Allied Health Professions Council of South Africa

(AHPCSA)

Ensuring quality complementary and alternative healthcare of choice

ANNUAL REPORT 2024 / 2025

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Message from the Chairperson – Professor C Yelverton

To our valued practitioners, stakeholders, and the people of South Africa,

As the newly elected Chairperson of the Allied Health Professions Council of South Africa (AHPCSA), it is with great optimism and a sense of collective purpose that I reflect on our path ahead. This past year has been one of laying a new foundation, built on collaboration, innovation, and a commitment to the public we serve. Together, we are embarking on several key journeys:

1. **Championing Our Place in National Healthcare Insurance and Public Health:**

   We are actively shaping our role within the national conversation on healthcare. We are developing clear, profession-specific frameworks to contribute meaningfully within our specific disciplines to both communicable and non-communicable diseases. Furthermore, we are advocating for the formal inclusion of our professions into public health policy, ensuring that the benefits of allied health reach every community and move towards a truly inclusive health system.

2. **Empowering Our Community:**

   We are revitalising our connection with practitioners through new channels like our upcoming AHPCSA Podcast and WhatsApp platform, designed to foster dialogue, share knowledge, and build a more engaged and informed profession. The update of our Code of Ethics is an important initiative in this regard, and we will be engaging via virtual sessions to ensure it remains a relevant guide for practitioners.

3. **Building a Sustainable Future:**

   To secure the legacy of our professions, we are taking deliberate steps to ensure the Council's financial health and operations. This includes exploring new models for delivering value-added services, like CPD courses, and reinvigorating our efforts to partner with universities across South Africa. Our goal is to cultivate the next generation of practitioners and guarantee the continued availability of world-class education and training in South Africa.

None of this is possible without the remarkable dedication of the Council members, our Professional Boards, and the unwavering support of our Registrar and her team. The energy and direction of the Registrar has been the impetus for many of these changes.

This annual report is a snapshot of the direction of the council. It is an invitation to engage, to contribute, and to help us write the next chapter for the allied health professions in South Africa. Together, we can move our professions forward to become integrated and contribute to the health and well-being of our nation.

Professor Christopher Yelverton

Chairperson: Allied Health Professions Council of South Africa

Message from the Registrar – Ms E Pillay Naidoo

It is with great honour that I present to you the 2024/2025 Annual Report of the Allied Health Professions Council of South Africa (AHPCSA). This report not only highlights our operational performance but also reflects the progress we have made in fulfilling our statutory mandate: to protect the public, regulate professional practice, standardise education and training, and advance the integration of the Allied Health Professions into the broader South African health system.

Throughout this reporting period, we have remained steadfast in our commitment to fairness, transparency, consistency and accountability. Our focus has been on executing our responsibilities with professionalism, efficiency and effectiveness—always mindful that the ultimate beneficiaries of our work are the people of South Africa who deserve safe, competent and accessible healthcare.

Strengthening Public Health Integration

A significant achievement of the year has been Council's work towards policy development for the inclusion of the Allied Health Professions into the public health sector. This is not a symbolic effort—it is a strategic intervention that recognises the depth of expertise within our professions and their potential to alleviate pressure on already overburdened public health facilities.

For example, modalities such as acupuncture and chiropractic care have been shown internationally to reduce the demand for pharmaceutical interventions and surgical referrals, thereby lowering long-term healthcare costs. Similarly, disciplines such as naturopathy and homeopathy provide complementary approaches that can improve patient outcomes when integrated into multidisciplinary teams. By advancing the allied professions into the public sector, the AHPCSA is aligning with the country's broader health reform agenda and ensuring that patients benefit from a wider range of safe, evidence-informed treatment options.

The draft policy was submitted to the office of the Minister of Health. We therefore request your support for the policy and the broader objective of public health sector inclusion, with a view to securing the future of all our professions.

National Health Insurance and Universal Health Coverage

The promulgation of the National Health Insurance Act, No. 20 of 2023 has ushered in a new era for South Africa's healthcare system. The Constitution, under Section 27(2), obliges the State to progressively realise the right of every person to healthcare services. The AHPCSA's work contributes directly to this constitutional promise.

Our commitment to inclusion under the National Health Insurance (NHI) framework is not simply administrative—it is transformative. By positioning the Allied Health Professions as part of primary health care (PHC) delivery, we support the national objective of ensuring Universal Health Coverage (UHC).

Globally, the G20 health agenda and the Second Presidential Health Compact have recognised the necessity of multidisciplinary healthcare teams. In line with this, the AHPCSA has begun engaging with policy frameworks to ensure that our professions—many of which are rooted in holistic and preventative healthcare—are appropriately integrated into the PHC system. This is critical if South Africa is to deliver equitable, comprehensive and sustainable health services to its people.

Advancing Education and Training

Education is the foundation of professional competence. The AHPCSA has therefore prioritised the development of clear, measurable standards for education and training. During this period, we successfully developed and published Portfolios of Evidence that define the competencies required of a graduate who is safe, ethical and practice ready.

To ensure consistency across training institutions, we also finalised institutional review instruments—robust tools that allow us to assess whether institutions offering Allied Health programmes meet the required standards of teaching, clinical exposure, infrastructure and governance.

Our engagement with 18 institutions nationwide represents an important step in increasing the number of accredited providers and, ultimately, the number of trained professionals available to serve the public. This initiative speaks directly to our mandate: not only to safeguard public safety but also to ensure that the pipeline of future practitioners is sustainable, diverse and competent.

Stakeholder Engagement

The AHPCSA recognises that regulation cannot take place in isolation. Our work is enriched through stakeholder engagement, whether through Council and Professional Board meetings, sector-specific consultations, or participation in local and international conferences.

For instance, our recent engagements with professional associations highlighted the urgent need to address practitioner wellness and ethical training, which in turn informed the Council's revised guidelines on professional conduct. Similarly, our participation in national health policy forums allowed us to advocate for the inclusion of our professions in primary healthcare pilot projects under the NHI.

These interactions are not mere formalities—they are collaborative partnerships that ensure the AHPCSA's regulatory decisions are relevant, informed and responsive to the evolving needs of both practitioners and the public.

Clean Audit Achievement

A highlight of the year was Council's attainment of an unqualified clean audit. This achievement reflects the diligence, integrity and commitment of Council members, executive management, the finance team, and all supporting departments. In an era where governance failures often undermine public trust in institutions, this outcome demonstrates that the AHPCSA is a

credible, accountable regulator worthy of the confidence placed in it by the public, practitioners and government alike.

Regulations

We are pleased to announce that the following regulations have been promulgated and may be access on our website.

https://ahpcsa.co.za/wp-content/uploads/2025/12/4.-RR-to-fines-which-may-be-imposed-by-an-inquiring-body.pdf

https://ahpcsa.co.za/wp-content/uploads/2025/12/3.-Traditional-Chinese-Medicine-and-Acupunture.pdf

https://ahpcsa.co.za/wp-content/uploads/2025/12/2.-Reflexology-and-Therapeutic-Reflexology.pdf

https://ahpcsa.co.za/wp-content/uploads/2025/12/1.-Regulations-relating-to-the-profession-of-Therapeutic-massage.pdf

We have submitted the proposed amendments to the *Rules Specifying the Acts or Omissions in Respect of Which Disciplinary Action May Be Taken by the Board* (1983) to the Office of the Minister of Health. These amendments have been effected to align the rules with the evolving health-care landscape, as reflected in the stakeholder engagement process conducted earlier this year. The amendments introduce provisions that permit members to advertise and support the use of telemedicine. Once the proposed amendments are submitted for public comment, your support for the adoption of these amendments would be sincerely appreciated.

