will facilitate rapid response to queries, sharing of resources, and peer-to-peer support, thereby fostering a supportive network accessible from anywhere.

By implementing these strategies, WBA is dedicated to improving the management of T2DM in Africa and supporting people living with T2DM in leading healthier lives.

Literacy and Numeracy Support for Early Childhood Development (ECD) practitioners

This project focuses on developing the capacity of ECD practitioners in literacy and numeracy. Our team is in discussion with funders and progress is ongoing to prepare the project for implementation including accrediting the programme with the relevant authorities.

Access to quality early childhood education is limited in many previously disadvantaged South African communities. Children often enter primary school with inadequate literacy and numeracy skills. The role of ECD practitioners is crucial in providing foundational learning experiences for young children. However, practitioners in most previously disadvantaged communities are often ill-equipped to effectively support and promote literacy and numeracy development.

Therefore, WBA seeks to contribute to developing the literacy and numeracy of the ECD sector through capacity development for ECD practitioners in previously disadvantaged communities in South Africa.

The proposed intervention aims to empower ECD practitioners working in poor communities with the knowledge, skills, and resources necessary to enhance their instructional practices. Their capacity to deliver high-quality literacy and numeracy instruction would be strengthened. Ultimately, the intervention would improve children's learning outcomes and set them on a path to success in primary school and beyond.

Skills development

Skill development is a pivotal driver of community and economic progression. By equipping individuals with essential skills and knowledge, they are better positioned to contribute effectively to the workforce, thereby stimulating economic growth and reducing poverty and inequality. This, in turn, fosters a more prosperous and equitable future for everyone.

WBA is committed to advancing these goals through targeted service offerings designed to uplift and empower communities. Our initiatives focus on the following strategic areas:

Economic empowerment for women and girls: We are dedicated to enhancing the economic status of women and girls through capacity strengthening and vocational training programs. These initiatives are tailored to equip women and girls with the skills necessary to participate fully in the economy, thereby promoting gender equality and boosting community welfare.

Employee capacity development: In collaboration with the Sector Education Training Authority (SETA), WBA plans to participate in the capacity development of employees. Our initiative

aims to elevate the competencies and operational efficiencies of the workforce, ensuring that individuals are well-prepared to meet the demands of the evolving job market.

These efforts are part of WBA's intermediate plans to contribute to sustainable economic growth and improve livelihoods.

Workforce

WBA's workforce during the reporting period was a dedicated team comprising 5 staff, 2 contractor workers, and 8 volunteer workers.

Achievements

Continued support for breastfeeding

The main achievements of this project are:

- i. The training of 186 CHWs of the TDH in breastfeeding support.
- ii. The establishment of six breastfeeding support groups.
- iii. The engagement with 200 mothers for breastfeeding support at the clinics and their homes on request.

Factsheet on Women's Rights to Breastfeeding Under the Maputo Protocol

The main achievements of this project are:

- i. Development and dissemination of 500 print copies of the factsheet.
- ii. The dissemination of the electronic versions through WBA online platforms for continual engagement with our audience.
- iii. The presentation of the messages of the factsheet through a poster at the 20th Anniversary celebration of the Maputo Protocol in Nairobi.

Prevention and Management of Teenage Pregnancy

The main achievements of this project are:

- i. Through the advocacy training session, 133 community care workers (CCWs) increased their capacity to support teenage pregnancy prevention initiatives in the communities.
- ii. The project raised awareness among the community care workers from 10 Civil Society Organizations (CSOs) on the critical issue of teenage pregnancy in South Africa.
- iii. The development of the book – Preventing Teenage Pregnancy: A Handbook for Community Care Workers. The printed books were distributed to the participating CSO partners for use by their CCWs and placed at the community libraries in Pretoria West.

- iv. The successful conduct of the symposium themed “Empowering Adolescents - Navigating Teenage Pregnancy Prevention and Support”. The event also commemorated the 20th Anniversary of the Maputo Protocol.
- v. The symposium witnessed the active participation of 109 delegates from government departments, schools, religious organisations, and relevant civil society organisations (CSOs).
- vi. The symposium generated insightful discussions and increased community mobilisation in the campaign against teenage pregnancy. The participants also increased their understanding and the need to advocate the right of teenage mothers to breastfeed.

