

WaterCAN Annual Report

1 March 2025 to 28 February 2026



Contents

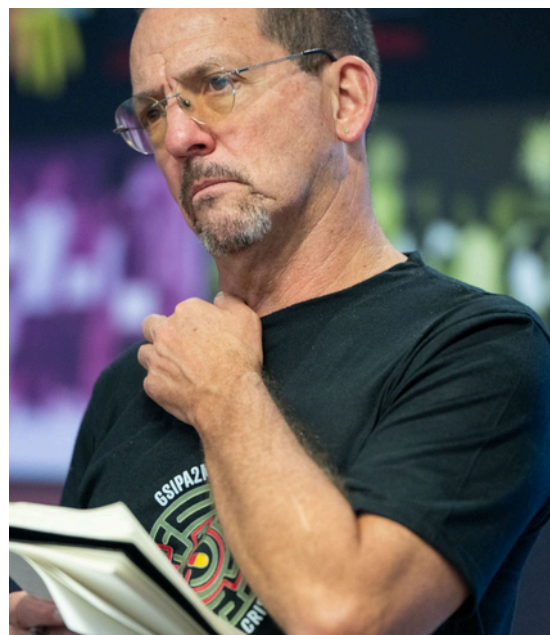
1	<u>Chairperson's Report</u>	↘
3	<u>Executive Director's Report</u>	↘
5	<u>The Board</u>	↘
6	<u>Organisational Background</u>	↘
7	<u>The Pillars Shaping Our Work</u>	↘
9	<u>Our Approach</u>	↘
10	<u>Schools Water Testing Project</u>	↘
11	<u>Citizen Science Testing Week</u>	↘
12	<u>Advocacy & Accountability</u>	↘
13	<u>Water Mapping Portal – MapMyWater</u>	↘
14	<u>Mass Mobilisation</u>	↘
15	<u>Communications and Media Outreach</u>	↘
16	<u>Audited Financial Report 2025-2026</u>	↘

Chairperson's Report

This annual report marks an important turning point in WaterCAN's journey. What began in 2022 as an initiative incubated within another organisation has developed into an independent organisation with its own governance structure, leadership and responsibility for its future. WaterCAN was formally incorporated as a non-profit company on 9 July 2025. Creating a standalone NPC required more than completing a registration process. It required us to establish a strong governance foundation, clarify responsibilities and ensure that the organisation remained accountable to the communities, partners and supporters it serves.

The board's role during this transition has been to provide oversight and guidance while protecting the purpose that led to WaterCAN's establishment. This has meant supporting the leadership team, strengthening governance systems and ensuring that decisions remain aligned with WaterCAN's mandate to promote water justice through citizen science, advocacy, public participation and collaboration.

Good governance is not simply about complying with legal and administrative requirements.



**Mark
Heywood**

**Chairperson,
WaterCAN**



It is about ensuring that an organisation uses its resources responsibly, makes decisions transparently and remains focused on the public interest. For WaterCAN, it also means maintaining its independence and credibility while working constructively with communities, government institutions, scientists, civil-society organisations and other partners. This work is particularly important in the context of South Africa's deepening water crisis. Failing infrastructure, unsafe drinking water, sewage pollution, weak financial management and corruption continue to undermine the right to water. Poor and vulnerable communities carry the greatest burden when services fail, especially where unreliable piped supply creates dependence on water tankers and other expensive or poorly regulated alternatives.

Chairperson's Report continued ...

Despite the organisational changes taking place, the year under review was exceptional. WaterCAN continued to deliver its flagship programmes, expanded citizen-science testing, worked with schools and communities, strengthened its advocacy and maintained a strong public voice on water quality, governance and accountability.

The Schools Water Testing Project placed learners at the centre of citizen science, while the annual Citizen Science Water Testing Week generated results from all nine provinces. WaterCAN also continued to support communities experiencing dry taps, polluted rivers, sewage spills and concerns about the quality of their drinking water.

These achievements reflect the commitment of WaterCAN's staff, activists, volunteers, partners and supporters. They continued to deliver meaningful work while also managing the demands of establishing a new and independent organisation.

The coming years look promising. WaterCAN has an opportunity to deepen its provincial presence, strengthen its community networks, expand its work with schools and grow the use of citizen science as a tool for public accountability. It must also continue to confront the governance failures and corruption that contribute to the deterioration of South Africa's water systems.

The board will continue to guide and support WaterCAN as it develops. Our responsibility is to ensure that growth is accompanied by sound governance, financial sustainability and continued fidelity to the organisation's mandate.

WaterCAN enters its next chapter with a clear purpose, an established record of public-interest work and growing recognition of the importance of informed citizen action. I am confident that the organisation is well positioned to build on the foundations laid during this exceptional year and to achieve an even greater impact in the years ahead.

Mark Heywood

Chairperson



Executive Director's Report

This has been an extraordinary year for WaterCAN. Becoming an independent non-profit company was an important milestone, but it was also the beginning of a new phase of responsibility. We had to build the systems and structures needed by a standalone organisation while continuing to respond to the water challenges facing communities across the country.

Throughout this transition, we remained focused on the reason WaterCAN exists: to help people understand what is happening to their water, gather credible evidence and use that knowledge to demand safe, reliable and accountable water services. The organisational changes were significant, but they did not slow the commitment of the people behind the work.

The year produced important milestones. Through the Schools Water Testing Project, learners and educators took part in practical citizen science and tested water in their school environments.



**Dr Ferrial
Adam**

**Executive
Director,
WaterCAN**



Our annual Citizen Science Water Testing Week again reached countrywide and showed both the scale of public interest and the value of ordinary people participating in water monitoring. We also strengthened our advocacy on unsafe drinking water, sewage pollution, failing infrastructure, poor financial management and corruption in the water sector.