Acknowledgements

I extend my deepest appreciation to the Council and Professional Boards for their steadfast leadership and commitment to our shared vision. To our employees, whose dedication and resilience underpinned every success reflected in this report, I offer sincere gratitude.

As we look to the future, we do so with confidence that the AHPCSA will continue to build on this strong foundation. Together, we will expand our contributions to public health, strengthen professional practice, and ensure that the Allied Health Professions remain a vital part of South Africa's journey towards a healthier and more inclusive healthcare system.

Ms Esther Pillay Naidoo

Registrar:

Allied Health Professions Council of South Africa

The Education Committee – Ms R Marais

Mandate of the Committee

The Education Committee plays a pivotal role in fulfilling the AHPCSA's mandate to protect the public through the assurance of quality education and training for all Allied Health Professions. Its functions are designed to ensure that graduates entering practice are competent, ethical, and aligned with both national and international healthcare and educational standards.

The Committee's mandate includes:

1. Developing, reviewing, and maintaining minimum standards of education and training for all professions registered under the AHPCSA. For example, this involves periodic benchmarking against curricula in countries such as India, China, and Europe, ensuring South African qualifications remain globally comparable while meeting local health needs.
2. Considering and finalising applications from educational institutions and training schools and submitting recommendations to Council for in-principle approval. This is crucial for expanding access to recognised training while ensuring that quality and integrity are not compromised.
3. Advising and recommending research on best practices in health education, ensuring that new evidence informs teaching, clinical training, and assessment. For instance, the Committee has explored integrated models of teaching anatomy and physiology that serve both Western and complementary medical disciplines.
4. Engaging with stakeholders on education and training matters, ensuring that the voices of institutions, students, practitioners, and the public are considered in decision-making. These engagements ensure education remains relevant, inclusive, and responsive to evolving healthcare demands.

Curriculum Accreditation

During this reporting period, the Committee has considered and recommended to Council the accreditation of seven (7) new qualifications.

This represents a landmark step in embedding Allied Health Professions education within a greater number of universities, ensuring the sustainability of the professions. The programmes brings together multiple disciplines, fostering both interdisciplinarity and recognition within South Africa's higher education sector.

Portfolio of Evidence (POE)

Central to ensuring graduate competency is the development of Portfolios of Evidence (POEs) for each profession under the AHPCSA. These POEs provide structured assessment frameworks against which students must demonstrate competence before entering professional practice.

The following POEs were finalised during the period:

- Acupuncture
- Chinese Medicine and Acupuncture
- Chiropractic
- Homeopathy
- Naturopathy
- Phytotherapy
- Therapeutic Aromatherapy
- Therapeutic Massage Therapy
- Therapeutic Reflexology

By setting out measurable outcomes in areas such as clinical reasoning, ethical practice, patient safety, and practical skill, these POEs ensure that institutions produce graduates who are safe, effective, and practice-ready. For example, in the case of Chiropractic, the POE requires evidence of competency in spinal assessment, while in Naturopathy, emphasis is placed on holistic case management.

Institutional Review Instruments

The Committee also developed a suite of Institutional Review Instruments to support the evaluation of higher education institutions offering AHPCSA-regulated qualifications. These instruments provide a standardised, transparent, and rigorous process for quality assurance.

<u>The tools include:</u>

- Framework for Institutional Reviews – outlining the principles and scope of the review process.
- Manual for Institutional Reviews – providing detailed procedures for reviewers and institutions.
- Self-Evaluation Portfolio – enabling institutions to critically assess their own programmes against Council standards.
- Self-Evaluation Template – a structured reporting tool to ensure consistency across institutions.
- Quality Improvement Plan – a mechanism for institutions to address gaps identified during reviews and commit to continuous improvement.

These instruments strengthen accountability and ensure that students, funders, and the public can have confidence in the quality of training provided.

Institutional Reviews

The AHPCSA conducted the following institutional reviews during the reporting period:

- Potchefstroom Academy
- University of Johannesburg
- Durban University of Technology

Ms Rita Marais

Chairperson: Education Committee

Allied Health Professions Council of South Africa

PBCO – Dr K da Silva

ANNUAL REPORT: PROFESSIONAL BOARD FOR CHIROPRACTIC AND OSTEOPATHY

1. OVERVIEW/INTRODUCTION

The Professional Board for Chiropractic and Osteopathy (PBCO) is composed of seven members. The Board has had a productive and busy 2024/2025 period.

2. Composition of the Professional Board

Dr K da Silva – Chairperson (Chiropractic)

Dr L O'Connor – Vice-Chairperson (Chiropractic)

Dr M De Wet – (Chiropractic)

Dr K-L McCay – (Osteopathy)

Dr T de Kock – (Osteopathy)

Dr P McDonald – (Osteopathy)

Dr M De Wet – (Chiropractic)

Dr J Smit – (Community Representative)

3. STRATEGIC INTENT OF THE BOARD

The PBCO plays a pivotal role in assisting the AHPCSA in its mandate to protect the public through regulating the professions of Chiropractic and Osteopathy.

4. GOVERNANCE

4.1. Members of the PBCO attended training offered through the office of the Registrar to up-skill Board members.

4.2. PBCO Meetings – four meetings were held, two per year with 100% of the agendas being completed. Where necessary, items were circulated via round-robin to facilitate decisions outside of the scheduled meetings.

4.3. Sub-committees of the Board: Internship oversight committee – two meetings were held – one each year.

4.4. Terms of References were developed for the PBCO and internship subcommittee.

5. REPORT ON ANNUAL PERFORMANCE

5.1. EDUCATION AND TRAINING

The PBCO engaged in the development of a document titled: The Competent Graduate: Portfolio of Evidence Chiropractic. This document will guide the institutional reviews taking place in 2025.

No institutional reviews were conducted in 2024. These have been scheduled for 2025.

INSTITUTION	DATE	PROGRAMME
Durban University of Technology	8,10 and 24th October 2025	Chiropractic
University of Johannesburg	27 and 29th October and 4th November 2025	Chiropractic

5.2. **Internship Committee**

The National Internship Coordinator met with the senior students from both the University of Johannesburg and the Durban University of Technology, to present the internship programme and its requirements to the students and student interns. The regional committees have engaged on a one-on-one basis with the student interns and interns to facilitate them completing the requirements. An application was made to the Council for remuneration for the internship sub-committee members. The council approved the fee equivalent to the AHPCSA fees for the year payable at the end of the year.

A meeting took place to discuss internship and its future direction. A sub-committee was formed to further engage with this item; they will be meeting at the end of 2025.

5.3. **Registrations**

In the year under review 25 new registrations took place with 6 restorations for the discipline of Chiropractic. One registration occurred for the discipline Osteopathy.

5.4. **Continuing Professional Development (CPD)**

There were 25 applications made to the PBCO for CPD activities. The majority were received from the Chiropractic Association of South Africa and their regional branches.

5.5. **Professional Conduct**

Four (4) new matters of unprofessional conduct were reported to the Board in 2025. Four matters finalised with three warnings being given and one suspension sanctioned at a hearing. Two matters are on appeal.

5.6. **Stakeholder Engagement**

Representatives from the Chiropractic Association of South Africa (CASA) were present as observers at the PBCO meetings. The Chair attended the second presidential Health Compact signing.

5.7. **Professional matters**

- The Board supported the World Health Guidelines for the Management of Low Back Pain, which was approved by the Council and published as a Board Notice.
- The Board supported the development of the World Spine Care Clinic in Hoedspruit.

