# Annual Report 2020/2021

## South African Dental Technicians Council

## Contents



# PART A: GENERAL INFORMATION
## 1. CONTACT INFORMATION

| | |
|---|---|
| Registered Name | The South African Dental Technicians Council |
| Physical Address | 954 Arcadia Street<br>Arcadia<br>Pretoria<br>0083 |
| Postal Address | P.O. Box 14617<br>Hatfield<br>0028 |
| Telephone Number | 012 342 4134 |
| Fax Number | 012 342 4469 |
| Email Address | info@sadtc.org.za |
| Website Address | www.sadtc.org.za |
| External Auditors | Snijder & Associates<br>Postal Address<br>P.O. Box 31061<br>Totiusdal 0134 |
| Bankers | Absa<br>P.o. Box 7263<br>Pretoria<br>0001 |
| Board/ Council Secretary | Secretariat duties are performed by administration. |

## 2. LIST OF ABBREVIATIONS

| | |
|---|---|
| ACT | Dental Technicians Act, No 19 of 1979 |
| 4IR | Fourth Industrial Revolution |
| APP | Annual Performance Plan |
| ARC | Audit, Risk and Compliance Committee |
| CPUT | Cape Peninsula University of Technology |
| CPD | Continuing Professional Development |
| DENTASA | Dental Technology Association of South Africa |
| DUT | Durban University of Technology |
| EXCO | Executive Committee of Council |
| FY | Financial Year |
| GRAP | Generally Recognized Accounting Practice |
| HPCSA | Health Professions Council of South Africa |
| NDoH | National Department of Health |
| NDP | National Development Plan |
| PFMA | Public Finance Management Act |
| PRE | Professional Registration Examination |
| SADTC | South African Dental Technicians Council |
| SAPS | South African Police Service |
| SAQA | South African Qualifications Authority |
| TUT | Tshwane University of Technology |

## 3. PRESIDENT'S STATEMENT

It is my privilege to present the Annual Report for the 2020/21 financial year to our registered persons and valued stakeholders. The financial year under review marks the beginning of a new term of office for the current Council. The current Council was convened just as the world was plunged into an unprecedented global pandemic. This means that the world, as we know it, has shifted and this includes the way business is conducted. The operations of the Council have not been immune to the drastic changes seen throughout the world of business. It has been necessary for Council to adapt to these changes without violating the principles of corporate governance. For instance, the Council and committee meetings have had to use available secure virtual platforms to transact their business. This has, in some ways, opened up the world of possibilities that technology can be used to enhance efficiency as well as save the Council's time and money while achieving the same results. Although it has to be said that face-to-face meetings will always be nicer: new members on Council have only met others virtually, and this is likely to continue throughout most if not all of the current year.

One of the highlights of this Annual Report is the performance information which reflects the evaluation of the targets that Council set for itself in the 2020/21 fiscal year as penned in the Annual Performance Plan (APP). In spite of the challenges over 80% of the targets have been achieved. The report highlights the effect that the current conditions have had on the registration statistics: although the pandemic has had tremendous effects on businesses, including that of our own registered persons, this has not resulted in any significant decrease in the number of registered persons in general.

As the curtain falls for the 2020/21 fiscal year, I wish to thank all Council and committee members for their dedication and time spent, as well as their commitment to their fiduciary duty. A special thanks to the Registrar and her Administration for their tireless effort in ensuring that the wheels of Council keep turning. We have also appreciated the support of registered persons and other valued stakeholders. Our vision is to continue to assist the profession to the best of our ability, especially in the educational sphere, and we have appreciated the assistance of our members to help raise and maintain the standards of the profession.

Prof. P Owen
President (SADTC)
On behalf of Council

## 4. REGISTRAR'S OVERVIEW

I am proud to present the Annual Report for 2020/21 fiscal year. The year has been filled with many firsts and these have had their accompanying challenges. To begin with, it was the first time that the Council produced its own Annual Performance Plan (APP). The process forced the Council Administration to scrutinize its own systems, align objectives with the set vision and relook at its processes.

I am delighted to also announce that most of the targets on the APP were achieved. Moreover, the new normal brought by the Covid-19 pandemic has forced us to adjust our approaches, systems, and platforms. Amid all this, these challenges have facilitated innovation and creativity from our employees.

It is also prudent to mention that there are programmes that had to be stopped due to Covid-19 regulations and various lockdowns.

These have obviously reflected negatively on our performance. Unfortunately, we have seen an increase in the number of erasures and closures of laboratories that have been caused by the pandemic. Our sympathies are with our registered persons who have had to shut down their businesses. We can only emerge stronger and better prepared after this ordeal.

The year has taught us many lessons as an organisation. Although our small financial muscle is still a limitation, our anticipation for the coming year is to establish efficient systems and protocols. The benchmarking exercises that we have just concluded will assist us in reaching the level of efficiencies that we are aiming at.

Lastly, I wish to thank all my colleagues for their commitment and dedication. Some of the tasks called for long hours and patience. However, the team has pulled together, and sometimes, beyond the call of duty. We will have to keep in mind that the road ahead is also challenging, but worth every moment.

Mrs. PT Nkuna
Council Registrar

## 5. INTRODUCTION TO THE REPORT

### About This Report

This report covers the key activities and the performance of the South African Dental Technicians Council (SADTC) for the period 1 March 2020 up to 28 February 2021. The main features of the report are Council's strategies which are aimed at its continued relevance and effectiveness in executing its role, and in Council's contribution towards inclusive growth of the profession, the transformation of the profession and for creating sustainable value for its broad-based stakeholder community in the short, medium and long term.

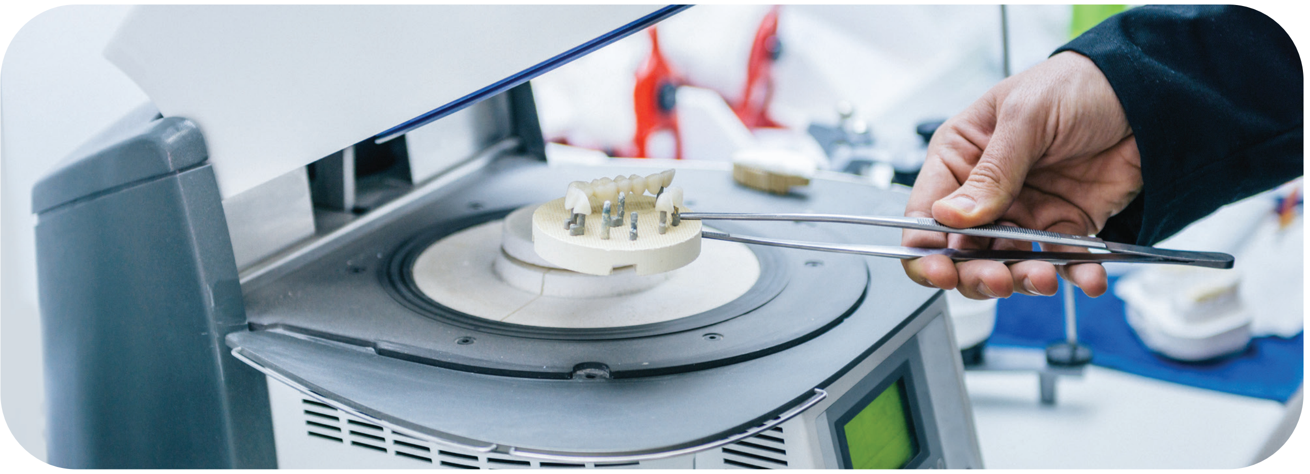
The scope of this report covers both the financial and non-financial reporting performance information. It further embodies Council's future outlook, priorities and objectives for the short-term (2021/22), as aligned to the National Development Plan (NDP) well as sustainable development goals as envisaged by Vision 2030 in the NDP. There is a conscious and deliberate intent on Council's part for its progression towards integrated thinking. This is reflected in our performance indicators in respect of both the financial and non-financial performance, targets, strategy and risks as embodied in its strategic and business plan.

### Targeted Readers

This report is targeted at Council's broad-based stakeholder community, which comprises both internal and external stakeholders as well as existing and potential stakeholders.

### Strategic Context and Thrust

With effect from 25 March 2020, the Minister of Health, as empowered by the Dental Technicians Act no. 19 of 1979 ("the Act"), appointed a new Council for a period of five (5) years. As with any well-functioning Governing Board, the current Council has developed a Strategic Plan 2020-25 which, inter alia, is aimed at repositioning the SADTC to remain relevant, and to be aligned to Government priorities and programmes within the health sector, but to also be adequately responsive to the needs, challenges and opportunities faced by the Dental Technology profession.



### Reporting Guidelines

Although Council is not a public entity as defined in the Public Finance Management Act (PFMA), every attempt has been made by Council to, as an entity reporting to the National Department of Health (NDoH), align itself with Government reporting guidelines. In addition, with the advent of King IV Code on Corporate Governance, the spirit and content of good corporate governance has been infused into our reporting.

The financial reporting contained herein has been prepared in accordance with the Generally Recognized Accounting Practice (GRAP) system of financial reporting.