These achievements belong to a much wider community than the organisation itself. I want to thank our funders, including those who supported WaterCAN during its transition and those who continue to believe in its future. Their support gives us the ability to plan, train, test, communicate and respond. It also gives WaterCAN the independence needed to speak honestly about governance failures and to remain focused on the public interest.

I am especially grateful to the volunteers and citizen scientists who test water regularly across South Africa. Many do this work in difficult circumstances and without recognition. They collect samples, document conditions, upload results, alert their communities and persist when official responses are slow. Every test represents time, care and a belief that communities have a right to know what is in their water.

Our volunteers also remind us that citizen science is about more than collecting data. It builds confidence and gives people practical tools to engage authorities. It connects communities facing similar problems and turns individual experiences of dry taps or polluted water into evidence that is harder to ignore.

Executive Director's Report continued ...

I also want to thank WaterCAN's small but deeply committed team. A great deal is expected of them. They support testing campaigns, work with schools and community organisations, engage the media, respond to urgent concerns and keep the organisation moving forward. They have done this while helping to build a new institution, often managing several responsibilities at the same time. The progress recorded in this report reflects their dedication.

We are grateful to the scientists, educators, activists, civil-society organisations and media professionals who have shared their knowledge and helped amplify community concerns. WaterCAN's strength comes from these relationships and from a shared determination to protect water as a public resource and a basic human right.

There is still much to do. South Africa's water crisis is deep and the failures are often felt most severely by communities with the fewest alternatives. However, this year has shown what is possible when people are given the knowledge, tools and support to act. As WaterCAN enters its next chapter, we will continue to grow our flagship programmes, strengthen our networks and ensure that citizen voices remain central to water governance.

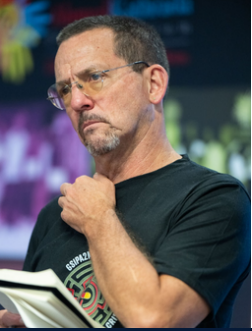
Thank you to everyone who has walked this journey with us. Your trust, time and support have helped WaterCAN reach this point, and they will remain essential as we build an organisation capable of making an even greater impact in the years ahead.

Dr Ferrial Adam

WaterCAN Executive Director



The Board



Mark Heywood – Chairperson

Mark has nearly four decades of experience in civil society in South Africa. He has founded or co-founded some of the country's most respected civil society organisations, including the Treatment Action Campaign, Corruption Watch, SECTION27 and the AIDS and Rights Alliance of Southern Africa (ARASA).

Ann Lamont

Ann is passionate about unlocking systems change through exploring personal and structural rigidity. She has an ethic of collaboration, empathy and vision that has run through her work in the environmental, education, health and social sectors.



Lusanda Netshitenzhe

Lusanda has over 20 years' experience in the commercial property finance, affordable housing and impact investment sectors. She is the CEO of TUHF21 where she works to drive financial inclusion, urban development and to achieve real development impact.

Mike Muller

Mike Muller is a visiting adjunct professor at the University of the Witwatersrand's School of Governance and a registered professional civil engineer with extensive water sector experience. He was a National Planning Commissioner (2010–2015), DG of Water Affairs and Forestry (1997–2005) and a co-founder of the Mvula Trust (1993).



Siziwe Mota

Siziwe Mota is an environmental and social justice campaigner with over two decades of experience advancing community rights and promoting environmental justice and human rights across Africa.

Julius Kleynhans

Julius Kleynhans is a public-governance and civil-society executive with extensive experience in water security, environmental management, local government and organisational leadership.



Organisational Background

OUR MISSION

WaterCAN empowers individuals and communities across South Africa to support access to safe and reliable water services, using citizen science, advocacy, catalytic and collaborative action to ensure good governance, climate resilience, and the sustainability of our water resources.



WaterCAN
established **2022**

Became an
independent NPC

9 July 2025

Number of
WaterCAN Citizen
Science Kits
distributed **5,000+**

WaterCAN was established in 2022 as an initiative of the Organisation Undoing Tax Abuse NPC (OUTA), under the leadership of Dr Ferrial Adam. It emerged in response to the deterioration of South Africa's water and sanitation systems and the need for stronger public participation and accountability.

WaterCAN developed as a citizen-focused initiative, using advocacy, public education and citizen science to help communities understand water challenges, gather evidence and engage the authorities responsible for water and sanitation services.

As its work and national footprint grew, so did the need for a dedicated organisational structure and greater flexibility to respond to communities. In July 2025, WaterCAN became an independent non-profit company, establishing its own governance structures and strategic direction while retaining the citizen-led approach on which it was built.

WaterCAN's development has taken place against a backdrop of deteriorating infrastructure, unreliable water supply, wastewater pollution and persistent governance failures. These challenges disproportionately affect poor and marginalised communities, which have fewer alternatives when municipal systems fail.

As an independent organisation, WaterCAN remains focused on water justice, citizen participation and accountability, ensuring communities have the knowledge and tools to participate meaningfully in protecting South Africa's water resources.

The Pillars Shaping our Work



WaterCAN empowers communities through citizen science, tools, and training to monitor water, drive accountability, catalyse public action, and foster collaboration across sectors for just, evidence-based, and sustainable water governance.

PILLAR 1

Empowering communities through citizen science means giving ordinary residents – especially women and young people – the skills and tools to test and track local water conditions, record problems, and turn that evidence into action.

WaterCAN does this by:

- Building a national network of trained community testers and organisers.
- Providing simple monitoring tools (kits, templates, reporting systems).
- Offering training and ongoing support so results are consistent and credible.
- Helping communities use the data to raise alarms, engage officials, and push for fixes.
- Strengthening evidence-based advocacy so complaints are backed by facts, not ignored.

PILLAR 2

Driving accountability and influencing policy means using solid, citizen-generated evidence – backed by targeted research – to prove what's going wrong in water services, make it publicly visible, and push decision-makers to fix it.