5.8. **Integration of Chiropractic into Public Health**

The PBCO together with the Office of the Registrar and various stakeholders, worked together to develop a document motivating the inclusion of Chiropractic and Osteopathy into public health. This will be compiled into one document from the AHPCSA.

5.9. **Feedback on the Amended Scope of Practice that was Posted for Comment from NDoH**

The Board received and commented on the feedback received from the NDoH on the amended scope of practice which was distributed for comment. The responses to the comments were compiled and submitted to Council.

6. Conclusion

The PBCO continues to strive to ensure the professional integrity of the professions under its regulation, prioritising the safety and the best interests of the public.

Achievements

- Effective processing of CPD applications
- High number of registrations
- Development of portfolio of evidence and motivation for inclusion into public health

Challenges

- Timeous communication from members
- High number of applications / businesses from Chiropractic with only 3 members form this profession on the board, results in a high burden.

Dr Kendrah da Silva

Chairperson: PBCO

Allied Health Professions Council of South Africa

PBHNP – Dr M Caminsky

ANNUAL REPORT: PROFESSIONAL BOARD OF HOMEOPATHY, NATUROPATHY AND PHYTOTHERAPY (PBHNP):

1. Overview and introduction:

The Professional Board for Homeopathy, Naturopathy and Phytotherapy (PBHNP) was established in terms of Section 10A of the Allied Health Professions Act, 63 of 1982 (The Act). The PBHNP consists of nine (9) members, with three (3) members representing each profession. The chair and vice-chair remained the same during 2024 and 2025. One PB member representing the profession of Homeopathy stepped down, and was replaced with a new member, while the two vacant seats for Naturopathy representatives were also filled.

As a statutory structure of the Allied Health Professions Council of South Africa (AHPCSA), the PBHNP exists to safeguard public interest, regulate professional practice, advise on matters relating to education, and promote the growth of the disciplines under its purview. These professions are deeply rooted in centuries of healing knowledge and have an increasing relevance in South Africa's health environment. Through its work, the PBHNP ensures that such practices are carried out safely, ethically, and within a framework of professional accountability.

2. Composition of the Professional Board

Dr M Caminsky (Chairperson) – Phytotherapy

Dr S Kara (Vice-Chairperson) – Homeopathy

Dr L Metz – Homeopathy

Dr D Naude – Homeopathy

Dr L Jaceni – Naturopathy

Dr Z Tshefu – Naturopathy

Dr MS Carpenter – Phytotherapy

Dr P Moukangoe – Phytotherapy

Dr A Pelteret – Naturopathy

Prof D Mphuthi – Community Representative

3. Vision & mission:

The mandate of the PBHNP is defined in The Act, with the following objectives:

a. To advise the Council on all matters relating to the professions under its scope. This includes alignment with universal norms and values, and an emphasis on democracy,

transparency, equity, accessibility, and community involvement. For example, in recent consultations on expanding the recognition of acupuncture in pain management, the Board's recommendations ensured that both patient safety and equitable access were prioritised.

b. To consult and liaise with other Professional Boards on issues.

c. To advise the Council on training and professional practice. This includes recommendations on curriculum standards, internship models, and ethical practice requirements.

d. To promote liaison in education and training, raising standards locally and internationally.

e. To communicate matters of public importance to Council.

f. To maintain and enhance the dignity and integrity of the professions. This includes the development of professional conduct guidelines and disciplinary processes that strengthen public trust.

g. To guide the profession and protect the public. The Board continues to issue advisories, circulars, and updates to practitioners, ensuring clarity on ethical standards and practice boundaries. During the 2024/2025 time period, the PBHNP actively engaged in providing comment on the Scopes of Practice of Homeopathy, Naturopathy and Phytotherapy.

4. Meetings:

Two (2) PBHNP ordinary meetings took place during 2025.

1. An in-person meeting on 10 March 2025 at the OR Tambo Southern Sun hotel
2. An online meeting on 18 August 2025

At the second ordinary meeting it was decided that all meetings in future will be conducted online due to the time- and cost savings, and the efficiency of the meeting process.

5. Tasks and achievements:

5.1. Portfolios of Evidence

The PBHNP assisted in drafting Portfolios of Evidence (POEs) for each of the three professions under the scope of the board. These tools provide measurable outcomes against which graduate competency can be assessed, ensuring not only academic excellence, but also practical readiness for safe and ethical practice.

5.2. Board exams

The Professional Board conducted two sets of Board exams for Phytotherapy and Naturopathy graduates from the University of the Western Cape (UWC) in 2025:

May 2025

1. Phytotherapy - 4 candidates wrote the exam (0 were successful)
2. Naturopathy - 3 candidates wrote the exam (2 were successful)

September 2025

1. Phytotherapy - 3 candidates have registered for the exam (2 were successful)
2. Naturopathy - 2 candidates have registered for the exam (2 were successful)

5.3. Continued Profession Development (CPD)

In order to ensure lifelong learning and ongoing competence, the PBHNP provides CPD accreditation on a case-by-case application basis. The CPD applications for 2025 came from professional associations, suppliers or manufacturers of complementary medicines, and small study or case discussion groups composed of practitioners. A total of sixteen (16) CPD courses were approved by the PBHNP in 2025.

Accreditation is based on strict criteria set out in the AHPCSA's CPD guidelines. The process - developed by the Council and the Professional Boards - ensures consistency, quality, and transparency across all professions. PBHNP-approved CPD courses covered conditions-specific approaches and best practice guidelines, biomedical ethics, clinical safety, and integrative medicine. The content in these courses were deemed to be at the correct standard to support practitioners in maintaining competency, keeping abreast of evolving best practices, and to adapt to new health trends and public health priorities.

The PBHNP reviewed and edited all the existing CPD documentation of the AHPCSA. Forms were converted to fillable PDFs to make the application and record keeping process easier for practitioners and applicants. This included the CPD guidelines, the provider application form, the practitioner CPD record, and the forms that need to be completed for community outreach and community service.

5.4. Institutional reviews

In keeping with the requirements of the Allied Health Professions Act (63 of 1982) Institutional reviews of the following institutions of higher learning and their respective programmes are scheduled for October & November 2025:
University of Johannesburg - Homoeopathy and Phytotherapy Programmes

Durban University of Technology - Homeopathy programme

5.5. Homeopathic Internship

The homeopathic internship continues to operate effectively and in accordance with Homeopathy Internship Programme Guidelines (Board notice 563 of 2024). The internship is offered in collaboration with the University of Johannesburg and Durban University of Technology i.e. the two institutions of higher education which offer homeopathy programmes. These institutions provide clinical sites for interns to complete a prescribed minimum of 70 patient consultations. A further crucial collaboration with Khula Natural Health Centre NPO exists which serves as a strategic internship site in Kwa-Zulu Natal at which a large portion of patient consultations are completed by many interns. The WeCare Wellness Centre, a satellite community clinic of the University Of Johannesburg, provides a second internship site for interns from this institution. The success of the internship is contributed to by the collaboration with The Homeopathic Association of South Africa (HSA) who provide multiple lectures and workshops for interns which are crucial for them to meet the academic components of the internship.

During the last 12 months 26 interns have completed their respective internships which included over 1800 consultations with patients, over 650 hours of mentorship with registered homeopathic practitioners and over 460 hours of additional community service. During exit interviews, the majority of interns report the internship process as being highly valuable and significantly contributing to their readiness for private practice as homeopathic practitioners.