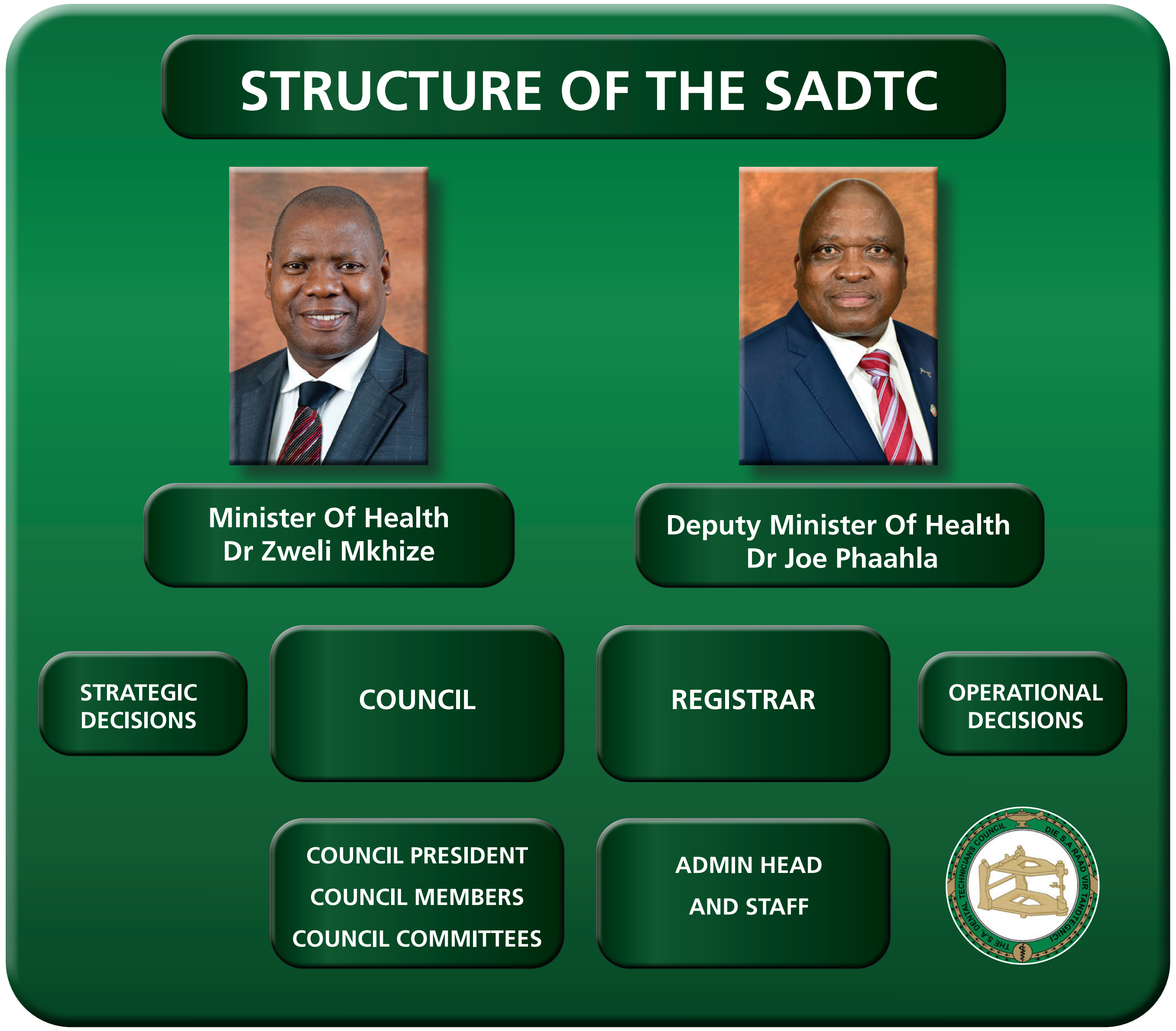



*Figure 1. High-level precis of the relationship arrangement between Council and NDoH*

## Assurance and Independent Assessment

This Council has adopted a combined assurance model to assure the different aspects of its operations. This model ensures that a coordinated approach is applied by Council in receiving assurance on whether key risks are being managed appropriately within Council. In this regard, Council has a mature and robust risk management strategy in place.

These assurances are obtained from Council, its Committees, Council Administration as well as external auditors. Embedded in Council's combined assurance model are institutional "lines of defence" in managing risk, and which ensures that an holistic approach to assessing the management of risk in Council, is adopted. These lines of defence are:

- Management: The Registrar, as the head of Administration, is appointed to manage and mitigate Council risks;
- External assurance providers in the form external auditors who provide objective assurance management of key risks. They have given Council independent assistance with respect to the annual financial statements;
- Audit, Risk and Compliance Committee, which is responsible for risk oversight; and
- Council as the ultimate custodian of risk management. Conspicuous by its omission from the lines of defence alluded to above, is the internal audit function. There is no internal audit function within Council, on account of structural organisational limitations such as Council's relatively small size, its limited budget and the fact that there is an external audit function already in place. Therefore, the Registrar, supported by the external auditors, plays a pivotal role in assessing the effectiveness or otherwise of our system of internal controls. **We are pleased to announce that the SADTC has once obtained an unqualified audit opinion**, and remains fully committed to, in future financial years, maintain its unqualified audit track record.

## Responsibility for This Report

Council accepts full responsibility for ensuring the integrity of the 2020/21 annual report. We believe that this report addresses all matters that have or could have a material effect on Council's ability to execute its statutory and other mandates, create value and therefore justify its continued relevance, and existence.

We have, with the assistance and support of Council Committees and Administration, collectively applied our minds in ensuring that this report is a fair representation of the affairs of this Council.



## 6. WHO WE ARE

The South African Dental Technicians Council (SADTC) is a creature of statute and was established in 1979 in terms of Section 2 of the Dental Technicians Act, No. 19 of 1979, as amended. Council was established with the sole objective of regulating the Dental Technician and Technology profession by setting educational and professional standards as well as monitoring the professional conduct of the members of the Profession. As time evolved, the regulation was extended to also cover continuing professional development (CPD). Council has, over the years, remained relevant in the execution of its duties through regular reviews and updating of its regulatory instruments, including the recent review of the Act, as well as Regulations passed in terms of the Act.

### 6.1 Legislative Mandate

The objectives of the SADTC, as provided for in Section 3 of the Act, are as follows:

a. to assist in the promotion of dentistry in the Republic;
b. to control all matters relating to the education and training of dental technicians or dental technologists and the exercising of the practices in the supplying, making, altering or repairing of artificial dentures or other dental appliances or any other work pertaining to such dentures or appliances;
c. to promote liaison of the education and training and the manner of the exercise of the practices referred to in (b) above, both in the Republic and elsewhere, and to promote the standards of such education and training and the manner of the exercise of such practices in the Republic;
d. to promote good relations between dentists, clinical dental technologists, dental technicians and dental technologists and other supplementary dental health services personnel;
e. to advise the Minister on any matter falling within the scope of the Act; and
f. to communicate to the Minister information on matters of public importance acquired by the Council in the course of the performance of its functions under this Act.

### 6.2 Constitutional Mandate

Section 22 of the South African Constitution Act No. 108 of 1996 ("the Constitution") states that every citizen has the right to choose their occupation, trade or profession freely. It states further that any occupation, trade or profession may be regulated. Therefore Council, although established prior to the coming into effect of the Constitution, exists to, in line with the country's constitutional imperative, regulate the dental technician and technology profession, and therefore aligned to this Constitutional injunction. Section 27 of the Constitution further states that everyone has the right to have access to, inter alia, healthcare services.

Access to services provided by the natural and juristic persons that practice in terms of the Dental Technicians Act of 1979, undertake what the Constitution of the country refers to as healthcare services. Section 27 of the Constitution further states that the State must develop legislation and other measures to achieve progressive realisation of the rights stated in that section (i.e., Section 27), which includes the right of access to healthcare.

The Act duly forms part of the country's constitutional and legislative framework, and seeks to ensure access to healthcare service which, in the case of the SADTC, is dental technology services.

## 6.3 Policy Mandate

Below are the most important high-impact policy initiatives that the Council plans to continue or initiate during the period covered by the plan.

### a. Review of The SADTC's Regulatory Model

This would entail a determination of the retention of the current model in terms of which the SADTC remains a stand-alone regulator or, in line with countries such as the United Kingdom, where Council undertook a benchmark study in 2018, be part of an umbrella Regulatory Body such as the HPCSA. This is an ongoing review, especially in light of recent events surrounding the HPCSA. In the meantime Council remains an independent statutory body, dependant solely on the registration fees of its members.

### b. Review of The SADTC's Operating Model

SADTC does not have a defined Business and Operating Model for core business. Developing/defining an Operating Model will serve to combine functions using a tested logical design model. This includes its funding model to ensure sustainability going forward.

### c. Recognition and Roll-Out of Clinical Dental Technology in South Africa

This, already included in the revised SADTC Bill, is also in line with international best practice in the regulation of the Dental Technology profession, with several successful examples around the world.