Successful celebration of the Global Women's Breakfast

The main achievements of this project are:

- i. Participation of 14 women from diverse backgrounds including aspiring women farmers, agricultural researchers, and women's economic empowerment promoters.
- ii. The event fostered new partnerships and collaborative efforts focused on agricultural research and food security. It emphasized the role of women's empowerment in sustainable farming practices, aiming to create more resilient agricultural systems.
- iii. Participants were greatly inspired by the documentary viewing and success stories of Dr. Brylyne Chitsunge, the Pan African Parliament Ambassador for food security. Dr. Brylyne, who is passionate about mentoring aspiring female farmers, engaged directly with the attendees, offering her insights and support.

Engagement with Stakeholders and Partners

WBA continues to build a good working relationship with stakeholders and partners as follows:

- i. The relationship with the TDH is being strengthened as WBA engages with the Ward-Based Outreach Team (WBOT) managers for the training of the CHWs in breastfeeding support.
- ii. WBA continues to strengthen its relationship with the management of the Daspoort Polyclinic, for breastfeeding support in the clinic and its associated clinics.
- iii. WBA maintains a good relationship with La Leche League and the South African Breastfeeding and Lactation Consultants (SABLC). Members of these BF organisations are part of the resource persons for breastfeeding support training.
- iv. Partnership with CSOs increased with the collaboration of new partner organisations in our prevention and management of teenage pregnancy initiations.
- v. WBA is also collaborating with One Health of the University of Pretoria for breastfeeding support for mothers through community engagement initiatives.

FINANCIAL SUMMARY

The funding received in the year of reporting was from SIDA administered by EN/SOAWR – Prevention and Management of Teenage Pregnancy, DG Murray Trust – Breastfeeding Support project, and EN/SOAWR – Factsheet on the Rights of Women to Breastfeeding. Also, a contribution was received from the Association of Nigerian Women for Nutrition Education Assessment. and donations in kind were received from Beulah Wide Group – the use of the Body Composition Analyser in WBA’s nutrition campaign.

The auditing of the financial activities was done by Ms AJF Swanepoel of Certified Master Auditors, Midrand, the audited financial statements for the year 2023/24 are herewith presented.

FINANCIAL STATEMENTS

Statement of Financial Position

WELL BEING AFRICA NPO 242-102

(Registration number: 2018/324876/08)

Annual Financial Statements for the year ended 29 February 2024

Statement of Financial Position as at 29 February 2024

Figures in Rand	Note(s)	2024	2023
Assets			
Current Assets			
Rental in advance		16,500	-
Cash and cash equivalents		149,668	414,594
		166,168	414,594
Total Assets		166,168	414,594
Equity and Liabilities			
Equity			
Retained income		166,168	153,421
Liabilities			
Current Liabilities			
Received in advance for outstanding project		-	261,173
Total Equity and Liabilities		166,168	414,594

Statement of Comprehensive Income (Profits and Losses)

Figures in Rand		2024	2023
Donations	Association of Nigerian woman	2,000	-
	Other	-	500
	Net contribution	2,000	500
Projects			
Donor:	DG Murray Trust		
	Purpose: Breastfeeding support project		
Grant received		300,000	331,000
Expended	Advertising, banners and brochures	-	8,593
	Airtime	-	2,676
	Equipment	-	12,243
	Personel	156,300	25,000
	Knowledge sharing	8,521	-
	Training of beneficiaries	63,995	-
	Equipment	3,388	-
	Administration costs - direct	4,950	-
	Administration costs - indirect	17,380	-
	Evaluations	2,000	-
	Refreshments	-	39,177
	Technical assistance	-	3,200
	Staff training	3,000	-
	Travel and accomodation	15,901	5,270
	Programme resources	7,724	928
	Net contribution	16,841	233,913
Donor:	Equality now		
	Purpose: Prevention and management of teenage pregnancy		
Grant received		356,104	-
Expended	Convening and events	42,309	-
	Dues, subscription and fees	53,125	-
	Occupancy and utilities	40,062	-
	Professional services and consultants	53,350	-
	Staff and personnel	89,055	-
	Supplies and materials	44,347	-
	Travel and meetings	33,856	-
	Net contribution	-	-
Donor:	Equality Now / SOAWR		
	Purpose: Right of teenage mothers to breast feeding		
Grant received		24,357	-
Expended	Factsheet	18,461	-
	Net contribution	5,896	-

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Statement of Comprehensive Income Continued

Projects

Donor:	IDC		
Purpose:	Nutrition	-	
Grant received		-	67,222
Expended		-	42,948
	Net contribution		24,274