5.6. Scopes of Practice

Following the release of the draft Scopes of Practice for public comment, 277 responses were submitted by individuals and organisations, made up of 18 responses for Naturopathy, 18 for Phytotherapy, and 241 for Homeopathy. The PBHNP divided into profession-specific task groups to address these responses for feedback to the Registrar of the AHPCSA and the Minister.

5.7. Other tasks and projects

During the last 12 months, the PBHNP:

- Advised and assisted in editing the Code of Ethics and are in the process of updating the regulations so that it is more relevant to modern practice.
- Started work on an AHPCSA submission to support the inclusion of Allied Health Professionals within the National Health Insurance (NHI) framework is currently being developed for submission in June 2026.

- Reviewed and concluded legal complaints against practitioners.
- Provided input and developed content for the draft policies for the inclusion of homeopathy, naturopathy and phytotherapy in the public health system of South Africa.

Dr Marelize Caminsky

Chairperson: PBHNP

Allied Health Professions Council of South Africa

PBACMU – Dr R Deers

ANNUAL REPORT: PROFESSIONAL BOARD OF AYURVEDA, CHINESE MEDICINE AND ACUPUNCTURE AND UNANI TIBB

1. Overview / Introduction

The Professional Board for Ayurveda, Chinese Medicine and Acupuncture, and Unani Tibb (PBACMU) was established in terms of Section 10A of the Allied Health Professions Act, 63 of 1982. The Board is currently composed of six (6) members - 5 representing professions within its scope, as well as a community representative.

As a statutory structure of the Allied Health Professions Council of South Africa (AHPCSA), the PBACMU exists to safeguard public interest, regulate professional practice, and promote the growth of the disciplines under its purview. These professions are independent holistic healing systems enrobed with traditional knowledge and philosophies, and have an increasing relevance in South Africa's diverse healthcare framework. Through its work, the Board advises that such practices be carried out safely, ethically, and within a framework of professional accountability.

2. Composition of the Professional Board

Dr R Deers (Chairperson) – Unani Tibb

Dr F Barden (Vice Chairperson) – Chinese Medicine and Acupuncture

Dr T Vahed – Unani Tibb

Dr A Assad-Levin – Chinese Medicine and Acupuncture

Dr T Govender – Ayurveda

Prof L Qalinge – Community Representative

3. STRATEGIC INTENT OF THE BOARD

The strategic management of the AHPCSA and, by extension, the strategic plans/programmes of all the Professional Boards must present important outcomes, oriented goals and objectives against which the Council's Annual Performance Plan results can be measured and evaluated by Parliament, provincial legislatures, and the public.

The Board's Annual Performance Plan commits to performance activities, indicators and targets that must be achieved in a financial year and are supported by the required budget as set by Council.

3.1. Vision and mission

The vision of the Professional Board for Ayurveda, Chinese Medicine and Acupuncture and Unani Tibb is to regulate and promote safe and equitable access to holistic healing systems represented within the scopes of practices under its mandate.

The mission is to promote Holistic Health systems to all through:

i. Ensuring compliance for professional registration

ii. Appropriate education and training standards

iii. Advocacy for innovative and sustainable professional practice

iv. Transparency

The Board works tirelessly within the parameters of good governance to ensure that it fully ascribes to achieve its vision and mission.

3.2. Strategic objectives

The four broad areas of the strategic objectives are:

3.2.1. Effective stakeholder engagement.

3.2.2. Efficient and effective functioning of the Board.

3.2.3. Quality standards in education, training and practice.

3.2.4. Ensuring compliance with rules and regulations.

The Board has made notable strides in achieving the strategic objectives that it has set for itself, especially in the areas of stakeholder interaction. There is an ongoing continuous quality improvement in all areas of the Board, including administration, financial management and stakeholder engagement.

4. Governance

Ayurveda, Chinese Medicine and Acupuncture and Unani Tibb are holistic healing systems which are recognised by the World Health Organisation (WHO) and have undergone multiple regulatory framework updates as these healing systems become increasingly popular as effective contributors to Global Health objectives. In this way, the PBACMU representatives have the enormous task of aligning regulatory frameworks, education and training and scopes of practice within South Africa with international standards, whilst acknowledging the localised context of South Africa in terms of traditional healing systems within a pluralistic healthcare environment. It is within these dynamics that the PBACMU representatives have noted the importance of engagement of stakeholders in order to build capacity to formulate working committees. The vision for these working committees is to include local and international experts to assist in developing a contextualised regulatory framework for traditional and integrative holistic healing systems such as Ayurveda, Chinese Medicine and Acupuncture and Unani Tibb. Currently, PBACMU representatives have taken on the task of formulating ad hoc stakeholder engagements to identify key individuals to volunteer for the respective modality-specific working committees. The nature of this work is done voluntarily as the PBACMU has not been provided with a

Professional Board budget by Council to facilitate the formulation of subcommittees. We are grateful to those experts who have volunteered their time, extensive knowledge and experience in this endeavour.

5. REPORT ON ANNUAL PERFORMANCE

5.1. Education and training

5.1.1. Curriculum

One of the primary functions of the Board is to determine and uphold standards of education and training.

The Board recommended to Council the Bachelor of Science in Complementary Health at the University of the Western Cape for accreditation. The Board Representatives do note that Chinese Medicine and Acupuncture, as well as the Unani Tibb pathway, have been changed from a diagnostic degree to a postgraduate diploma and have raised concerns in terms of limiting research and specialisation training for these specific healing systems within South African institutions. Furthermore, we note the lack of training pathways for Ayurveda in South African institutions and the non-growth of the register list, whilst noting the increasing popularity and use of Ayurveda herbal products and treatment methods in South Africa.

Durban University of Technology has imminently requested in-principle approval for curricula in Ayurveda, TCM, Homeopathy and Herbal Indigenous Medicine, and the Board will advise accordingly.

5.1.2. Portfolio of Evidence (POE)

PBACMU has drafted Portfolios of Evidence (POE) for Acupuncture and Chinese Medicine and Acupuncture. A final POE has been drafted for Ayurveda, with the intention to assist in the development of South African educational pathways. Whereas, a final draft for Unani Tibb POE is currently undergoing finalisation as Unani Tibb PB representatives are engaged with local and international experts regarding the latest international standardisations as set by WHO global traditional medicine strategy 2025-2034. These POE(s) are tools that provide measurable outcomes against which graduate competency can be assessed, ensuring not only academic excellence but also practical readiness for safe and ethical practice.

5.2. Evaluations

5.2.1. Institutional reviews

The Board continuously monitored the provision of quality education and training of students registered under the ambit of the Board and was committed to providing continued support and guidance to institutions.

Institutions were scheduled for evaluation and accreditation to train students in accordance with the minimum standards based on a cycle of five (5) years.

The following Higher Education Institutions were evaluated during this reporting period:

The University of Johannesburg (UJ) Complementary Medicine department's Postgraduate Diploma in Acupuncture at the period 27 October 2025 to 06 November 2025.

It is noted that currently Ayurveda training is not being offered at any South African institution; thus, no institutional review is scheduled. It is in the interest of the PBACMU and Council that educational pathways for Ayurveda are established, as there is increasing use of Ayurveda treatment methods and herbal products, thus a systematic approach of ensuring adequate institutional training to grow the registration list. Thereby ensuring public safety through the regulation framework of POE, the scope of practice, and registered practitioner.

Furthermore, Unani Tibb training at the University of Western Cape (UWC) is undergoing curriculum changes as noted in 4.1 due to previous institutional review (2006 & 2018) and therefore, no institutional review is scheduled for this institutional review cycle.