### d. Educational Mandate Scope Expansion

This would entail, inter alia, introduction of the national Council Professional Registration Examination (PRE), and the levying of a University accreditation fee for the Council's accreditation of University Programmes. This is in line with other professional statutory councils in the country. Council is committed to continue to assist the Universities of Technology in improving and maintaining the high standards required of such a health profession.

### e. Legislative and Regulatory Review

This is linked to the SADTC's Regulatory Model review, the SADTC's Operating Model review as well as the recognition of, and roll-out of Clinical Dental Technology in South Africa. The revised Bill is still with the National Department of Health.

### f. Accreditation of CPD Providers as well as CPD Courses and Learning Material By the SADTC

In line with other statutory councils, the accreditation of CPD programmes is the realm of the Regulator and not the voluntary associations. It remains at the discretion of Council whether to delegate some of its functions, including the accreditation of CPD providers and programmes, to the academic institutions and voluntary associations.



### g. Migration from Manual to Fully Integrated Customer Relationship Management (CRM) System

Taking cognisance of the 4th Industrial Revolution (4IR) principles, an integrated, seamless CRM system is pivotal to repositioning the SADTC in how it executes its mandate. Gradual elimination of manual operations in conducting business is long-overdue.

## 6.4 Organisational Structure

The Council's staff compliment consists of four full time employees with one vacant post. Figure 2 below shows the organogram of SADTC management which supports Council's strategy

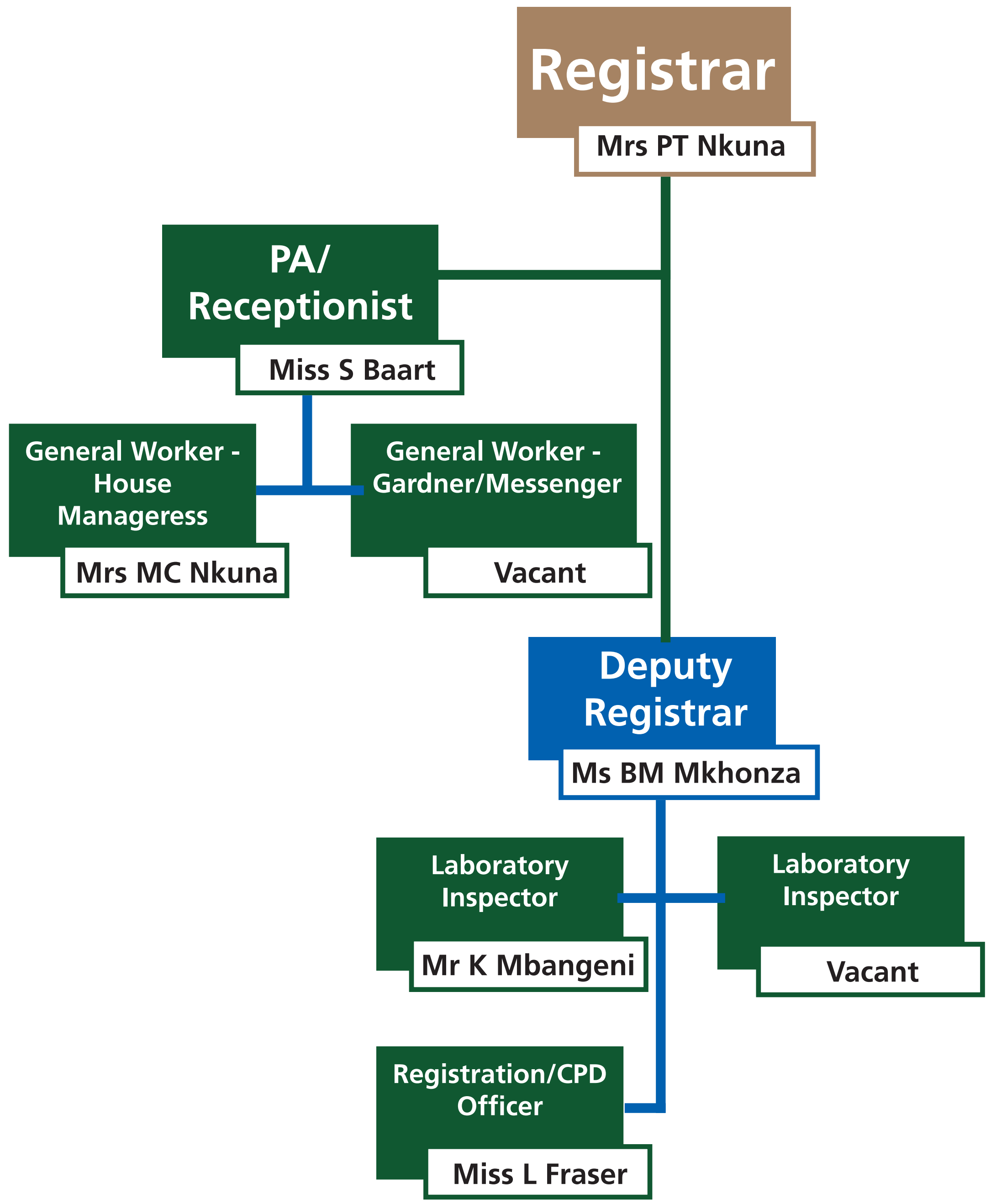



*Figure 2. SADTC Organisational Structure*

# 7. ASPIRATIONAL DESCRIPTORS

## 7.1 Vision

To be a leading, world-class, just and dynamic regulatory body for the Dental Technology Profession and for all South Africans

## 7.2 Mission

Providing effective and efficient guidance and monitoring of the Profession in a transparent manner.

## 7.3 Values

- Professionalism – we undertake to always execute our mandate in a professional manner;
- Accountability – we take accountability in all decisions that we make in the interests of the organisation and the profession;
- Honesty – we undertake to remain honest in all decisions and activities that we perform;
- Transparency – openness will always be at the centre of every activity and decision that we make;
- Ethics – ethics will always guide our way of doing our business.

# PART B: PERFORMANCE INFORMATION

## 8. PERFORMANCE ENVIRONMENT

### 8.1 Organisational environment

The South African Dental Technicians Council ('SADTC') is a creature of statute, established in terms of Section 2 of the Dental Technicians Act No 19 of 1979 ('the Act'). It exists to regulate the Dental Technicians and Technologists profession.

SADTC's operations are by law restricted to the borders of the Republic of South Africa. In this regard, Dental Technology practitioners who practice in the Republic must be registered with Council. Those who opt to emigrate or practice outside the Republic no longer fall under the jurisdiction of Council. Members of the profession, who practice within the country are concentrated in urban areas, and less in rural areas.

Furthermore, the global environmental factors highlighted in Council's strategic and business plan as pertinent to the oral health industry and that of the dental technicians and technologists, remain relevant to this day.

These are: an increasing burden of oral and dental diseases in the country; the role of the private sector in the future growth sector for dental technicians in South Africa; shrinkage of dental technicians as alternative professions are more lucrative; unregistered / illegal dental technician operators, including the trading in, and the possession of un-mounted artificial teeth which negatively impacts on the image and standards of the profession as well as public interest and protection; outdated founding legislation that is unresponsive to the current industry challenges and opportunities; the unsustainability of SADTC's technical and administrative capacity and capability; limited Financial Resources and budgetary constraints and a funding model that is misaligned to Council mandate and duties; and governance limitations due to the high turnover within Council's governance structures.

Our sustained objective appraisal and assessment of the business of Council for the financial year under review points to some structural problems within Council that require future remodelling.

### 8.2 Covid-19 Pandemic

The beginning of the year 2020 saw an unprecedented nation-wide shut down of businesses due to the Covid-19 pandemic. Most institutions, including the Council, ceased to function at optimum levels from the middle of March 2020 as a result of Government-imposed lockdown levels and the attendant restrictions.

The profession, which Council exists to regulate, was equally and adversely impacted as well, as operations by registered persons and their dental laboratories had to be closed during National Disaster Alert Levels 5 and 4 lockdown periods, with the resultant devastating effect on their continued sustainability.

Pertinently, that impact translated into their inability to meet their financial obligations to Council. The impact of Covid-19 and the attendant Government restrictions on the

### 8.2 Covid-19 Pandemic - Cont.

business of registered Dental Technicians, Technologists, and the Dental Laboratories, has persisted, even to far worse proportions, for the remainder of the 2020-2021 financial year. This has translated into Council's reduced performance on account of its inability to fully execute its statutory mandate owing to the restrictions as well as budgetary constraints. These have meant that its operational plans, specifically undertaking scheduled inspections, could not take place at the desired level and pace.

Furthermore, due to the impact of Covid-19 on registered laboratories and registered persons, many have had to shut down and no longer operate. In addition, there has been a sharp increase in the number of non-compliant registered entities and persons on account of their inability to pay registration fees, thus triggering further erasures. These outcomes have eroded Council's revenue base and its ability to execute its statutory mandate, specifically undertaking inspections and enforcing compliance by registered persons.

### 8.3 Service Delivery Impact

Underlying the existence of the Council and its continued relevance to its service is the delivery thrust. The absence of clear, demonstrable service delivery gains negates the very essence and existence of a professional statutory council in the South African context. This service delivery thrust is primarily rendered by Council to its registered persons and entities (through regulation); the National Department of Health (through performance reporting and accountability); institutions of Higher Learning (through regulation and partnerships), Council's recognised voluntary association (through regulation, consultation, partnerships, and information-sharing) and the public (through awareness and protection of their interests).