WaterCAN does this by:

- Collecting verified community data (tests, photos, incident logs, mapped problem areas).
- Adding strategic research when possible (laws, standards, budgets, audits, performance data) to show where authorities are failing.
- Turning evidence into clear public reporting (dashboards, briefs, media stories, community updates).
- Using the findings to hold institutions accountable – through formal complaints, meetings, submissions, and oversight pressure.
- Advocating for practical reforms (better monitoring, faster response systems, enforcement, transparent reporting, and stronger regulation).

PILLAR 3

Catalysing public action on water justice means helping communities organise and act when water services fail or when pollution and environmental harm threaten people's health and livelihoods – so rights are defended and change is forced.

WaterCAN does this by:

- Supporting campaigns that demand safe, reliable water and proper wastewater management while raising awareness of water rights.
- Helping communities plan peaceful, lawful advocacy: petitions, submissions, public meetings, and media outreach.
- Building grassroots capacity by training local organisers, strengthening community structures, and sharing practical “how-to” resources.
- Connecting local struggles to wider networks so communities can amplify their voice and learn from others.

PILLAR 4

Fostering cross-sector collaboration means bringing different parts of society together – communities, NGOs, researchers, businesses and government – so solutions to water problems are shared, practical, and fair.

WaterCAN does this by:

- Building partnerships with civil society to strengthen advocacy and community support.
- Working with academia and scientists to improve methods, verify findings, and translate data into insight.
- Engaging business and industry to support responsible practices, funding, and innovation.
- Creating channels with government and regulators to share evidence, improve response systems, and influence planning.
- Hosting forums and joint projects where stakeholders co-design solutions and agree on roles, timelines, and accountability.



Our Approach

Education and public awareness

Training and accessible information help people understand water quality, pollution, service responsibilities and their constitutional rights. The aim is to turn concern into informed and constructive participation.

Citizen science

WaterCAN equips residents, learners and community organisations to observe and test local water sources. Results can be recorded through our online portal **MapMyWater**, creating evidence that helps communities understand risks, raise concerns and engage responsible authorities.

Partnerships

The organisation works with schools, community groups, activists, scientists, civil-society organisations and specialist partners. These relationships extend the reach of citizen science and connect local experience with technical knowledge and national advocacy.

Advocacy and accountability

WaterCAN uses community evidence, public records and sector research to challenge service failures, weak planning and corruption. It engages authorities, supports affected communities and uses public communication to keep water governance visible.

Schools Water Testing Project

23 OF 53

submitted
results were
deemed unsafe

WaterCAN's 2025 Schools Water Testing Project took citizen science into the classroom, giving learners the tools and knowledge to investigate a resource they encounter every day: their water. Ninety-five schools received WaterCAN citizen-science testing kits, enabling learners and educators to conduct bacterial and chemical screening of water in their school environments. Schools were supported through online and in-person training, while the [MapMyWater](#) platform provided a way to capture results and contribute to a growing picture of water quality across South Africa. The project was about more than collecting data. By testing taps, storage tanks and other water sources themselves, learners were introduced to the science behind water quality and encouraged to ask questions about where their water comes from, whether it is safe and what can be done when problems are identified.

Fifty-three schools across seven provinces submitted their results. Of the schools that reported, 23 – more than four in every 10 – recorded water considered unsafe because of bacterial contamination.

Storage tanks produced the highest proportion of unsafe results, highlighting an important lesson from the project: water that looks clean is not necessarily safe to drink.

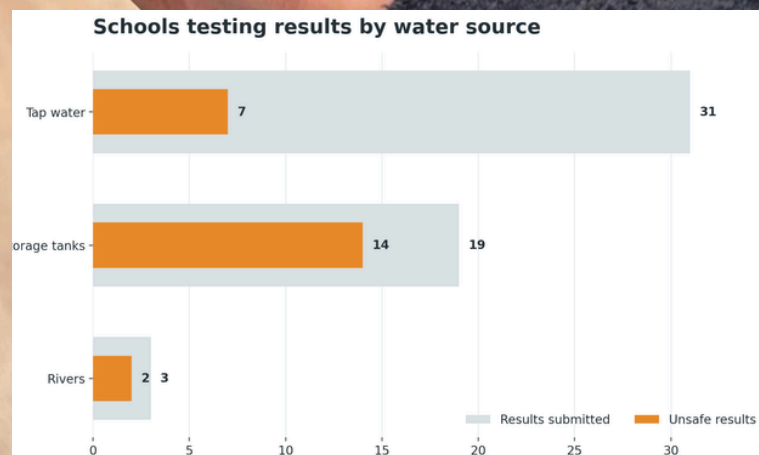
Schools were informed of their results, and unsafe findings were escalated so that concerns could be raised with the relevant authorities.

The project demonstrated the value of putting practical scientific tools directly into young people's hands. Learners became active participants in understanding and monitoring the water around them.

Delivering the Schools Water Testing Project requires months of preparation before the first water sample is taken. WaterCAN works directly with each participating school to identify a responsible teacher or project lead who can coordinate the testing and guide learners through the process. Teachers receive training ahead of the project, including how to use the testing kits correctly, understand the testing process and support learners in capturing their findings.

95

schools
received
kits



Citizen Science Water Testing Week

15 to 19 September 2025

WaterCAN held its fourth annual Citizen Science Water Testing Week from 15 to 19 September 2025. Community volunteers sampled taps, household storage tanks, rivers, dams and other local water sources. Results were recorded across all nine provinces and analysed with the support of Professor Anja du Plessis of the University of South Africa.

A total of 132 submitted samples were analysed. Eighty-seven, or approximately 66%, were classified as unsafe; 14 were at warning level and 31 were classified as safe. The campaign showed that unsafe water was not confined to one province or only to surface-water sources. Contamination was also identified at points where households collect water for drinking and cooking.