5.2.2. Board exams

UWC School of Natural Medicine graduates were required to undertake a board exam according to Board Notice 10 of 2018. In this light, PBACMU has been instructed by Council to provide nominations for board examiners and assist in observing board exams for Chinese medicine and Acupuncture and Unani Tibb graduates from UWC.

This particular board exam format was formulated by the educational committee with final approval by the Council. Thus, examiner selection criteria are set by the educational committee, whereas the PB representatives nominate examiners, with final approval by the Council.

6. Professional Practice

In order to ensure lifelong learning and ongoing competence, the PBACMU accredits individuals and institutions as Continuous Professional Development (CPD) providers.

Accreditation is based on strict criteria set out in the AHPCSA's CPD guidelines. The process—developed jointly by Council and the Professional Boards—ensures consistency, quality, and transparency across all professions. For example, CPD courses in areas such as ethics, clinical safety, and integrative medicine were approved, supporting practitioners in keeping abreast of evolving best practices. This structured CPD approach guarantees that practitioners not only maintain competency but also adapt to new health trends and public health priorities.

CPD approved for 2025:

Provider	Setting	Date
SA Association of Chinese Medicine and Acupuncture	Online Conference	21 June 2025
South African Tibb Association	In-person Conference	27 September 2025
SA Association of Chinese Medicine and Acupuncture	Online Conference	21 September 2025

7. Professional conduct

The PBACMU upholds professional integrity by handling complaints and disciplinary processes in line with Council procedures.

During the reporting period:

Three (3) new complaints were received.

Two (2) matters were finalised, both resulting in warnings issued to practitioners.

One (1) matter is currently at the enquiry stage.

One (1) matter is at appeal.

These outcomes illustrate the Board's commitment to protecting the public while also ensuring fairness and due process for practitioners. They also serve as an educational reminder to the profession about the importance of ethical practice and compliance with Council rules.

8. Financial management

The Board functioned well within its allocated budget in the financial year. The PBACMU budget is set by the Council and allocated for two ordinary meetings per year, where one is held virtually to reduce costs.

9. Stakeholder management

One of the Board's key strategy objectives is to improve stakeholder engagement through advisory and advocacy on matters affecting the profession. In this regard, the Board engaged with its stakeholders through virtual and in-person stakeholder engagements.

The following stakeholders' engagements were conducted:

9.1. Cupping register

The opening of a cupping register was discussed at the South African Tibb Association (SATA) executive board and at the SATA AGM 2024. Further dialogue regarding the scope of practice in terms of traditional healing systems, the access to traditional forms of healing and the intersection of public safety through regulatory frameworks was held with international regulatory committee members, such as the Unani Medicine Research Council of India and the Traditional and Complementary Medicine Division of the Ministry of Health Malaysia. Through these robust discussions, a recommendation was submitted to Council in favour of not opening a stand-alone cupping register. The therapeutic method of cupping was noted to be regulated and thus provide public safety when it forms part of an integral healing system of Unani Tibb and Chinese Medicine, respectively. For this reason, PBACMU had noted that the establishment of public awareness campaigns via stakeholder engagement with professional associations to advise the public to seek registered practitioners for cupping therapy. Furthermore, it notes the need to increase educational pathways to grow the professional registers under the PBACMU mandate.

9.2. International Engagement

During February 2025, PBACMU representatives participated in an international conference where Unani Tibb delegates presented on South Africa's experience in professional regulation. This engagement created an opportunity to exchange perspectives on critical matters such as the regulation of cupping therapy and to compare approaches adopted in other jurisdictions. The Chinese Medicine representative also contributed by presenting in China, further strengthening bilateral professional dialogue. These international platforms underscore that South African practitioners are able to participate credibly at the global level, a recognition made possible through the benchmarked academic and clinical training standards established locally.

9.3. National Health Insurance (NHI) draft policy for PBACMU modalities

The involvement of Traditional Medicine, Complementary, Alternative and Integrative Medicine within the NHI has had limited stakeholder engagement. As PBACMU, we have engaged in discussions with Professional Associations and their members, local and international academics involved in Public Health, to establish how the PBACMU scope of practice can be included within the current NHI funding framework. It has been highlighted that the framework of NHI aligns with a biomedical framing through the standardisation of therapy and thus clear fee structures. Whereas the individualised therapeutic approach and multiple therapies within Holistic healing systems of Ayurveda, Chinese Medicine and Acupuncture and Unani Tibb do not easily align within these standardised Western biochemical fee structures. This concern and complexity have been echoed by the WHO global

traditional medicine strategy 2025-2034. PBACMU representatives are actively engaged with academics and local experts and look forward to being part of the informed discussion in envisioning an equitable framing model which includes Ayurveda, Chinese Medicine and Acupuncture and Unani Tibb into NHI.

10. Regulation and Rules

During the reporting period, the regulation relating to Chinese Medicine and Acupuncture was promulgated. We await the promulgation of the two other regulations relating to the scope of the profession for the PBACMU. This regulatory milestone will provide greater clarity to practitioners and the public about the defined boundaries and responsibilities of Ayurveda, Chinese Medicine and Acupuncture, and Unani Tibb, further strengthening the legitimacy and professionalisation of these disciplines within South Africa's health system

11. Reflections of the Board

In the endorsement of the WHO guidelines on lower back pain treatment (Board Notice 650 of 2024), acupuncture has been acknowledged, but outside of its context within the full system of Traditional Chinese Medicine. At the same time, empirically proven and evidence-based treatment options from Unani Tibb and Ayurveda have been omitted. The PBACMU notes this concern and emphasises that acupuncture should be applied within the philosophy of TCM, while the holistic frameworks of Unani Tibb and Ayurveda—including regimental therapies, dietetics, and pharmacotherapy—should likewise be respected and fully acknowledged. This is essential to uphold the Council's mandate to protect all its professions equitably, as well as to safeguard the public.

Dr Rhoda Deers

Chairperson: PBACMU

Allied Health Professions Council of South Africa

PBARM – Ms S Allan

Annual Report: Professional Board for Aromatherapy, Reflexology and Massage Therapy

1. **Overview/Introduction**

   2024-2025 was marked by significant progress and strategic alignment for the Professional Board for Therapeutic Aromatherapy, Therapeutic Reflexology, and Therapeutic Massage Therapy (PBARM). Our focus has remained steadfast on the core mission of ensuring quality complementary and alternative healthcare of choice for the public. This report provides a comprehensive overview of the key activities, strategic initiatives, and significant resolutions, reflecting our commitment to professional development, robust regulatory frameworks, and the overall advancement of our valued professions.

2. **Composition of the Professional Board**

   The Board's operations throughout the period were led by the following members:

   Ms S Allan (Chairperson) – Therapeutic Massage

   Ms Marinda Nel (Vice-Chairperson) – Therapeutic Reflexology

   Ms P Nettleton – Therapeutic Massage

   Ms L-A O'Flaherty – Therapeutic Aromatherapy

   Ms Shaheeda Moosa – Therapeutic Aromatherapy

   Mr Harry Petrie – Therapeutic Reflexology

   Ms N Mokoape – Community Representative

3. **Governance**

   The Board held several ordinary meetings throughout 2024 and 2025, with a strategic planning session in May 2024 to align our objectives with the Council's broader strategic plan. A significant procedural decision was to transition to one in-person meeting and one online meeting per year to ensure efficiency and accessibility. Subsequently the Board agreed to recommend to Council to consider only online meetings to significantly reduce costs and rather use funds to promote the Allied Health Professions.