### 8.4 Key Policy and Legislative Changes

Council Regulations and Policies are currently predicated on the Dental Technicians Act in its current form. In anticipation by Council of the ushering in of the revised Act by the NDoH, the new FY will be used to continue with the review of all Council policies and Regulations and align them with the envisaged changes to arise from the new Act. Council has resolved to anchor the SADTC repositioning on an intensive, comprehensive, inclusive and participatory legislative review process. That entailed a complete overhaul of the Act, to culminate in the ushering in of a new Act, which is to serve as the basis for the re-positioned and reorganized SADTC that will best serve the interests of the profession. This process has been completed, and the Bill is with the NDoH.

Therefore, Council's strategic planning, goals and objectives are, for all intents and purposes, primarily geared towards an overarching service delivery thrust and imperative.

## 9. COUNCIL'S PERFORMANCE ON ITS STRATEGIC PROGRAMMES

The Council's 2020-2025 strategic plan is predicated on a 2-programme organisational structure.

### Programme 1: Administration

This Programme primarily focuses on the corporate affairs of the Council, and includes:

- Council and Committee support;
- Non-core functions (e.g. transformation, projects (core and non-core), public awareness, SAQA accreditation, stakeholder relations (including NDoH, DENTASA, SAPS, etc.);
- Financial Administration including invoicing and revenue-collection of Council fees;
- Human Resources;
- Legal and Governance;
- Overseeing internal and external audit functions;
- Auxiliary services (e.g. supply chain management, gardening services, cleaning services);
- General Administration (e.g. fund-raising, strategic planning and implementation, ICT, comparative benchmark studies, research, etc.);

### Programme 2: Statutory/ Regulatory Functions

This Programme primarily focuses on the core mandate of Council as contained in the Dental Technicians Act and its Regulations, and includes:

- Registration and de-registrations (erasures).
- Inspectorate
- Education (i.e. Programme accreditations, CPD and related functions, National Professional Registration Examination).
- Professional Conduct.

Table 1 below shows the performance monitoring and evaluation report where 58% of the targets have been achieved, 25% partially achieved and 17% not achieved. This performance has been achieved under the difficult, unconventional, and extraordinary circumstances of Covid-19 lockdowns.

The Council used a strategic approach in setting up the targets in such a manner that their sphere of operations was solely within the Council's control, rather than relying on external players.

**Table 1. Annual performance monitoring and evaluation report against the set annual targets**

| Programme No | Strategic Goal | Strategic Objective | Annual Performance Indicator | Planned Target 2020/21 | Actual Achievement | Deviation of planned target to actual target 2020/21 | Comment on deviation |
|---|---|---|---|---|---|---|---|
| Programme 1 | Registration, educational and professional conduct mandates are carried out in accordance with the legislative and policy requirements | 1.1 Promotion of awareness through education, information and awareness programmes for the profession and the public | 1.1.1.1 Number of awareness drives through public education and awareness programmes | 4 | | 4 | Target not achieved due to Covid-19 regulations |
| | | 1.2 SAQA accreditation maintained in good standing | 1.2.1.1 Timeous submissions of SAQA returns and data loads | 28 February 2021 | Submissions done on 15 April & 15 October 2020 | N/A | N/A |
| | | 1.3 Maintenance of sound stakeholder relations | 1.3.1.1 Council-tabled stakeholder management strategy | Stakeholder Management Strategy | Achieved.<br><br>Strategy tabled at Council | N/A | N/A |
| | | 1.4 Achieve organisational coherence through effective and efficient "Council and Committee Governance" in line with legislation and best practice, and institutional compliance with legislation and institutional policy instruments | 1.4.1.1 Council-tabled governance tools for Council and Council committees | Council-tabled governance tools for Council and Council committees | Achieved<br><br>Signed declaration of interest form.<br>Created a round robin template | N/A | N/A |
| | | 1.5 Effective and efficient systems to support the execution of organisational strategy | 1.5.1.1 Obtain Unqualified audit opinion to demonstrate prudent financial management within a specified financial year | Unqualified audit opinion for 2020/21 | Achieved | N/A | N/A |

## Table 1. Annual performance monitoring and evaluation report against the set annual targets

| Programme No | Strategic Goal | Strategic Objective | Annual Performance Indicator | Planned Target 2020/21 | Actual Achievement | Deviation of planned target to actual target 2020/21 | Comment on deviation |
|---|---|---|---|---|---|---|---|
| Programme 2 | A sustainable, transformed, and effective organisation that is capable of delivering the impact desired by its stakeholders and society | 2.1 Dental Technicians, Technologists, Clinical Dental Technologists and Dental Laboratories are registered through accessible, fair, transparent and credible systems and globally accepted standards | 2.1.1.1 Percentage of completed comparative benchmark on best practice in registration practices | Council-tabled Benchmark report | Achieved<br><br>Benchmarking report with the Council of Science on CPD | N/A | N/A |
| | | | 2.1.2.1 Council-tabled strategy and plan on improvement of registration numbers, registration renewals and a reduction in registration erasures | Strategy Document | Not achieved | 1 | This is provided for and guided by the Act and regulations |
| | | 2.2 Effective and efficient Inspectorate function with focus on compliance | 2.2.1.1 Council-tabled Inspectorate self-evaluation report distributed to Dental Laboratories nationwide | Self-evaluation report | 50% | 50% | Due to covid, the distribution was stopped |
| | | | 2.2.2.1 Percentage of inspections conducted of all Dental Laboratories per Province | 75% | 50% | 25% | The Lockdown restrictions impacted on the field inspections |
| | | 2.3 Dental Technology practitioners are recognised through excellent, relevant and globally accepted educational standards | 2.3.1.1 Timeous phase 1 (paperwork submissions) accreditation of all Dental Technician, Technology Programmes in higher education institutions in South Africa | 28 February 2021 | 50% | 50% | Delays from institutions in submitting appropriate documentation for curriculum approval |
| | | | 2.3.2.1 Council-tabled CPD accreditation policy | Council-tabled CPD Accreditation Policy | Achieved | N/A | N/A |
| | | | 2.3.3.1 Council-tabled roadmap/ project plan towards the establishment of National Council Professional Registration Examination (PRE) | Council-tabled Roadmap/Project Plan | Achieved | N/A | N/A |

## 9.3 The Inspectorate

The inspectorate is a division of the Council that primarily looks at ensuring compliance of all dental laboratories according to the regulations set out in the Dental technicians Act 19 of 1979 (the Act).

Its mandate of protecting the public is achieved by conducting inspections of dental laboratories in the Republic of South Africa and effectively enforcing provisions of the Act and its regulations.

A total 110 inspections were conducted during the 2020/2021 financial year according to different categories as shown in Table 2 and Figure 3 below.

*Table 2. Different categories of inspections conducted in 2021*

| CATEGORY | TOTAL |
|---|---|
| New Registrations/Laboratories | 22 |
| Relocation/Change in Address | 16 |
| Reopening Laboratories | 3 |
| Routine Inspections | 8 |
| Erasures to Confirm | 57 |
| Complaints | 4 |