Administration expenses

Audit fee	4,750	4,600
Bank charges	2,003	2,583
Board meeting		4,159
Catering and refreshments		353
Cipc fee	150	-
Cleaning		432
Grant proposal and strategic planning		5,348
International travel		-
Salaries		81,000
Subscriptions to professional bodies	2,296	1,949
Telephone and airtime		1,705
Transport and travelling		9,101
Stationery	2,790	1,166
Website asocial media		7,152
Net utilised	11,989	119,548
Net surplus for the year	12,748	139,139
Opening balance retained income	153,420	14,282
Closing balance retained income at end of the year	166,168	153,421

Statement of Cash Flows

Statement of Cash Flows

Figures in Rand	Note(s)	2024	2023
Cash flows from operating activities			
Total received for projects in the year		558,228	398,722
Cash paid to suppliers and employees		(561,981)	(259,583)
Cash (used in) generated from operations		(3,753)	139,139
Cash flows in respect of cash received in 2023		(261,173)	261,173
Net cash from operating activities		(264,926)	400,312
Total cash movement for the year		(264,926)	400,312
Cash and cash equivalents at the beginning of the year		414,594	14,282
Total cash at end of the year		149,668	414,594

Independent Auditor's Report

Presented below, is the independent auditor's report on the audit of the annual financial statement.



Registered Accountants and Auditors

**Certified Master Auditors
(South Africa) Inc.**

"In Pursuit of Excellence"

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Independent Auditor's Report

To WELL BEING AFRICA NPO 242-102

Opinion

We have audited the annual financial statements of WELL BEING AFRICA NPO 242-102 (the company) set out on pages 7 to 10, which comprise the statement of financial position as at 29 February 2024, statement of income and retained earnings, statement of changes in equity and statement of cash flows for the year then ended, including a summary of significant accounting policies.

In our opinion, the annual financial statements present fairly, in all material respects, the financial position of WELL BEING AFRICA NPO 242-102 as at 29 February 2024, and its financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Companies Act of South Africa.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Annual 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 annual 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 "WELL BEING AFRICA NPO 242-102 annual financial statements for the year ended 29 February 2024", which includes the Directors' Report as required by the Companies Act of South Africa and the supplementary information as set out on pages 8 to 10. The other information does not include the annual financial statements and our auditor's report thereon.

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

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

Offices in the following Provinces: Gauteng, Western Cape, KwaZulu Natal, Mpumalanga
Offices in Gauteng: Midrand, Centurion, Pretoria East, Pretoria North, Vereeniging, West Rand, East Rand

Certified Master Auditors South Africa Inc. is registered members of SAICA:10002730 and IRBA:932756



Directors:
Our list of directors is
available on request from
mbasecretarial@mbaiainc.co.za

Independent Auditor's Report

Responsibilities of the Directors for the Annual Financial Statements

The directors are responsible for the preparation and fair presentation of the annual financial statements in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities 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 annual financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the annual 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.

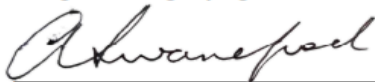
Auditor's Responsibilities for the Audit of the Annual Financial Statements

Our objectives are to obtain reasonable assurance about whether the annual financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual financial statements.

As part of an audit in accordance with International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 annual financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the annual financial statements, including the disclosures, and whether the annual financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the 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.



Certified Master Auditors (SA) Inc.
Anna Johanna Fredrika Swanepoel
Director
Chartered Accountants (SA)
Registered Auditors

22 May 2024
 Midrand

Acknowledgements

1. We gratefully appreciate our funders:
 - The DG Murray Trust for funding the Breastfeeding Support project.
 - SOAWR for funding the Factsheet on Women's Rights to Breastfeeding project.
 - SIDA administered by Equality Now for funding the Prevention and Management of Teenage Pregnancy project.
2. The management of the Tshwane District Health and Daspoort Poli Clinic are appreciated for their continued partnership in implementing the Breastfeeding Support project.
3. The management of the Kopano Ke Maatla, Future Families, MYDO, Keready, Lovelife, Built Africa, Evexia Psychiatric Day Hospital, and Rooiwal Youth & Child Aid, for continued partnership in the Breastfeeding Support project and the Prevention and Management of Teenage Pregnancy project.
4. The management of Beulah Wide Group is appreciated for the use of the body composition analyser at no cost to WBA.

Well Being Africa

May 2024