The campaign combined testing with public outreach. Activities included engagement at Johannesburg Zoo on 18 September with Diepsloot Secondary School No. 3.

Although Citizen Science Testing Week takes place over a few days, the campaign can require up to four months to plan, implement and report on. Testing kits must be prepared and couriered to participants across the country, followed by direct engagement to ensure testers are ready to take part.

Training continues throughout the campaign and is often provided through one-on-one virtual sessions to help participants use the kits correctly and capture their findings.

Once results are submitted, WaterCAN reviews and verifies the data, particularly where potential water-quality red flags are identified, before the results are collated and assessed.

This extensive coordination behind the scenes is essential to maintaining the integrity of the citizen-science process and turning hundreds of individual tests into credible, usable water-quality information.

66%

Number of samples
that came back unsafe

Advocacy & Accountability

WaterCAN's advocacy during the year focused on the relationship between water services, public money, environmental protection and human rights. The organisation responded to crises as they emerged while continuing to call for systemic reform.

Protecting drinking water

WaterCAN raised concerns about drinking-water quality and called for transparent monitoring, timely public communication and action when test results indicated possible health risks. The Schools Water Testing Project and Water Testing Week strengthened this work by generating community-level evidence.

Stopping pollution and wastewater failures

Polluted rivers, sewage spills and poorly performing wastewater treatment systems remained a central concern. WaterCAN highlighted pollution affecting communities in Gauteng and elsewhere and supported demands that municipalities comply with their environmental and public-health duties.

Following the money and confronting corruption

WaterCAN linked infrastructure failure to budgeting, procurement and financial management. In Johannesburg, it supported calls to ring-fence water and sanitation revenue. It also drew attention to corruption risks in water-tanker procurement and to the danger of emergency supply becoming a permanent and profitable substitute for reliable piped services.

Turning evidence into accountability

Community reports, photographs and test results were used to make service failures visible and strengthen engagement with responsible institutions. Advocacy during the year included work connected to Johannesburg, Bekkersdal, Emalahleni, QwaQwa and Marakong, as well as national water-sector governance and anti-corruption initiatives.



Water Mapping Portal – MapMyWater

MapMyWater is WaterCAN's public citizen-science platform for recording, mapping and sharing water-quality results from communities across South Africa.

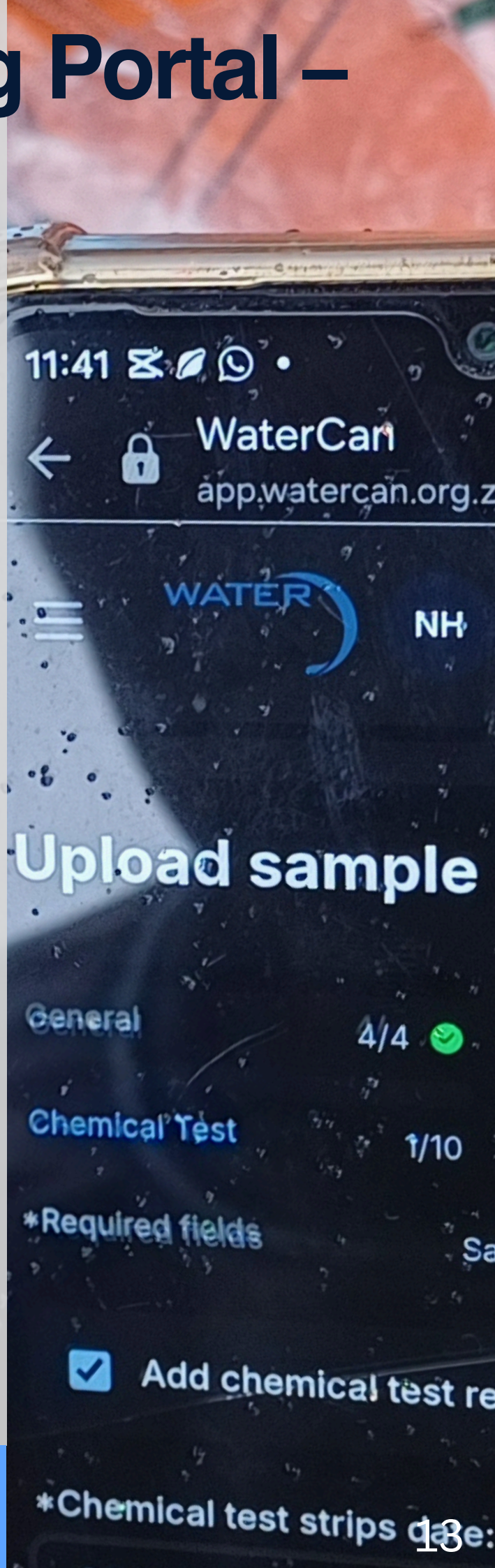
The platform allows citizen scientists, learners, activists and community organisations to upload the results of water tests conducted on taps, rivers, dams, boreholes, tanks and other water sources. Results are displayed on an interactive national map, making locally generated water-quality information publicly accessible and easier to understand.

Building a national water-quality database

A major redevelopment of MapMyWater, financed by the French Embassy, strengthened the platform and expanded its ability to capture and present citizen-generated water-quality data. The platform has grown to contain close to 3,000 water tests, positioning MapMyWater as one of South Africa's largest freely accessible, independent community water-quality databases.

Turning data into accountability

More than a data repository, MapMyWater supports WaterCAN's broader work on transparency and accountability. Test results can identify potential problem areas, support engagement with municipalities and other authorities, inform advocacy campaigns and enable communities to raise concerns using evidence collected in their own neighbourhoods. By putting practical monitoring tools and water-quality information into the hands of ordinary people, MapMyWater strengthens WaterCAN's goal of building an informed and active network of citizen scientists able to participate meaningfully in protecting South Africa's water resources.