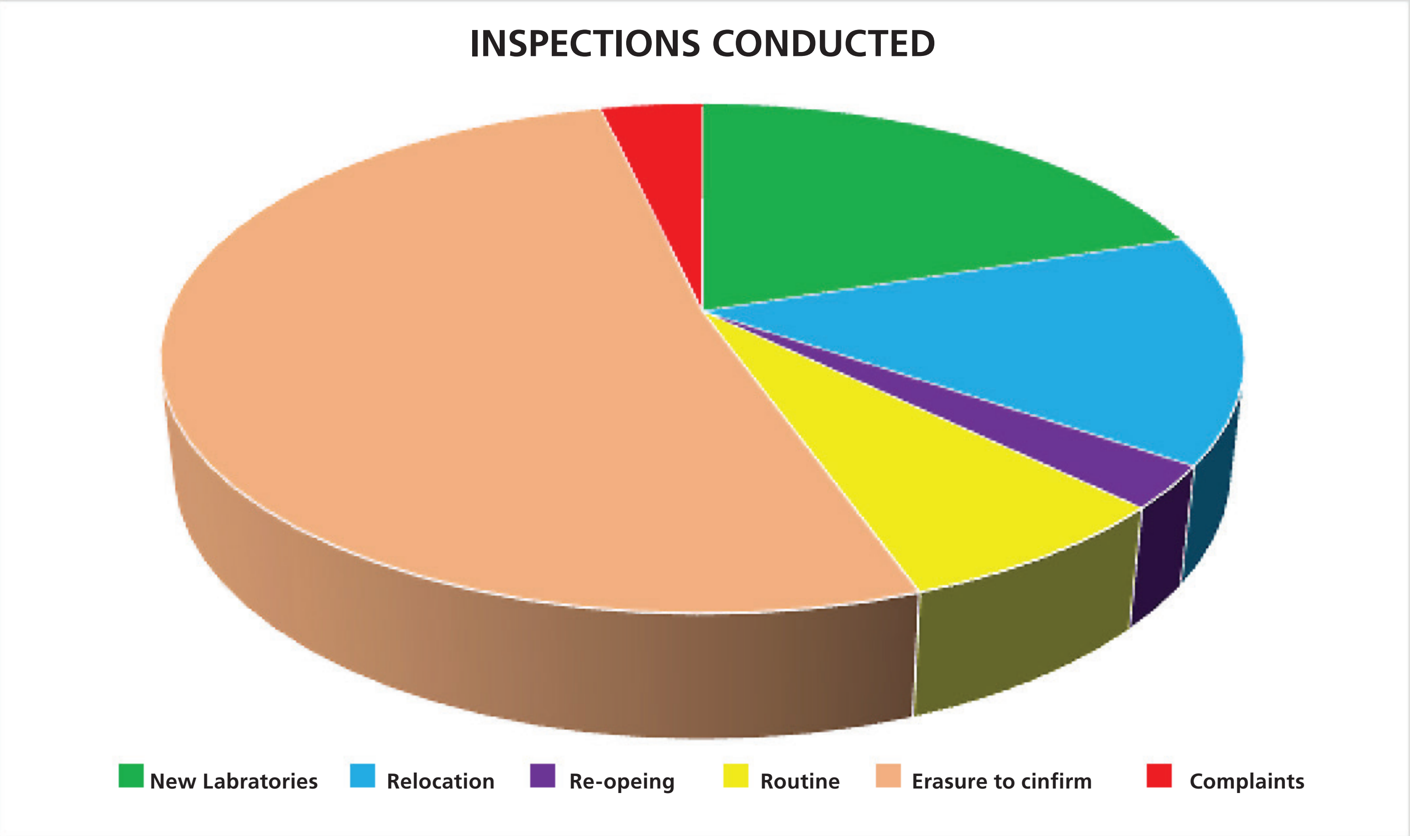



*Figure 3. Key statistical representation of inspections conducted in 2021*

It must be noted that due to the appointment of a new laboratory inspector in March 2020 and the Covid-19 pandemic, these inspections only commenced on the 5th of June 2020.
The goal of the inspectorate for the 2020/2021 financial year was to clear the backlog and prioritize dental laboratories that were operating with temporary registration certificates as depicted in Table 3 and Figure 4 below, showing the provincial statistics and the rate of inspections, including compliance and the amount of money recovered in restorations.

*Table 3. Provincial inspection statistics*

| Province | No of registered dental laboratories | No. of inspections | Compliance Rate | Non-Compliance Rate | Restoration Amounts Recovered |
|---|---|---|---|---|---|
| Gauteng | 253 | 37 | 83.7% | 16.3% | R46,590 |
| Western Cape | 166 | 25 | 80% | 20% | R27,400 |
| KwaZulu-Natal | 83 | 21 | 76.2% | 23.8% | R26,284 |
| North-West | 30 | 7 | 85,7% | 14.3% | - |
| Mpumalanga | 27 | 6 | 66,6% | 33,4% | R26,099 |
| Free State | 29 | 2 | 0% | 100% | R50,590 |
| Eastern Cape | 34 | 7 | 100% | 0% | - |
| Limpopo | 25 | 3 | 100% | 0% | - |
| Northern Cape | 10 | 2 | 100% | 0% | - |

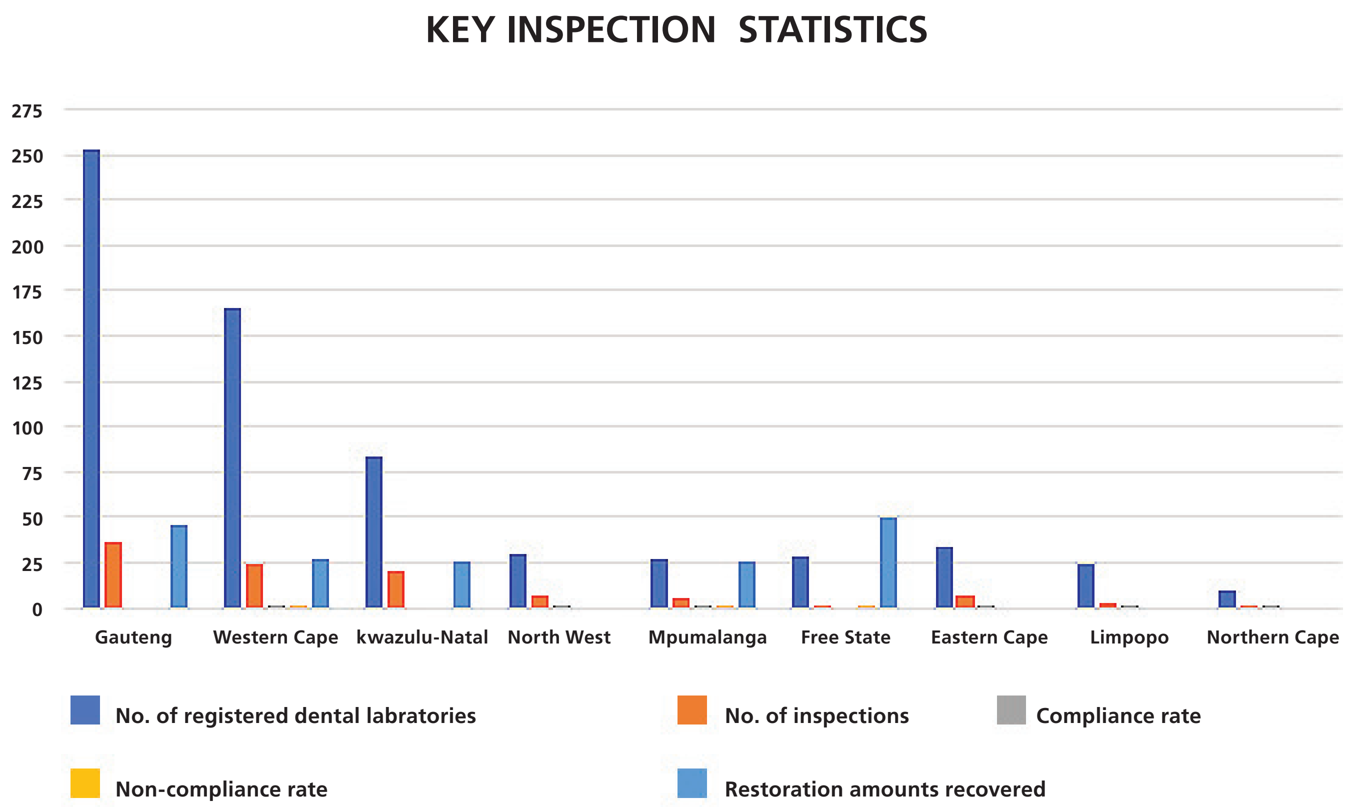



*Figure 4.Key Inspection Statistics per province*

## 9.4 Registration Statistics

The persisting challenge where black and women professionals remain markedly under-represented in all categories of this profession is glaringly undeniable. Furthermore, there is a clear disconnect between student graduate numbers and the graduate numbers that enter and stay in the profession. Several factors are likely to be the cause, such as:

i. There are possible barriers to entry into the profession post-graduation. This includes opening and running their own laboratories by graduates.
ii. The profession loses graduates to other professions or industries which are more receptive or lucrative.
iii. Entry by graduates and emerging practitioners into the profession may also be constrained by stiff competition, and the dominance of established practitioners. The concentration of Dental Technicians and Technologists in urban areas further compounds the situation.

The following Table 4 shows the number of registered professionals with the Council according to different categories, gender, geographical distribution as well as "racial" profiles (as per previously designated "population groups").

| | 2019/20 | 2020/21 | Population groups as previously designated | | Gender | | Geographical Location | |
|---|---|---|---|---|---|---|---|---|
| Dental Technicians | 1036 | 1131 | Black | 159 | Female | 249 | Eastern Cape | 47 |
| | | | Coloured | 72 | Male | 882 | Free State | 33 |
| | | | Indian | 82 | | | Gauteng | 492 |
| | | | White | 812 | | | KwaZulu-Natal | 148 |
| | | | Other | 6 | | | Limpopo | 27 |
| | | | | | | | Mpumalanga | 35 |
| | | | | | | | North West | 35 |
| | | | | | | | Northern Cape | 7 |
| | | | | | | | Western Cape | 303 |
| | | | | | | | Overseas | 4 |
| Lab Owners (Dental Technicians/ Technologists) | 586 | 618 | Black | 26 | Female | 61 | Eastern Cape | 23 |
| | | | Coloured | 17 | Male | 557 | Free State | 22 |
| | | | Indian | 44 | | | Gauteng | 256 |
| | | | White | 528 | | | KwaZulu-Natal | 80 |
| | | | Other | 0 | | | Limpopo | 23 |
| | | | | | | | Mpumalanga | 24 |
| | | | | | | | North West | 23 |
| | | | | | | | Northern Cape | 4 |
| | | | | | | | Western Cape | 163 |
| | | | | | | | Overseas | 0 |
| Lab Owners (Dentists) | 74 | 67 | Black | 3 | Female | 9 | Eastern Cape | 6 |
| | | | Coloured | 3 | Male | 58 | Free State | 6 |
| | | | Indian | 14 | | | Gauteng | 23 |
| | | | White | 47 | | | KwaZulu-Natal | 9 |
| | | | Other | 0 | | | Limpopo | 0 |
| | | | | | | | Mpumalanga | 2 |
| | | | | | | | North West | 6 |
| | | | | | | | Northern Cape | 3 |
| | | | | | | | Western Cape | 12 |
| | | | | | | | Overseas | 0 |

