

DIGNITY SA
(Registration Number 097 - 936 NPO)
Annual Financial Statements
for the year ended 28 February 2026

Compiled Financial Statements
in compliance with the Nonprofit Organisations Act of South Africa
Prepared by: Silverstone Financial Solutions (Pty) Ltd

DIGNITY SA

(Registration Number 097 - 936 NPO)

Annual Financial Statements for the year ended 28 February 2026

Index

	Page
General Information	2 - 3
Members' Responsibilities and Approval	4
Members' Report	5
Report of the Compiler	6
Statement of Financial Position	7
Statement of Comprehensive Income	8
Statement of Changes in Equity	9
Statement of Cash Flows	10
Accounting Policies	11
Notes to the Financial Statements	12 - 13
Supplementary information: Detailed Income Statement	14

DIGNITY SA

(Registration Number 097 - 936 NPO)

Annual Financial Statements for the year ended 28 February 2026

General Information

Country of Incorporation and Domicile	South Africa
Registration Number	097 - 936 NPO
Registration Date	30 January 2012
Nature of Business and Principal Activities	The nonprofit organisation is raising awareness with the public and medical professionals of the terrible plight of terminally ill South Africans under current laws governing euthanasia, with the view to eventually challenge these laws in the Constitutional Court of South Africa.
Members	Willem Adolf Landman Lynne Grubb Joseph Valentino Raimondo
Registered Office	14 Francis Road Pinelands Cape Town 7405
Business Address	79 Longlands Country Estate Polkadraai Road (M12) Vlottenburg Stellenbosch 7604
Postal Address	79 Longlands Country Estate Polkadraai Road (M12) Vlottenburg Stellenbosch 7604
Bankers	ABSA Bank Limited
Tax Number	9050247221
PBO Number	930036436
Level of Assurance	These financial statements have been compiled in compliance with the applicable requirements of the International Standard on Related Services 4410: Engagements to Compile Financial Statements.
Accountants	Silverstone Financial Solutions (Pty) Ltd 24 Hendrik Bergh Street Rozendal Stellenbosch 7600

DIGNITY SA

(Registration Number 097 - 936 NPO)

Annual Financial Statements for the year ended 28 February 2026

General Information

Preparer

Silverstone Financial Solutions (Pty) Ltd
24 Hendrik Bergh Street
Rozendal
Stellenbosch
7600

DIGNITY SA

(Registration Number 097 - 936 NPO)

Annual Financial Statements for the year ended 28 February 2026

Members' Responsibilities and Approval

The members are required by the Nonprofit Organisations 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. 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 nonprofit organisation, and explain the transactions and financial position of the business of the nonprofit organisation at the end of the financial year. The annual financial statements are based upon appropriate accounting policies consistently applied throughout the nonprofit organisation and supported by reasonable and prudent judgements and estimates.

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

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

The members 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 members have no reason to believe that the nonprofit organisation will not be a going concern in the foreseeable future. The annual financial statements support the viability of the nonprofit organisation.

The compilers are responsible for reporting on the nonprofit organisation's financial statements. The compilation report is presented on page 6.

The financial statements set out on pages 7 to 13, and the supplementary information set out on page 14 which have been prepared on the going concern basis, were approved by the members and were signed on 03/18/2026 on their behalf by:

Willem Adolf Landman

Willem Adolf Landman

Lynne Grubb

Lynne Grubb



Joseph Valentino Raimondo

DIGNITY SA

(Registration Number 097 - 936 NPO)

Annual Financial Statements for the year ended 28 February 2026

Members' Report

The members present their report for the year ended 28 February 2026.

1. Review of financial results and activities

Main business and operations

The nonprofit organisation is raising awareness with the public and medical professionals of the terrible plight of terminally ill South Africans under current laws governing euthanasia, with the view to eventually challenge these laws in the Constitutional Court of South Africa. There were no major changes herein during the year.

The nonprofit organisation generated a surplus after tax for the year ended 28 February 2026 of R861,667 (2025: deficit of R157,645).

The nonprofit organisation's revenue increased from R311,104 in the prior year to R3,050,022 for the year ended 28 February 2026.

The nonprofit organisation's cash flows from operating activities changed from an inflow of R727,878 in the prior year to an inflow of R944,811 for the year ended 28 February 2026.

2. Going concern

The nonprofit organisation's financial statements have been prepared on the going concern basis. The Members having performed a review of the nonprofit organisation's ability to continue as a going concern in the foreseeable future and therefore, based on this review, considers the preparation of the financial statements on this basis to be appropriate.