 **Access MapMyWater Now**
app.watercan.org.za

Mass Mobilisation Public Pressure

On 1 November 2025, WaterCAN joined its partners, community organisations and activists in organising a protest outside the Johannesburg Metro Centre. Residents travelled from across the city to demand action on a water crisis affecting homes, schools, hospitals, businesses and informal settlements.

The protest, which drew well over 1,000 people, framed Johannesburg's water failures as a human-rights emergency and a governance crisis.

It reflected frustration with prolonged outages, failing infrastructure, weak financial management and the unequal burden carried by vulnerable communities. Participants gathered under the call “No Water, No Vote”, affirming that access to safe, reliable water must remain central to public accountability. Executive Mayor Dada Morero attended the protest and personally received the coalition's memorandum. Its demands included ring-fencing all water and sanitation revenue; reviewing funds swept from Johannesburg Water's account; accounting for approximately R4 billion removed from the entity; implementing the City's Water Turnaround Strategy; investigating water-tanker contracts; working meaningfully with civil society; and guaranteeing equitable access to piped water, including in informal settlements.

The multi-month campaign, which included the mass mobilisation, produced movement. The Mayor acknowledged civil society's oversight role, and continuing pressure helped elevate Johannesburg's water crisis onto the national agenda. By February 2026, the Presidency had directed the water and sanitation and cooperative governance ministers to intervene. However, several structural demands remained unanswered by year-end. Full financial transparency, effective ring-fencing, transparent tanker contracting and universal piped-water access had not been secured.

The mass mobilisation was followed by several smaller community-based actions, which helped strengthen engagement between activists and residents at a local level.



Communications & Media Outreach

WaterCAN continued to strengthen its public profile during the year, using media engagement to bring water issues into the national conversation and amplify the experiences of communities across South Africa. From citizen science and water quality to infrastructure, governance and corruption, WaterCAN helped make complex issues accessible and relevant to the public. During the reporting period, at least 258 identifiable earned-media placements were recorded across leading South African media outlets and several international media organisations, reflecting sustained interest in WaterCAN and its growing profile as an independent voice on water.

Coverage reflected the breadth of WaterCAN's activities, including citizen science, the Schools Water Testing Project, water quality, wastewater pollution, infrastructure challenges, Johannesburg's water situation and efforts to strengthen transparency and accountability in the water sector.

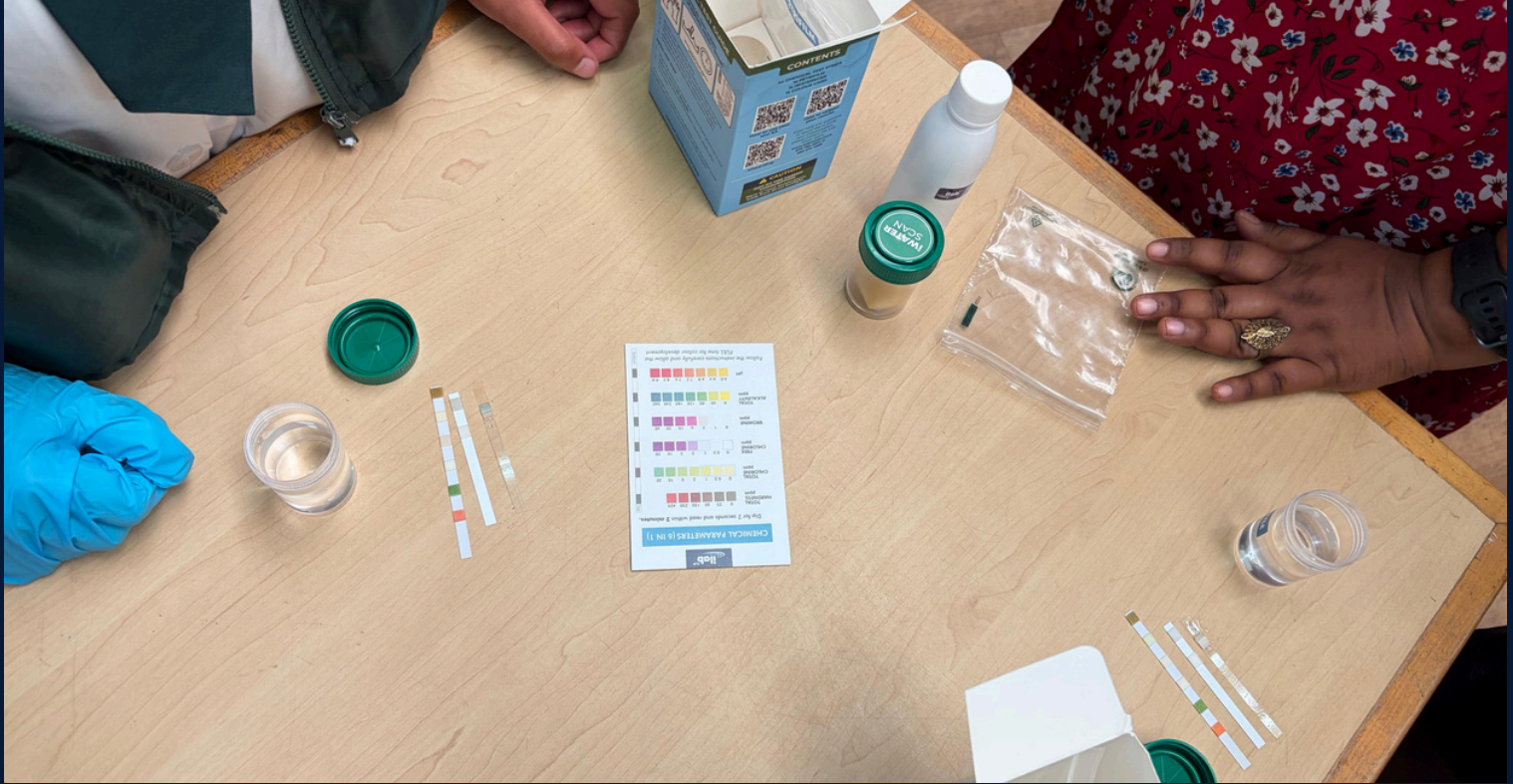


Building our digital community

WaterCAN continued to expand its digital presence, using social media, video and direct communication to reach communities and supporters beyond traditional media coverage. Social media provided an important platform for sharing evidence from the ground, highlighting community experiences and making complex water-quality, governance and infrastructure issues more accessible. Content covered issues ranging from the Emalahleni court ruling and water-tanker interests to Johannesburg's water challenges and the Schools Water Testing Project. Video became an increasingly important part of this work, allowing WaterCAN to show conditions firsthand, amplify community voices and demonstrate citizen science and water monitoring in practice.