*Table 4. Registration statistics according to race, gender, geographical location and registration category*

| | 2019/20 | 2020/21 | Population groups as previously designated | Gender | Geographical Location |
|---|---|---|---|---|---|
| **Dental Traders** | 3 | 7 | Black 0<br>Coloured 0<br>Indian 2<br>White 4<br>Other 1 | Female 3<br>Male 4 | Eastern Cape 0<br>Free State 0<br>Gauteng 2<br>KwaZulu-Natal 2<br>Limpopo 0<br>Mpumalanga 0<br>North West 0<br>Northern Cape 0<br>Western Cape 3<br>Overseas 0 |
| **University Lecturers** | 15 | 14 | Black 26<br>Coloured 17<br>Indian 44<br>White 528<br>Other 0 | Female 61<br>Male 557 | CPUT 4<br>DUT 5<br>TUT 5 |
| **CPD Providers** | 24 | 24 | | | |
| **Graduates (Technicians and Technologists)** | 55 | 20 | Black 9<br>Coloured 0<br>Indian 1<br>White 0<br>Other 0 | Female 9<br>Male 11 | CPUT 0<br>DUT 20<br>TUT 0 |

*Table 4. Registration statistics according to race, gender, geographical location and registration category*

There are three institutions of higher learning which offer dental technology programmes; these are Cape Peninsula University of Technology (CPUT), Durban University of Technology (DUT) and Tshwane University of Technology (TUT). Table 5 below show the number of graduates during the 2020/21 fiscal year.

As at the end of the financial period DUT and TUT were provisionally accredited by the Council as Dental Technologists and Dental Technician training institutions.

TUT 2nd year Curriculum was not accredited by the Council as at the end of the financial period.



| | 2019/20 | 2020/21 | Population groups as previously designated | Gender | Geographical Location |
|---|---|---|---|---|---|
| **Erasures (all categories of Registered Entities)** | 37 | 18 | Black 0<br>Coloured 0<br>Indian 1<br>White 17<br>Other 0 | Female 0<br>Male 18 | Eastern Cape 0<br>Free State 0<br>Gauteng 9<br>KwaZulu-Natal 3<br>Limpopo 1<br>Mpumalanga 1<br>North West 1<br>Northern Cape 0<br>Western Cape 3<br>Overseas 0 |
| **Erasures (all categories of Registered Persons)** | 80 | 18 | Black 1<br>Coloured 1<br>Indian 1<br>White 21<br>Other 1 | Female 7<br>Male 18 | Eastern Cape 0<br>Free State 0<br>Gauteng 16<br>KwaZulu-Natal 4<br>Limpopo 1<br>Mpumalanga 1<br>North West 1<br>Northern Cape 0<br>Western Cape 2<br>Overseas 0 |
| **Restorations (all categories of Registered Entities)** | 5 | 12 | Black 1<br>Coloured 1<br>Indian 1<br>White 9<br>Other 0 | Female 2<br>Male 10 | Eastern Cape 1<br>Free State 1<br>Gauteng 4<br>KwaZulu-Natal 0<br>Limpopo 0<br>Mpumalanga 2<br>North West 1<br>Northern Cape 1<br>Western Cape 2<br>Overseas 0 |

*Table 4. Registration statistics according to race, gender, geographical location and registration category*

*Table 5. Statistical depiction of students who graduate from the three institutions in South Africa that offer dental technology programmes*

## CAPE PENINSULA UNIVERSITY OF TECHNOLOGY 2020/2021

| Qualification | Male | | | | | Male Total | Female | | | | | Female Total | Grand Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | African | "Coloured" | Indian | White | Other | | African | "Coloured" | Indian | White | Other | | |
| Foundation | 2-1 | 1-0 | 0-0 | 0-0 | 0-0 | 3-1 | 14-0 | 3-0 | 0-0 | 0-0 | 0-0 | 17-0 | 20-1 |
| National Dip | 3-3 | 0-1 | 0-0 | 0-0 | 0-0 | 3-4 | 0-10 | 0-5 | 0-0 | 0-0 | 0-0 | 0-15 | 3-19 |
| BTech | 0-0 | 0-0 | 0-0 | 0-0 | 0-0 | 0-0 | 0-0 | 0-0 | 0-0 | 0-0 | 0-0 | 0-0 | 0-0 |
| MTech | 0-0 | 0-0 | 0-0 | 0-1 | 0-0 | 0-1 | 0-2 | 0-0 | 0-0 | 0-0 | 0-0 | 0-2 | 0-3 |
| Grand Total | 5-4 | 1-1 | 0-0 | 0-1 | 0-0 | 6-6 | 14-12 | 3-5 | 0-0 | 0-0 | 0-0 | 17-17 | 23-23 |

## DURBAN UNIVERSITY OF TECHNOLOGY 2020/2021

| Qualification | Male | | | | | Male Total | Female | | | | | Female Total | Grand Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | African | "Coloured" | Indian | White | Other | | African | "Coloured" | Indian | White | Other | | |
| Foundation | 11-9 | 0-0 | 0-0 | 1-0 | 0-0 | 12-9 | 19-17 | 0-0 | 2-2 | 0-0 | 0-0 | 21-19 | 33-28 |
| National Dip | 11-8 | 0-0 | 1-1 | 1-1 | 0-0 | 13-10 | 9-6 | 0-0 | 2-1 | 0-0 | 0-0 | 11-7 | 24-17 |
| BTech | 0-0 | 0-0 | 0-1 | 0-0 | 0-0 | 0-1 | 0-0 | 0-0 | 0-0 | 0-0 | 0-0 | 0-0 | 0-1 |
| B.HSc | 0-7 | 0-0 | 0-1 | 0-0 | 0-0 | 0-8 | 0-7 | 0-0 | 0-0 | 0-0 | 0-0 | 0-7 | 0-15 |
| MTech | 1-0 | 0-0 | 1-0 | 0-0 | 0-0 | 2-0 | 1-1 | 0-0 | 1-0 | 0-0 | 0-0 | 2-1 | 4-0 |
| Grand Total | 23-24 | 0-0 | 2-0 | 2-1 | 0-0 | 27-28 | 29-31 | 0-0 | 5-3 | 0-0 | 0-0 | 34-34 | 61-62 |

## TSHWANE UNIVERSITY OF TECHNOLOGY 2020/2021

| Qualification | Male | | | | | Male Total | Female | | | | | Female Total | Grand Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | African | "Coloured" | Indian | White | Other | | African | "Coloured" | Indian | White | Other | | |
| Foundation | 0-0 | 0-0 | 0-0 | 0-0 | 0-0 | 0-0 | 0-0 | 0-0 | 0-0 | 0-0 | 0-0 | 0-0 | 0-0 |
| National Dip | 1-15 | 0-0 | 0-0 | 4-5 | 0-0 | 5-20 | 15-37 | 0-1 | 0-0 | 1-2 | 0-0 | 16-40 | 21-60 |
| BTech | 0-0 | 0-0 | 0-0 | 0-0 | 0-0 | 0-0 | 0-0 | 0-0 | 0-0 | 0-0 | 0-0 | 0-0 | 0-0 |
| MTech | 0-2 | 0-0 | 0-0 | 0-1 | 0-0 | 0-3 | 0-4 | 0-0 | 0-0 | 0-0 | 0-0 | 0-4 | 0-7 |
| Grand Total | 1-17 | 0-0 | 0-0 | 4-6 | 0-0 | 5-23 | 15-41 | 0-1 | 0-0 | 1-2 | 0-0 | 16-44 | 21-67 |

| CATEGORY | NUMBER OF REGISTERED PERSONS | |
|---|---|---|
| | 2020 | 2021 |
| Dental Contractors/Lab Owners | 524 | 623 |
| Dental Technicians | 512 | 508 |
| Dental Traders | 3 | 4 |
| CPD Providers | 24 | 24 |
| Total | 1063 | 1159 |

*Table 6. Number of registered persons according to different registration categories*

There has been an increase in the number of dental contractors between the 2019/20 and 2020/21 fiscal years as seen in Table 6 above. Furthermore, there is a slight decrease in the number of dental technicians

# PART C: GOVERNANCE REPORT

## 10. OVERVIEW OF COUNCIL

The South African Dental Technicians Council is a creature of statute, established in terms of section 2 of the Dental Technicians Act No. 19 of 1979. The Hon. Minister of Health appoints Council, which may consist of up to eleven (11) members, who exercise oversight over the SADTC. The term of Council is five (5) years, and the term of the incumbent Council, as depicted in Table 4 below, expires in 2025.