4. **Strategic and Regulatory Initiatives**

   A core focus for the Board was to enhance the regulatory environment and ensure the long-term sustainability and growth of the professions. Key strategic developments included:

   - **National Health Insurance (NHI):** A dedicated task team was established to develop a comprehensive document regarding the National Health Insurance (NHI) to ensure the strategic inclusion of our professions in the national healthcare framework.

- **New Registers:** The Board continued its significant progress on the criteria for opening new registers for Aromatherapy and Reflexology, including the development of minimum requirements and consideration of grandfathering existing qualifications. The Board also began to proactively investigate new opportunities for training the three therapeutics and occupational qualifications such as Somatology and Sports Massage.
- **Legal Scope of Practice:** The legal scopes of practice for Massage Therapy, as well as Aromatherapy and Reflexology, were returned to the office of the Minister of health with responses to the comments, a vital step that ties directly into the process of opening the new registers.
- **Board Succession Plan:** The Board has initiated a formal succession plan to identify and mentor potential future members from professional associations. This involves sending timely invitations to associations to encourage candidates to observe board meetings. Furthermore, the Board is in the process of refining a comprehensive handover book for future elected board members to ensure continuity of operations and knowledge transfer.
- **Social Media and Communication:** A social media strategy was approved by the Council to assist with awareness campaigns, with content to be coordinated through the AHPCSA Secretariat.
- **Amendments to Policy Documents:** The Board contributed to amendments made regarding terms of reference, the Act and guidelines for the code of ethics.

5. Education and Training

The Board is committed to ensuring high standards in education and training. Highlights from the past year include:

- **Internship Guidelines:** An internship program framework was adopted. The program aims to ensure graduates are well-prepared for professional practice. The Board has resolved to recommend these guidelines to Council for approval.
- **Institutional Reviews:** A major undertaking across 2024 and 2025 was the institutional review process and implementation of a private higher education institution's review. This review, conducted in September 2025 by a dedicated evaluation panel, provided invaluable insight into the institution's teaching and learning methodologies, student and graduate support systems, and administrative processes. The Board has also amended the Portfolios of Evidence (POE) for all three therapeutic professions, and the final POEs were submitted to the Registrar for Council approval.
- **AHPCSA Training:** PBARM members attended training provided by AHPCSA.

6. Registration and Professional Matters

The Board actively addressed issues concerning therapists' registration and continuous professional development (CPD):

- **De-registrations and Debtors:** The Board noted the high number of de-registrations due to non-payment of fees. To address this, AHPCSA secretaries are actively offering payment plans to therapists, and the Board has requested that the Council consider changes to the fees for restoration to make the process more accessible. The Board has also actively reviewed and ratified new registrations, restorations, and de-registrations to maintain the integrity of our professional registers.
- **Continuing Professional Development (CPD):** The Board approved 20 CPD activities in the 2024-2025 CPD cycle and made several recommendations to Council regarding the amendment of the CPD guidelines.
- **Advertising:** The Board agreed with the recommendation that the regulations be amended to permit advertising in the form of making services be known. This is a crucial step to allow therapists to communicate their services effectively while maintaining ethical standards. The Board took part in the process of amending the regulations.
- **Informed Consent:** The Board approved a template for an informed consent form and resolved to recommend it to Council for official approval.

7. Financial Overview

The Board reviewed the debtors' list and reaffirmed its commitment to ensuring financial accountability among therapists. The Board continues to support the initiative to offer payment plans to reduce de-registrations.

Conclusion

The past year has been one of robust activity and progress for the PBARM. We have navigated strategic challenges, strengthened our educational and regulatory frameworks, and worked to improve the professional environment for our therapists. We are confident that these initiatives will not only strengthen our disciplines but also contribute meaningfully to the broader healthcare system.

Ms Stacy Allan

Chairperson: PBARM

Allied Health Professions Council of South Africa

ALLIED HEALTH PROFESSIONS COUNCIL OF SOUTH AFRICA
Annual Financial Statements
for the year ended 31 December 2024

Physical address: Castelli Suite, Il Villaggio 5 de Havilland Crescent South, Persequor Technopark, Pretoria
Postal address: Private Bag X4, Queenswood, 0121
Tel: 012 349 2331 **Fax:** 012 349 2327
Email: registrar@ahpcsa.co.za **Website:** www.ahpcsa.co.za

ALLIED HEALTH PROFESSIONS COUNCIL OF SOUTH AFRICA

Annual Financial Statements for the year ended 31 December 2024

General Information

Country of incorporation and domicile	South Africa
Nature of business and principal activities	The Allied Health Professions Council of South Africa (AHPCSA) is a statutory health body established in terms of the Allied Health Professions Act; 63 of 1982 in order to control all allied health professions which includes Aromatherapy, Chinese Medicine and Acupuncture, Ayurveda, Chiropractic, Homeopathy, Naturopathy, Osteopathy, Phytotherapy, Reflexology, Therapeutic Massage Therapy, Therapeutic Reflexology, Unani-Tibb. Councillors listed below are responsible for the period 01 January 2024 to 31 December 2024,
Councillors	Dr Wendy Ericksen-Pereira Dr Christopher Yelverton Dr Radmila Razlog Dr Joanne Gilbert Dr James Dawson Dr Darren Carpenter Dr Yumna Mayet Dr Lishanthini Naicker Ms Magrieta Marais Ms Maggie Roux Ms Nalini Maharaj Mr Bruce Mbedzi Prof Ditaba Mphuthi Prof Lulama Qalinge Dr Catherine van Dorsten Dr Johan Smit Ms Nomagugu Mokoape
Registered office	Castelli Suite IL Villaggio 5de Haviland Cresent South Persequor Technopark Pretoria 0184
Postal address	Castelli Suite IL Villaggio 5de Haviland Cresent South Persequor Technopark Pretoria 0184
Bankers	First National Bank
Auditors	GvH Audit Inc Chartered Accountants (SA) Registered Auditors
Level of assurance	These annual financial statements have been audited in compliance with the applicable requirements of the Allied Health Professions Act of South Africa.
Preparer	The annual financial statements were independently compiled by: Mr. PC van der Walt

ALLIED HEALTH PROFESSIONS COUNCIL OF SOUTH AFRICA

Annual Financial Statements for the year ended 31 December 2024

Index

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

Level of assurance

These annual financial statements have been audited in compliance with the applicable requirements of the Allied Health Professions Act of South Africa.

Preparer

Mr. PC van der Walt

Published

24 March 2025

ALLIED HEALTH PROFESSIONS COUNCIL OF SOUTH AFRICA

Annual Financial Statements for the year ended 31 December 2024

Councillor's Responsibilities and Approval

The councillors are required by the Allied Health Professions 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 fairly present the state of affairs of the council as at the end of the financial year and the results of its operations and cash flows for the period then ended, in conformity with the International Financial Reporting Standard for Small and Medium-sized Entities. The external auditors are engaged to express an independent opinion on the annual financial statements.

The annual financial statements are prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

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

The councillors 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 councillors have reviewed the council's cash flow forecast for the year to 31 December 2025 and, in the light of this review and the current financial position, they are satisfied that the council 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 council's annual financial statements. The annual financial statements have been examined by the council's external auditors and their report is presented on page 6 - 7.