Email and newsletters provided another direct connection with WaterCAN's growing network. More than 19,000 campaign emails were sent during the reporting period, sharing research, campaign updates, events and opportunities for people to participate in WaterCAN's work. Together, these platforms helped WaterCAN build a more connected digital community while creating additional opportunities for people to engage with water issues and take part in citizen-led action.

Financial Overview



Reporting entity

Water Community Action Network NPC

Auditor

Alchemy Audit Services Inc.

Registration

2025/453527/08

Financial year-end

28 February 2026

Water Community Action Network NPC

(Registration number 2025/453527/08)

Financial statements

for the period ended 28 February 2026

Water Community Action Network NPC

(Registration number: 2025/453527/08)

Financial Statements for the period ended 28 February 2026

General Information

Country of incorporation and domicile

South Africa

Directors

Executive Director

FI Adam

Non-Executive Directors

MJ Heywood

JN Kleynhans

AH Lamont

SSS Mota

MA Muller

LN Netshitenzhe

Registered office

Unit 4 Boskruin Office Park

Cnr Hawken Road and President Fouche Drive

Bromhof

Gauteng

2182

Business address

Unit 4 Boskruin Office Park

Cnr Hawken Road and President Fouche Drive

Bromhof

Gauteng

2182

Postal address

Unit 4 Boskruin Office Park

Cnr Hawken Road and President Fouche Drive

Bromhof

Gauteng

2182

Auditors

Alchemy Audit Services Incorporated

Chartered Accountants (SA)

Registered Auditors

Unit 3 Bush Hill Office Park

Jan Frederick Avenue

Bush Hill

2154

Company registration number

2025/453527/08

Level of assurance

These financial statements have been audited in compliance with the applicable requirements of the Companies Act of South Africa.

Preparer

The financial statements were independently compiled by:

Tanya Louw

Chartered Accountant (SA)

Water Community Action Network NPC

(Registration number: 2025/453527/08)

Financial Statements for the period ended 28 February 2026

Index

The reports and statements set out below comprise the financial statements presented to the shareholder:

	Page
Chairperson's Report	3
Directors' Responsibilities and Approval	4
Directors' Report	5
Independent Auditor's Report	6 - 7
Practitioner's Compilation Report	8
Statement of Financial Position	9
Statement of Income and Retained Earnings	10
Statement of Cash Flows	11
Accounting Policies	12
Notes to the Financial Statements	13 - 15
The following supplementary information does not form part of the financial statements and is unaudited:	
Detailed Income Statement	16

Water Community Action Network NPC

(Registration number: 2025/453527/08)

Financial Statements for the period ended 28 February 2026

Chairperson's Report

Dear Stakeholders,

In my capacity as the chairperson of the Board of WaterCAN I am happy to present this report, reflecting a ten (10)-month period of financial stability, underpinned in part by funding support received from the Organisation Undoing Tax Abuse (OUTA). It affirms WaterCAN's role as a credible and independent Non-Profit Entity advancing water justice, transparency, and accountability.

In a constrained and uncertain funding environment, WaterCAN has demonstrated financial resilience and prudent stewardship of resources. Revenue amounting to R3,463,777 was secured, reflecting confidence in WaterCAN's mandate and delivery capability.

WaterCAN generated a gross surplus of R3,203,977, indicative of an effective alignment between funding received and program implementation. Operating expenditure of R2,443,282 represents a measured and necessary investment in WaterCAN's capacity, governance structures, and the execution of its strategic initiatives.

The net surplus for the period amounts to R767,693. This surplus has been retained and designated as a strategic reserve to enhance financial sustainability, support future commitments, and mitigate potential risks associated with funding volatility.

The Statement of Financial Position reflects a sound financial position. Total assets amount to R895,158, held in cash and cash equivalents ensures adequate liquidity and operational flexibility. Current liabilities of R127,465 are appropriately managed and fully supported by available resources. Retained income of R767,693 reflects the strengthening of the WaterCAN financial base over the reporting period.

While the financial results for the period are positive, long-term sustainability cannot be dependent on favourable outcomes in a single reporting cycle. Accordingly, the Board is focused on diversifying funding streams, strengthening strategic partnerships, and ensuring that the WaterCAN's cost structure remains aligned to its operational and strategic objectives.

Ultimately the effectiveness of WaterCAN NPC must be assessed by its ability to promote accountability, support affected communities, and contribute to systemic reform within the water sector. Financial discipline serves as an enabler of these outcomes.

The Board records its appreciation to management, staff, and partners for their professionalism and commitment throughout the period. The Board also acknowledges the continued support of donors and stakeholders, whose confidence enables WaterCAN to operate independently and effectively.

The Board remains committed to maintaining high standards of governance, oversight, and ethical leadership, and will continue to guide WaterCAN to ensure its sustainability, relevance, and effectiveness in fulfilling its mandate.