*Table 7. SADTC Council members as per their appointment and number of meetings attended*

| Name | Designation in terms of the Council Structure | Date of Appointment | No. of Meetings attended during 2020/2021 FY |
|---|---|---|---|
| Prof. C.P. Owen | President of Council<br>Dentist nominated by other dentists. | 25 March 2020 | 4 |
| Ms N. Madiba | Vice president of Council<br>Community representative | 25 March 2020 | 3 |
| Mr. L. Nematswerani | Treasurer of Council<br>Community representative | 25 March 2020 | 3 |
| Dr M. Mcuba | Member of Council<br>Acting Director- Oral Health, National Department of Health | 25 March 2020 | 3 |
| Prof. P.D. Moipolai | Member of Council<br>Dentist attached to a university having a dental faculty. | 25 March 2020 | 3 |
| Dr A. Vahed | Member of Council<br>Dental Technician attached to a training institution where dental technicians/technologists are trained | 25 March 2020 | 3 |
| Ms K. Govender | Member of Council<br>Legal Advisor – Community representative | 25 March 2020 | 3 |
| Mr. I. Noorshib | Member of Council<br>Laboratory contractor nominated by other laboratory contractors | 25 March 2020 | 3 |
| Mr. L.P. Steenkamp | Member of Council<br>Laboratory contractor nominated by other laboratory contractors | 25 March 2020 | 3 |
| Mr. G. Gunnell | Member of Council<br>Dental Technician nominated by other dental technicians | 25 March 2020 | 3 |
| Mr. N. Ntshikilana | Member of Council<br>Dental Technician nominated by other dental technicians | 25 March 2020 | 3 |

In line with the Act, governance best practice, and as enjoined by King IV:

- All members of Council are non-executive and independent;
- Council strictly plays an active oversight role as well as giving strategic direction to Council. In this regard, there is a clear delineation between Council's oversight role and Administration's operational and implementation role;
- Council operates in line with the provisions of the Dental Technicians Act, and its Committees operate in line with the dictates of the Act plus the respective Committee Charters. Council is yet to develop a Charter.
- There is a fair balance and diversity within Council and its Committees in terms of skills set, gender, demographics and geographic spread.

## 10.1 Meeting Procedures

Council meets once every quarter. The frequency of Committee meetings varies from the type of committee and the business they transact.

## 10.2 Constitution and Composition of the Council

Section 5 (1) of the Act prescribes the Constitution of the Council. The Act provides that the Council shall consist of the following members:

a. Director of Oral Health of the Department of Health
b. Five persons appointed by the Minister of whom:-
   - one shall be a dentist attached to a university having a dental faculty;
   - one shall be a dental technician/technologist attached to an institution at which dental technicians/technologists are educated and trained; and
   - three shall be members of the public who shall be appointed after calling through the media for nominations by the public, of whom at least one shall be appointed on account of his or her knowledge of the law.
c. Two dental technician contractors nominated and elected by dental technician contractors in the prescribed manner;
d. Two dental technicians/technologists who practice the profession of dental technician/technologist as employees and who are nominated and elected in the prescribed manner by dental technicians/technologists; and
e. One dentist nominated and elected by dentists

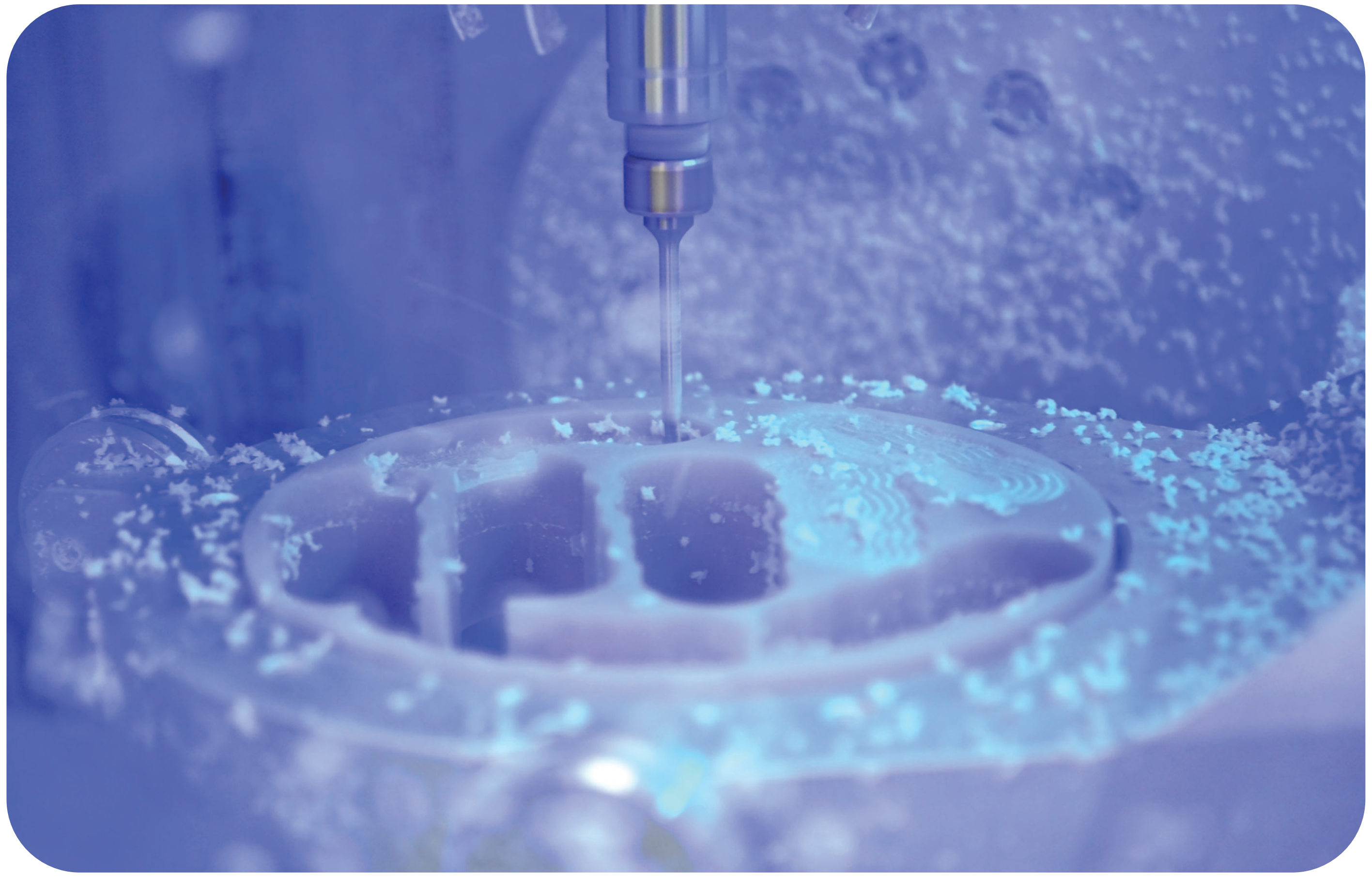
## 10.3 Council Committees

With a view of effectively carrying out its functions as prescribed by the Dental Technicians Act of 1979, Council has various Committees in place, as prescribed by the Act:

- Executive Committee (EXCO) - as prescribed and mandated in the Act;
- Education Committee - as prescribed and mandated in the Act;
- Disciplinary committee - as prescribed and mandated in the Act;
- Audit, Risk and Compliance Committee (ARC) - as prescribed and mandated by King lV;
- Continuous Professional Development (CPD) – as prescribed by the regulations; and
- Legal Committee- as prescribed and mandated in the Act.

*Table 8. Council Committees and their members*

| Committee | Members | Designation | Attendance Pattern |
|---|---|---|---|
| Executive Committee (EXCO) | Prof. CP Owen | Chairperson/President | No meetings |
| | Ms. N Madiba | Vice President | No meetings |
| | Mr. L Nematswerani | Treasurer | No meetings |
| | Dr. M Mcuba | Member | No meetings |
| | Mr. Steenkamp | Member | No meetings |
| | Ms. K Govender | Member | No meetings |
| Disciplinary Committee | Ms. K Govender | Chairperson | No meetings |
| | Mr. I Noorshib | Deputy Chairperson | No meetings |
| | Other co-opted members to be nominated | Members | No meetings |
| Education Committee | Dr. A Vahed | Chairperson | 2 |
| | Prof. PD Moipolai | Deputy Chairperson | 2 |
| | Mrs. M Bezuidenhout | CPUT Representative | 2 |



| Committee | Members | Designation | Attendance Pattern |
|---|---|---|---|
| Education Committee | Mrs. Yonela Ngombane | DUT Representative | 2 |
| | Mr. GL Maguga | TUT Representative | 2 |
| | Mr. Louis Steyn | Education Inspector | 2 |
| | Mr. N Ntshikilana | Other Committee Member | 2 |
| | Prof. CP Owen | Other Committee Member | 2 |
| | Mr. Axel Grabowski (COO DENTASA) | Advisory member/s of the profession | 0 |
| CPD Committee | Capt. N Ntshikilana | Chairperson | 2 |
| | Mr. I Noorshib | Deputy Chairperson | 2 |
| | Mr. LG Maguga | Co-opted member from training UoT Representative (EDCO) | 2 |
| | Ms. M Roets | Member elected by the profession | 2 |
| | Prof CP Owen | Co-opted member | 2 |
| | Maj. G Gunnell | Co-opted member | 2 |
| Audit Risk & Compliance Committee | Mr. N Goosen | Chairperson | 2 |
| | Mr. L Nematswerani | Member | 2 |
| | Ms. N Madiba | Member | 2 |
| Legal Committee | Ms. K Govender | Chairperson | 1 |
| | Ms. N Madiba | Vice Chairperson | 1 |
| | Prof CP Owen | President of Council | 1 |
| | Dr. Mcuba | Ministerial Appointee | 1 |
| | Mr. L Steenkamp | Member from DT Profession | 1 |
| Evaluation Panel | Prof. CP Owen | Chairperson | 1 |
| | Prof. PD Moipolai | Member | 1 |
| | Mrs. S Schwartz | Member | 1 |
| | Mr. G Peake | Member | 1 |
| | Mr. G Bass | Member | 1 |
| | Mr. PJH Pretorius | Member | 1 |

| Committee | Members | Designation | Attendance Pattern |
|---|---|---|---|
| Task Team to review Institutional QIP Reports | Prof. CP Owen | Chairperson | 1 |
| | Mr. Steyn | Member | 1 |
| | Prof Moipolai | Member | 1 |
| | Capt. Ntshikilana | Member | 1 |