3. Members

The members of the nonprofit organisation during the year and up to the date of this report are as follows:

Willem Adolf Landman

Lynne Grubb

Joseph Valentino Raimondo

4. Compilers

Silverstone Financial Solutions (Pty) Ltd compiled the annual financial statements for the year under review.

Report of the Compiler

To the Members of DIGNITY SA

We have compiled the accompanying financial statements of DIGNITY SA based on information you have provided. These financial statements comprise the statement of financial position as at 28 February 2026, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

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

We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with the basis of accounting described in note 2 to the financial statements and the requirements of the Nonprofit Organisations Act of South Africa. We 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, we are not required to verify the accuracy or completeness of the information you provided to us to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether these financial statements are prepared in accordance with the basis of accounting described in note 2 to the financial statements.

Our compilation report is intended solely for your use in your capacity as management of DIGNITY SA, and should not be distributed to other parties.

Silverstone Financial Solutions (Pty) Ltd

03/18/2026

Cecil Jordaan

Per:
Director / Partner
Accountant

24 Hendrik Bergh Street
Rozendal
Stellenbosch
7600

DIGNITY SA

(Registration Number 097 - 936 NPO)

Financial Statements for the year ended 28 February 2026

Statement of Financial Position

Figures in R	Notes	2026	2025
Assets			
Current assets			
Trade and other receivables	3	5,850	64,477
Cash and cash equivalents	4	1,763,782	818,971
Total current assets		1,769,632	883,448
Total assets		1,769,632	883,448
Equity and liabilities			
Equity			
Accumulated surplus		1,745,115	883,448
Liabilities			
Current liabilities			
Trade and other payables	5	24,517	-
Total equity and liabilities		1,769,632	883,448

DIGNITY SA

(Registration Number 097 - 936 NPO)

Financial Statements for the year ended 28 February 2026

Statement of Comprehensive Income

Figures in R	Notes	2026	2025
Revenue	6	3,050,022	311,104
Administrative expenses	7	(94,981)	(41,676)
Other expenses	8	(2,196,963)	(499,008)
Surplus / (deficit) from operating activities		758,078	(229,580)
Finance income	9	103,589	71,935
Surplus / (deficit) for the year		861,667	(157,645)

DIGNITY SA

(Registration Number 097 - 936 NPO)

Financial Statements for the year ended 28 February 2026

Statement of Changes in Equity

Figures in R	Accumulated surplus
Balance at 1 March 2024	1,041,093
Changes in equity	
Deficit for the year	(157,645)
Total comprehensive income for the year	(157,645)
Balance at 28 February 2025	883,448
Balance at 1 March 2025	883,448
Changes in equity	
Surplus for the year	861,667
Total comprehensive income for the year	861,667
Balance at 28 February 2026	1,745,115

DIGNITY SA

(Registration Number 097 - 936 NPO)

Financial Statements for the year ended 28 February 2026

Statement of Cash Flows

Figures in R	Note	2026	2025
Cash flows from operations			
Surplus / (deficit) for the year		861,667	(157,645)
Adjustments to reconcile surplus / (deficit)			
Adjustments for finance income		(103,589)	(71,935)
Adjustments for (increase) / decrease in trade accounts receivable		(5,850)	950,000
Adjustments for decrease / (increase) in other operating receivables		64,477	(64,477)
Adjustments for increase in trade accounts payable		24,517	-
Total adjustments to reconcile surplus / (deficit)		(20,445)	813,588
Net cash flows from operations		841,222	655,943
Interest received		103,589	71,935
Net cash flows from operating activities		944,811	727,878
Net increase in cash and cash equivalents		944,811	727,878
Cash and cash equivalents at beginning of the year		818,971	91,093
Cash and cash equivalents at end of the year	4	1,763,782	818,971

DIGNITY SA

(Registration Number 097 - 936 NPO)

Financial Statements for the year ended 28 February 2026

Accounting Policies

1. General information

DIGNITY SA ('the nonprofit organisation') is raising awareness with the public and medical professionals of the terrible plight of terminally ill South Africans under current laws governing euthanasia, with the view to eventually challenge these laws in the Constitutional Court of South Africa.

The nonprofit organisation is incorporated as a nonprofit organisation and domiciled in South Africa. The address of its registered office is 14 Francis Road, Pinelands, Cape Town, 7405.