Water Community Action Network NPC

(Registration number: 2025/453527/08)

Financial Statements for the period ended 28 February 2026

Directors' Responsibilities and Approval

The directors are required by the Companies Act of South Africa, to maintain adequate accounting records and are responsible for the content and integrity of the financial statements and related financial information included in this report. It is their responsibility to ensure that the financial statements fairly present the state of affairs of the company as at the end of the financial period and the results of its operations and cash flows for the period then ended, in conformity with the IFRS for SMEs® Accounting Standard as issued by the International Accounting Standards Board (IASB). The external auditors are engaged to express an independent opinion on the financial statements.

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

The directors acknowledge that they are ultimately responsible for the system of internal financial control established by the company and place considerable importance on maintaining a strong control environment. To enable the directors to meet these responsibilities, the directors set standards for internal control aimed at reducing the risk of error or loss in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the company and all employees are required to maintain the highest ethical standards in ensuring the company's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the company is on identifying, assessing, managing and monitoring all known forms of risk across the company. While operating risk cannot be fully eliminated, the company endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The directors are of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss.

The directors have reviewed the company's cash flow forecast for the period to 28 February 2027 and, in the light of this review and the current financial position, they are satisfied that the company has or has access to adequate resources to continue in operational existence for the foreseeable future.

The external auditors are responsible for independently auditing and reporting on the company's financial statements. The financial statements have been examined by the company's external auditors and their report is presented on pages 6 - 7.

The financial statements set out on pages 9 to 15, which have been prepared on the going concern basis, were approved by the board of directors on 14 May 2026 and were signed on its behalf by:

Approval of financial statements

Director

Director

Water Community Action Network NPC

(Registration number: 2025/453527/08)

Financial Statements for the period ended 28 February 2026

Directors' Report

The directors have pleasure in submitting their report on the financial statements of Water Community Action Network NPC for the period ended 28 February 2026.

1. Nature of business

Water Community Action Network NPC was incorporated in South Africa with interests in safeguarding South Africa's water resources through citizen-driven action, credible data, and accountable governance. The company operates in South Africa.

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

2. Directors

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

Directors

Executive Director

FI Adam

Non-Executive Directors

MJ Heywood

JN Kleynhans

AH Lamont

SSS Mota

MA Muller

LN Netshitenzhe

3. 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.

4. Going concern

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

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

5. Auditors

Alchemy Audit Services Incorporated continued in office as auditors for the company for 2026.

At the AGM, the shareholder will be requested to reappoint Alchemy Audit Services Incorporated as the independent external auditors of the company and to confirm Mr HJ Brockbank as the designated lead audit partner for the 2027 financial period.

6. Secretarial administrator

The company secretarial administrator is Alchemy Financial Services Incorporated.

Postal address

PO Box 2627
Northriding
2162

Business address

Unit 3 Bush Hill Office Park
Jan Frederick Avenue
Bush Hill
2154

Independent Auditor's Report

To the Management of Water Community Action Network NPC

Opinion

We have audited the financial statements of Water Community Action Network NPC (the company) set out on pages 9 to 15, which comprise the statement of financial position as at 28 February 2026; and the statement of income and retained earnings; the statement of changes in equity; and the statement of cash flows for the period 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 Water Community Action Network NPC as at 28 February 2026, and its financial performance and cash flows for the period 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. 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 "Water Community Action Network NPC financial statements for the period ended 28 February 2026", which includes the Directors' Report as required by the Companies Act of South Africa and the supplementary information as set out on page 16. The other information does not include the financial statements and our auditor's report thereon.

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

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

Responsibilities of the Directors for the Financial Statements

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

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

Independent Auditor's Report

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

14 May 2026

Alchemy Audit Services Incorporated
HJ Brockbank
Chartered Accountants (SA)
Registered Auditors

Unit 3 Bush Hill Office Park
Jan Frederick Avenue
Bush Hill
2154

Practitioner's Compilation Report

To the Management of Water Community Action Network NPC

I have compiled the financial statements of Water Community Action Network NPC, as set out on pages 9 - 15, based on information you have provided. These financial statements comprise the statement of financial position of Water Community Action Network NPC as at 28 February 2026, the statement of income and retained earnings, statement of changes in equity and statement of cash flows for the period then ended, and a summary of significant accounting policies and other explanatory information.

I performed this compilation engagement in accordance with International Standard on Related Services 4410 (Revised), Compilation Engagements.

I have applied my expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements on the IFRS for SMEs® Accounting Standard as issued by the International Accounting Standards Board (IASB). I have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

These financial statements and the accuracy and completeness of the information used to compile them are your responsibility.

Since a compilation engagement is not an assurance engagement, I am not required to verify the accuracy or completeness of the information you provided to me to compile these financial statements. Accordingly, I do not express an audit opinion or a review conclusion on whether these financial statements are prepared in accordance with the IFRS for SMEs® Accounting Standard as issued by the International Accounting Standards Board (IASB).

Tanya Louw
Chartered Accountant (SA)

14 May 2026
Johannesburg

Water Community Action Network NPC

(Registration number: 2025/453527/08)

Financial Statements for the period ended 28 February 2026

Statement of Financial Position as at 28 February 2026

Figures in Rand	Note(s)	28 February 2026
Assets		
Current Assets		
Trade and other receivables	2	20 000
Cash and cash equivalents	3	875 158
		895 158
Total Assets		895 158
Equity and Liabilities		
Equity		
Retained income		767 693
Liabilities		
Current Liabilities		
Trade and other payables	4	127 465
Total Equity and Liabilities		895 158

Water Community Action Network NPC

(Registration number: 2025/453527/08)

Financial Statements for the period ended 28 February 2026

Statement of Income and Retained Earnings

Figures in Rand	Note(s)	10 months ended 28 February 2026
Revenue	5	3 463 777
Cost of sales	6	(259 800)
Gross profit		3 203 977
Operating expenses	7	(2 443 282)
Operating profit		760 695
Investment revenue	10	6 998
Profit for the period		767 693
Retained income at the end of the period		767 693