The annual financial statements set out on pages 8 to 15, which have been prepared on the going concern basis, were approved by the board of councillors on 24 March 2025 and were signed on its behalf by:

Approval of annual financial statements

Dr Wendy Ericksen-Pereira

Dr Christopher Yelverton

Dr Radmila Razlog
Pretoria

Monday, 24 March 2025

ALLIED HEALTH PROFESSIONS COUNCIL OF SOUTH AFRICA

Annual Financial Statements for the year ended 31 December 2024

Councillors' Report

The councillors have pleasure in submitting their report on the annual financial statements of ALLIED HEALTH PROFESSIONS COUNCIL OF SOUTH AFRICA for the year ended 31 December 2024.

1. Nature of business

ALLIED HEALTH PROFESSIONS COUNCIL OF SOUTH AFRICA was incorporated in South Africa with interests in the medical legal practitioners industry. The council operates in South Africa.

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

2. Review of financial results and activities

The annual financial statements have been prepared in accordance with International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Allied Health Professions Act of South Africa. The accounting policies have been applied consistently compared to the prior year.

Full details of the financial position, results of operations and cash flows of the council are set out in these annual financial statements.

3. Auditors

GvH Audit Inc continued in office as auditors for the council for 2024.

At the AGM, the councillors will be requested to reappoint GvH Audit Inc as the independent external auditors of the council and to confirm Mr WE Groenewald as the designated lead audit partner for the 2025 financial year.

4. Councillors

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

Councillors	Office	Designation
Dr Wendy Ericksen-Pereira	Chairperson	Naturopathy
Dr Christopher Yelverton	Vice-Chairperson	Chiropractic
Dr Radmila Razlog	Exco	Homeopathy
Dr Joanne Gilbert	Exco	Therapeutic Aromatherapy
Dr James Dawson	Exco	Osteopathy
Dr Darren Carpenter		Chinese Medicine and Acupuncture
Dr Yumna Mayet		Unani-Tibb
Dr Lishanthini Naicker		Ayurveda
Ms Magrieta Marais		Therapeutic Massage Therapy
Ms Maggie Roux		Therapeutic Reflexology
Ms Nalini Maharaj		Legal Representative
Mr Bruce Mbedzi		National Department of Health
Prof Ditaba Mphuthi		Community Representative
Prof Lulama Qalinge		Community Representative
Dr Catherine van Dorsten		Phytotherapy
Dr Johan Smit		Community Representative
Ms Nomagugu Mokoape		Community Representative

There have been no changes to the council for the period under review.

Councillors' Report

5. Property, plant and equipment

There was no change in the nature of the property, plant and equipment of the council or in the policy regarding their use.

At 31 December 2024 the council's investment in property, plant and equipment amounted to R2 593 374 (2023:R2 579 199), of which R19 626 (2023: R-) was added in the current year through additions.

6. Events after the reporting period

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

Audit Incorporated

Registered Auditors
Reg. No: 2010/014176/21
Vat No: 4080257134
Practice No: 902100

Tel: 087 980 5148
Fax: 086 556 2402

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Waterkloof
0157

Independent Auditor's Report

To the Shareholder of ALLIED HEALTH PROFESSIONS COUNCIL OF SOUTH AFRICA

Opinion

We have audited the annual financial statements of ALLIED HEALTH PROFESSIONS COUNCIL OF SOUTH AFRICA (the council) set out on pages 8 to 15, which comprise the statement of financial position as at 31 December 2024, statement of income and retained earnings, statement of changes in equity and statement of cash flows for the year then ended, and the notes to the annual financial statements, including a summary of significant accounting policies.

In our opinion, the annual financial statements present fairly, in all material respects, the financial position of ALLIED HEALTH PROFESSIONS COUNCIL OF SOUTH AFRICA as at 31 December 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 Allied Health Professions 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 council 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 councillors are responsible for the other information. The other information comprises the information included in the document titled "ALLIED HEALTH PROFESSIONS COUNCIL OF SOUTH AFRICA annual financial statements for the year ended 31 December 2024", which includes the Councillors' Report as required by the Allied Health Professions Act of South Africa and the supplementary information as set out on page 16. 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.

Responsibilities of the Councillors for the Annual Financial Statements

The councillors 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 Allied Health Professions Act of South Africa, and for such internal control as the councillors 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 councillors are responsible for assessing the council'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 councillors either intend to liquidate the council or to cease operations, or have no realistic alternative but to do so.

Audit Incorporated

Registered Auditors
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Vat No: 4080257134
Practice No: 902100

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Independent Auditor's Report

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 council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the councillors.
- Conclude on the appropriateness of the councillors' 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 council'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 council 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 councillors 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.

GvH Audit Inc
Mr WE Groenewald
Partner
Chartered Accountants (SA)
Registered Auditors

24 March 2025
Pretoria

ALLIED HEALTH PROFESSIONS COUNCIL OF SOUTH AFRICA

Annual Financial Statements for the year ended 31 December 2024

Statement of Financial Position as at 31 December 2024

Figures in Rand	Note(s)	2024	2023
Assets			
Non-Current Assets			
Property, plant and equipment	2	2 593 374	2 579 199
Intangible assets	3	1	63 834
		2 593 375	**2 643 033**
Current Assets			
Trade and other receivables	4	534 219	211 043
Cash and cash equivalents	5	5 021 459	3 832 680
		5 555 678	**4 043 723**
Total Assets		**8 149 053**	**6 686 756**
Equity and Liabilities			
Equity			
Retained income		7 349 012	6 680 798
Liabilities			
Current Liabilities			
Trade and other payables	6	800 041	5 958
Non-Current Liabilities		-	-
Current Liabilities		800 041	5 958
Total Equity and Liabilities		**8 149 053**	**6 686 756**

Statement of Income and Retained Earnings

Figures in Rand	Note(s)	2024	2023
Revenue		6 032 116	5 734 176
Cost of sales		-	-
Operating expenses	8	(5 833 438)	(4 924 738)
Operating profit		**198 678**	**809 438**
Investment revenue	12	469 536	332 843
Profit (loss) for the year from continuing operations		668 214	1 142 281
Profit for the year		**668 214**	**1 142 281**
Profit for the year		668 214	1 142 281
Opening balance		6 680 799	5 538 517
Retained income at the end of the year		**7 349 013**	**6 680 798**

Statement of Cash Flows

Figures in Rand	Note(s)	2024	2023
Cash flows from operating activities			
Cash receipts from customers		5 708 940	5 922 776
Cash paid to suppliers and employees		(4 970 071)	(4 882 325)
Cash generated from operations	13	738 869	1 040 451
Interest income		469 536	332 843
Net cash from operating activities		**1 208 405**	**1 373 294**
Cash flows from investing activities			
Purchase of property, plant and equipment	2	(19 626)	-
Total cash movement for the year		**1 188 779**	**1 373 294**
Cash and cash equivalents at the beginning of the year		3 832 680	2 459 386
Total cash at end of the year	5	**5 021 459**	**3 832 680**

Accounting Policies

1. Basis of preparation and summary of significant accounting policies

The annual financial statements have been prepared on a going concern basis in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities, and the Allied Health Professions Act of South Africa. The annual 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.

These accounting policies are consistent with the previous period.

1.1 Property, plant and equipment

Property, plant and equipment are tangible assets which the council holds for its own use or for rental to others and which are expected to be used for more than one period.

Property, plant and equipment is initially measured at cost.

Cost includes costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

Expenditure incurred subsequently for major services, additions to or replacements of parts of property, plant and equipment are capitalised if it is probable that future economic benefits associated with the expenditure will flow to the council and the cost can be measured reliably. Day to day servicing costs are included in profit or loss in the period in which they are incurred.

Property, plant and equipment is subsequently stated at cost less accumulated depreciation and any accumulated impairment losses, except for land which is stated at cost less any accumulated impairment losses.