2. Basis of preparation and summary of significant accounting policies

The financial statements of DIGNITY SA have been prepared in accordance with the basis of accounting set out below and the Nonprofit Organisations Act of South Africa. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of investment property, certain property, plant and equipment, biological assets and derivative financial instruments at fair value. They are presented in South African Rand.

The preparation of financial statements in conformity with the basis of accounting described below requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the nonprofit organisation's accounting policies.

The principal accounting policies applied in the preparation of these annual financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

2.1 Financial instruments

Trade and other receivables

Trade receivables are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the nonprofit organisation will not be able to collect all amounts due according to the original terms of the receivables.

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

Cash and cash equivalents

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

Trade and other payables

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

2.2 Revenue

Revenue represents donations received, and is accounted for as and when the donation has been received.

Interest income is recognised using the effective interest method.

DIGNITY SA

(Registration Number 097 - 936 NPO)

Financial Statements for the year ended 28 February 2026

Notes to the Financial Statements

Figures in R

2026

2025

3. Trade and other receivables

Trade and other receivables comprise:

Trade receivables	5,850	-
Value added tax	-	64,477
Total trade and other receivables	5,850	64,477

4. Cash and cash equivalents

4.1 Cash and cash equivalents included in current assets:

Cash

Balances with banks	1,763,782	818,971
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4.2 Net cash and cash equivalents

Current assets	1,763,782	818,971
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5. Trade and other payables

Trade and other payables comprise:

Trade payables	24,517	-
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6. Revenue

Revenue comprises:

Donations received	3,050,022	311,104
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7. Administrative expenses

Administrative expenses comprise:

Accounting fees	79,503	39,948
Bank charges	1,968	1,728
Subscriptions	13,510	-
Total administrative expenses	94,981	41,676

DIGNITY SA

(Registration Number 097 - 936 NPO)

Financial Statements for the year ended 28 February 2026

Notes to the Financial Statements

Figures in R

2026

2025

8. Other expenses

Other expenses comprise:

Boosting social media	3,299	-
Consultant expense	36,000	-
Corporate Identity	-	384
Digital content manager	60,000	-
Employee benefit expenses	858,528	-
Event expenses	47,869	-
Events	63,374	10,920
Legal expense	949,383	416,125
Marketing & PR consultants	84,155	7,381
Membership fees	-	9,008
Merchandise	6,173	-
Podcast	50,281	-
Printing and stationery	1,608	3,285
Software expenses	1,375	-
Travel - local	5,076	13,333
Website	7,982	6,072
Website & social media maintenance	21,860	32,500
Total other expenses	2,196,963	499,008

9. Finance income

Finance income comprises:

Interest received	103,589	71,935
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10. Income tax expense

The entity is registered as a non profit organisation in terms of section 10(1)(nC) of the Income Tax Act no. 58 of 1962 as amended. No taxation is therefore calculated or provided for.

11. Going concern

The members believe that the nonprofit organisation has adequate financial resources to continue in operation for the foreseeable future and accordingly the annual financial statements have been prepared on a going concern basis.

DIGNITY SA

(Registration Number 097 - 936 NPO)

Annual Financial Statements for the year ended 28 February 2026

Detailed Income Statement

Figures in R	Notes	2026	2025
Revenue	6		
Donations		3,050,022	311,104
Administrative expenses	7		
Accounting fees		(79,503)	(39,948)
Bank charges		(1,968)	(1,728)
Subscriptions		(13,510)	-
		(94,981)	(41,676)
Other expenses	8		
Boosting social media		(3,299)	-
Consultant expense		(36,000)	-
Corporate Identity		-	(384)
Digital content manager		(60,000)	-
Employee costs - salaries		(858,528)	-
Event expenses		(47,869)	-
Events		(63,374)	(10,920)
Legal expense		(949,383)	(416,125)
Marketing & PR consultants		(84,155)	(7,381)
Membership fees		-	(9,008)
Merchandise		(6,173)	-
Podcast		(50,281)	-
Printing and stationery		(1,608)	(3,285)
Software expenses		(1,375)	-
Travel - local		(5,076)	(13,333)
Website		(7,982)	(6,072)
Website & social media maintenance		(21,860)	(32,500)
		(2,196,963)	(499,008)
Surplus / (deficit) from operating activities		758,078	(229,580)
Finance income	9		
Interest received		103,589	71,935
Surplus / (deficit) for the year		861,667	(157,645)



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✓ **Joseph Valentino Raimondo**

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