Water Community Action Network NPC

(Registration number: 2025/453527/08)

Financial Statements for the period ended 28 February 2026

Statement of Cash Flows

Figures in Rand	Note(s)	10 months ended 28 February 2026
Cash flows from operating activities		
Cash receipts from customers		3 443 777
Cash paid to suppliers and employees		(2 575 617)
Cash generated from operations	12	868 160
Interest income		6 998
Net cash from operating activities		875 158
Total cash movement for the period		875 158
Total cash at end of the period	3	875 158

Water Community Action Network NPC

(Registration number: 2025/453527/08)

Financial Statements for the period ended 28 February 2026

Accounting Policies

1. Basis of preparation and summary of significant accounting policies

The financial statements have been prepared on a going concern basis in accordance with the IFRS for SMEs® Accounting Standard as issued by the International Accounting Standards Board (IASB), and the Companies Act of South Africa. The financial statements have been prepared on the historical cost basis, except for biological assets at fair value less point of sale costs, and incorporate the principal accounting policies set out below. They are presented in South African Rands.

1.1 Financial instruments

Initial measurement

Financial instruments are initially measured at the transaction price (including transaction costs except in the initial measurement of financial assets and liabilities that are measured at fair value through profit or loss) unless the arrangement constitutes, in effect, a financing transaction in which case it is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial instruments at amortised cost

These include loans, trade receivables and trade payables. They are subsequently measured at amortised cost using the effective interest method. Debt instruments which are classified as current assets or current liabilities are measured at the undiscounted amount of the cash expected to be received or paid, unless the arrangement effectively constitutes a financing transaction.

At each reporting date, the carrying amounts of assets held in this category are reviewed to determine whether there is any objective evidence of impairment. If there is objective evidence, the recoverable amount is estimated and compared with the carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

1.2 Revenue

Donations are recognised, in surplus or deficit, where the company's right to receive payment has been established.

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

Water Community Action Network NPC

(Registration number: 2025/453527/08)

Financial Statements for the period ended 28 February 2026

Notes to the Financial Statements

		10 months ended 28 February 2026
Figures in Rand		
2. Trade and other receivables		
Amounts due from related parties		20 000
3. Cash and cash equivalents		
Cash and cash equivalents consist of:		
Bank balances		875 158
4. Trade and other payables		
Trade payables		20 000
Amounts due to related parties		60 735
Accrued leave pay		46 730
		127 465
5. Revenue		
First National Bank Supporter Donation for test kits		242 000
Other - Test kit sales		103 018
Donations received		3 118 759
		3 463 777
6. Cost of sales		
Sale of goods		
First National Bank Supporter		242 000
Cost of test kits sold		17 800
		259 800
7. Operating expenses		
Operating expenses include the following expenses:		
Employee costs		1 323 087
8. Auditor's remuneration		
Fees		27 485
9. Employee cost		
Employee costs		
Basic		1 231 666
SDL		76 409
Other payroll levies		15 012
		1 323 087

Water Community Action Network NPC

(Registration number: 2025/453527/08)

Financial Statements for the period ended 28 February 2026

Notes to the Financial Statements

		10 months ended 28 February 2026
Figures in Rand		
10. Investment revenue		
Interest revenue		
Bank		6 998
11. Taxation		
Non provision of tax		
No provision has been made for 2026 tax as the organisation is a public benefit organisation in terms of Section 30 of the Income Tax Act of South Africa and the receipts and accruals are exempt from income tax in terms of Section 10(1)(cN).		
12. Cash generated from operations		
Net profit before taxation		767 693
Adjust for items which are presented separately:		
Investment income		(6 998)
Changes in working capital:		
(Increase) decrease in trade and other receivables		(20 000)
Increase in trade and other payables		127 465
		868 160
13. Related parties		
Relationships		
Associated entity	Organisation Undoing Tax Abuse NPC	
Related party balances and transactions with entities with control, joint control or significant influence over the company		
Related party balances		
Amounts included in Trade receivable (Trade Payable) regarding related parties		
Organisation Undoing Tax Abuse NPC		20 000
Organisation Undoing Tax Abuse NPC		(60 735)
Related party transactions		
Donations paid to (received from) related parties		
Organisation Undoing Tax Abuse NPC		(2 435 430)

Water Community Action Network NPC

(Registration number: 2025/453527/08)

Financial Statements for the period ended 28 February 2026

Notes to the Financial Statements

	10 months ended 28 February 2026
Figures in Rand	

14. Directors' and prescribed officer's remuneration

Executive

2026

Directors' emoluments	Basic salary	Total
Services as director or prescribed officer		
FI Adam	1 033 115	1 033 115

15. Comparative figures

No comparative figures have been presented as these are the first financial statements of the company.

Water Community Action Network NPC

(Registration number: 2025/453527/08)

Financial Statements for the period ended 28 February 2026

Detailed Income Statement

Figures in Rand	Note(s)	10 months ended 28 February 2026
Revenue		
Donations received		3 118 759
Sale of goods		242 000
Revenue 2		103 018
	5	3 463 777
Cost of sales		
Purchases		(259 800)
Gross profit		3 203 977
Operating expenses		
Accounting fees		(117 029)
Administration and management fees		(1 644)
Advertising		(5 652)
Auditors remuneration	8	(27 485)
Bank charges		(7 671)
Conference expenses		(12 076)
Computer expenses		(52 500)
Consulting and professional fees		(728 696)
Employee costs		(1 323 087)
Entertainment		(4 886)
Postage		(58 600)
Printing and stationery		(2 370)
Subscriptions		(34 196)
Telephone and fax		(481)
Training		(29 008)
Travel - local		(37 901)
		(2 443 282)
Operating profit		760 695
Investment income	10	6 998
Profit for the period		767 693

Contact us

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Water Community Action Network NPC

2025/453527/08