Depreciation of an asset commences when the asset is available for use as intended by management. Depreciation is charged to write off the asset's carrying amount over its estimated useful life to its estimated residual value, using a method that best reflects the pattern in which the asset's economic benefits are consumed by the council.

The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Depreciation method	Average useful life
Buildings	Straight line	Indefinite
Furniture and fixtures	Straight line	5 Years
Office equipment	Straight line	5 Years
IT equipment	Straight line	5 Years
Kitchen Equipment	Straight line	5 Years

When indicators are present that the useful lives and residual values of items of property, plant and equipment have changed since the most recent annual reporting date, they are reassessed. Any changes are accounted for prospectively as a change in accounting estimate.

Impairment tests are performed on property, plant and equipment when there is an indicator that they may be impaired. When the carrying amount of an item of property, plant and equipment is assessed to be higher than the estimated recoverable amount, an impairment loss is recognised immediately in profit or loss to bring the carrying amount in line with the recoverable amount.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its continued use or disposal. Any gain or loss arising from the derecognition of an item of property, plant and equipment, determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item, is included in profit or loss when the item is derecognised.

Accounting Policies

1.2 Intangible assets

Intangible assets are initially recognised at cost and subsequently at cost less accumulated amortisation and accumulated impairment losses.

Research and development costs are recognised as an expense in the period incurred.

Amortisation is provided to write down the intangible assets as follows:

Item	Depreciation method	Average useful life
Computer software, other	Straight line	3 Years

In cases where management is unable to make a reliable estimate of the useful life of an intangible asset, its best estimate is applied, limited to 10 years.

The residual value, amortisation period and amortisation method for intangible assets are reassessed when there is an indication that there is a change from the previous estimate.

1.3 Revenue

Revenue is recognised to the extent that the council has transferred the significant risks and rewards of ownership of goods to the buyer, or has rendered services under an agreement provided the amount of revenue can be measured reliably and it is probable that economic benefits associated with the transaction will flow to the council. Revenue is measured at the fair value of the consideration received or receivable, excluding sales taxes and discounts.

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

Figures in Rand	2024	2023

2. Property, plant and equipment

	2024			2023		
	Cost or revaluation	**Accumulated depreciation and impairment**	**Carrying value**	**Cost or revaluation**	**Accumulated depreciation and impairment**	**Carrying value**
Land	2 579 178	-	2 579 178	2 579 178	-	2 579 178
Furniture and fixtures	104 895	(104 884)	11	104 895	(104 884)	11
Office equipment	132 851	(132 847)	4	132 851	(132 847)	4
IT equipment	102 489	(88 308)	14 181	82 863	(82 857)	6
Kitchen Equipment	4 198	(4 198)	-	4 198	(4 198)	-
Total	**2 923 611**	**(330 237)**	**2 593 374**	**2 903 985**	**(324 786)**	**2 579 199**

Reconciliation of property, plant and equipment - 2024

	Opening balance	**Additions**	**Depreciation**	**Closing balance**
Land	2 579 178	-	-	2 579 178
Furniture and fixtures	11	-	-	11
Office equipment	4	-	-	4
IT equipment	6	19 626	(5 451)	14 181
	2 579 199	**19 626**	**(5 451)**	**2 593 374**

Details of properties

Land and buildings are situated at: Castelli Suite II Villaggio, 5 de Havilland Crescent South, Persequor Technopark, Pretoria.

- Purchase price: 22 April 2014	2 550 000	2 550 000
- Additions since purchase or valuation	29 178	29 178
	2 579 178	**2 579 178**

3. Intangible assets

	2024			2023		
	Cost	**Accumulated amortisation and impairment**	**Carrying value**	**Cost**	**Accumulated amortisation and impairment**	**Carrying value**
Computer software, other	675 687	(675 686)	1	675 687	(611 853)	63 834

Reconciliation of intangible assets - 2024

	Opening balance	**Amortisation**	**Closing balance**
Computer software, other	63 834	(63 833)	1

4. Trade and other receivables

Trade receivables	534 219	118 398
VAT	-	92 645
	534 219	**211 043**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

5. Cash and cash equivalents

Cash and cash equivalents consist of:

Bank balances	5 021 459	3 832 680

6. Trade and other payables

Trade payables	6 009	5 958
VAT	794 032	-
	800 041	**5 958**

7. Revenue

Rendering of services	6 032 116	5 734 176

8. Operating expenses

Operating expenses include the following expenses:

Operating lease charges		
Lease rentals on operating lease		
• Contractual amounts	36 658	41 635
Depreciation and amortisation	69 284	95 883
Employee costs	2 698 910	1 818 048

9. Auditor's remuneration

Fees	52 000	49 000

10. Employee cost

Employee costs		
Basic	2 698 910	1 818 048

11. Depreciation, amortisation and impairments

The following items are included within depreciation, amortisation and impairments:

Depreciation		
Property, plant and equipment	5 451	28 314
Amortisation		
Intangible assets	63 833	67 569
Total depreciation, amortisation and impairments		
Depreciation	5 451	28 314
Amortisation	63 833	67 569
	69 284	**95 883**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

12. Investment revenue

Interest revenue		
Bank	469 536	332 843
	-	-
	469 536	332 843

13. Cash generated from operations

Net profit before taxation	668 214	1 142 281
Adjustments for:		
Depreciation, amortisation, impairments and reversals of impairments	69 284	95 883
Investment income	(469 536)	(332 843)
Changes in working capital:		
(Increase) decrease in trade and other receivables	(323 176)	139 142
Increase (decrease) in trade and other payables	794 083	(4 012)
	738 869	**1 040 451**

ALLIED HEALTH PROFESSIONS COUNCIL OF SOUTH AFRICA

Annual Financial Statements for the year ended 31 December 2024

Detailed Income Statement

Figures in Rand	Note(s)	2024	2023
Revenue			
Rendering of services		6 032 116	5 734 176
		6 032 116	5 734 176
		-	-
Operating expenses			
Accounting fees		(298 845)	(220 210)
Administration and management fees		(4 261)	-
Advertising		(38 792)	(31 304)
Auditors remuneration	9	(52 000)	(49 000)
Bank charges		(10 413)	(10 247)
Cleaning		(35 334)	(8 953)
Computer expenses		(18 539)	(1 130)
Consulting and professional fees		(135 172)	(8 118)
Depreciation, amortisation and impairments		(69 284)	(95 883)
Employee costs		(2 698 910)	(1 818 048)
Database & Website		(40 396)	(25 662)
Licenses		(24 971)	(27 508)
Equipment Rental		(5 524)	(7 774)
Office Supplies		(14 951)	(9 722)
Conference Fees		(6 067)	(2 897)
Fines and penalties		(7 241)	(1 372)
Insurance		(15 043)	(14 308)
Lease rentals on operating lease		(36 658)	(41 635)
Legal expenses		(1 401 395)	(2 036 553)
Utilities		(133 932)	(120 245)
Postage		(691)	(107)
Printing and stationery		(30 624)	(33 847)
Repairs and maintenance		-	(23 770)
Security		(20 047)	(19 532)
Telephone and fax		(31 546)	(32 739)
Training		(144 383)	-
Travel - local		(558 419)	(284 174)
		(5 833 438)	**(4 924 738)**
		6 032 116	5 734 176
		-	-
		(5 833 438)	(4 924 738)
Operating profit		**198 678**	**809 438**
Investment income	12	469 536	332 843
Profit (loss) before taxation		668 214	1 142 281
Taxation		-	-
Profit for the year		**668 214**	**1 142 281**