The Covid-19 pandemic has, to a certain degree affected the normal operations and meeting frequency of committees. This is evident as observed in Table 3 above.

## 10.4 Remuneration of Council Members and Other Committee Members

*Table 9. Remuneration of Council members and other Committee members*

| Council Member | Remuneration | Other allowance (travel, accommodation etc.) | Total |
|---|---|---|---|
| Prof. CP Owen | R44,000.00 (Hon) | R0.00 | R44,000.00 |
| Ms. N Madiba | R15,000.00 (Hon) | R0.00 | R15,000.00 |
| Mr. L Nematswerani | R0-00 | R0-00 | R0-00 |
| Dr. M Mcuba | R0-00 | R0-00 | R0-00 |
| Prof. PD Moipolai | R7,500.00 (Hon) | R0.00 | R7,500.00 |
| Dr. A Vahed | R18,000.00 (Hon) | R0.00 | R18,000.00 |
| Ms. K Govender | R7,500.00 (Hon) | R0.00 | R7,500.00 |
| Mr. I Noorshib | R20,000.00 (Hon) | R0.00 | R20,000.00 |
| Mr. L Steenkamp | R12,500.00 (Hon) | R0.00 | R12,500.00 |
| Mr. G Gunnell | R7,500.00 (Hon) | R0.00 | R7,500.00 |
| Mr. N Ntshikilana | R32,500.00 (Hon) | R0.00 | R32,500.00 |
| OTHER COMMITTEE MEMBERS | | | |
| Mr. N Goosen | R30,500.00 (Hon) | R1,446.50 | R31,946.50 |
| Ms. M Bezuidenhout | R5,000.00 (Hon) | R0.00 | R5,000.00 |
| Mrs. Y Ngombane | R2,500.00 (Hon) | R0.00 | R2,500.00 |
| Mr. LG Maguga | R10,000.00 (Hon) | R0.00 | R10,000.00 |
| Mr. LA Steyn | R52,500.00 (Hon) | R0.00 | R52,500.00 |
| Mrs. AD Skea | R5,000.00 (Hon) | R2,107.93 | R7,107.93 |
| Mr. P Nembahe | R12,500.00 (Hon) | R1,103.00 | R13,603.00 |
| Ms. M Roets | R0-00 | R0-00 | R0-00 |
| Mrs. S Schwartz | R0.00 | R0.00 | R0.00 |
| Mr. G Peake | R0-00 | R0-00 | R0-00 |
| Mr. G Bass | R0.00 | R0.00 | R0.00 |
| MR. PJD Pretorius | R2,500.00 | R2,901.00 | R5,401.00 |
| Total | R285,000.00 | R7,558.43 | R292,558.43 |



## 10.5 Internal Control

The office of the registrar is tasked with the responsibility for a system of internal control, and to ensure the efficient management of Council resources.

## 10.6 Financial Management

Council management implements and maintains a system of internal control that ensures the attainment of principal control objectives such as:

- effectiveness and efficiency of operations;
- reliability of financial and management reports;
- compliance with applicable laws, regulations and policies; and
- adequacy of procedures to safeguard council assets.

Financial management continues to improve within the SADTC. This is evidenced by our receipt of unqualified audit reports from Council's external auditors.

## 10.7 Internal Audit

There is no internal audit function within the SADTC.

## 10.8 Risk Management

There exists within Council a risk management framework, which is in line with best practices and aimed at achieving risk maturity. Risk management is embedded in the strategy and operations of the SADTC.

Ultimately, Council is responsible for risk management within the SADTC, supported by the ARC and management.

## 10.9 Health, Safety and Environmental Issues

Council complies with health and safety matters and municipal by-laws. Reasonable precautions are taken to ensure a safe working environment. Employees and constantly informed about health as safety issues and measures at the workplace.

There is compliance by Council with the Occupational Health and Safety Act of 1995 and other relevant legislation.

Members of the profession are requested to provide a municipal permission letter when they apply for laboratory registrations.

## 10.10 Council Code of Conduct

All members of Council signed the code of conduct at the beginning of their term, and the document is reviewed annually.

## 10.11 Fraud and Corruption

Although Council is yet to develop and adopt a fraud and corruption strategy, the current mechanisms of reporting fraud and corruption are through affidavits submitted to Council, as well as by telephone calls to Council.

Council is committed to protecting its funds and other assets, and in this regard, has adopted a zero-tolerance stance to fraudulent activities. Council has also established a solid relationship with law enforcement agencies in the Republic, to whom fraudulent activities gets reported once detected. Resources permitting, Council plans to open a secure fraud hotline in the future.

### 10.12 Managing Conflict of Interest

Councillors and staff are expected to sign the declarations of interest at the beginning of the year and at every meeting attended.

### 10.13 Social Responsibility

There are currently no socio-economic or outreach projects in the SADTC.

# PART D: HUMAN CAPITAL MANAGEMENT

## 11. LEARNERSHIP PROGRAMMES

On account of Council's relatively small size and budgetary constraints, it has, and continues to, be unable to participate in a key Government initiative aimed at social upliftment by the employment of young and the previously disadvantaged graduates. There is therefore no internship programme within the SADTC. However, this is an aspirational objective of the SADTC going forward, the implementation of which will hinge on future prospects of growth of Council.

## 12. STAFF REMUNERATION

The Council's small budget renders challenges and limitations to the number of people that can be employed. This means that the Council depends heavily on consultants and outsourced work. This also means that the remuneration band does not meet the industry standard or benchmark. Table 7 below shows the salary bands of all employees as well the corresponding performance bonuses.

*Table 10. Council's staff remunerations and bonuses*

| Position | Salary Band | Percentage pay-out |
|---|---|---|
| Registrar | R1,284,000.00 | 5% |
| Deputy Registrar | R588, 347.57 | 3% |
| Registry CPD Officer | R325, 570.53 | 3% |
| House Manageress | R182, 945.29 | 3% |

# The South African Dental Technicians Council

## Financial Statements for the year ended 28 February 2021



## General Information

| | |
|---|---|
| Country of incorporation and domicile | South Africa |
| Nature of business and principal activities | The SADTC is established in terms of the Dental Technicians Act, 1979 (Act No. 19 of 1979), as amended, to regulate the professions of dental technicians and dental technologists, and to protect the interests of the public. |
| Registered office | 9S4 Cnr Hill & Arcadia Streets<br>Arcadia<br>Pretoria<br>0028 |
| Postal address | PO Box 14617<br>Hatfield<br>0028 |
| Bankers | ABSA |
| Auditors | Snjider & Associates Inc.<br>Chartered Accountants (S.A.)<br>Registered Auditors |
| Level of assurance | These financial statements have been audited in compliance with the applicable requirements of the Dental Technicians Act No. 19 of 1979. |
| Preparer | The financial statements were independently compiled by:<br>CF Engelbrecht CA(SA) |

## The South African Dental Technicians Council

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

## Contents







## Council Members' Responsibilities and Approval

The council members are required by the Dental Technicians Act No. 19 of 1979, to maintain adequate accounting records and are responsible for the content and integrity of the financial statements and related financial information included in this report.

It is their responsibility to ensure that the financial statements fairly present the state of affairs of the 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 financial statements.

The 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 council members 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 council members to meet these responsibilities, the 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 council 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 financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss.

The council members have reviewed the council's cash flow forecast for the year to 28 February 2021 and, in the light of this review and the current financial

# Council Members' Responsibilities and Approval

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 financial statements. The financial statements have been examined by the council's external auditors and their report is presented on page FS 7 and FS 8.

The financial statements set out on page FS 9, which have been prepared on the going concern basis, were approved by the on 21 June 2021 and were signed on its behalf by:

Approval of financial statements

Prof. CP Owen





# Council Members' Report

The council members have pleasure in submitting their report on the financial statements of The South African Dental Technicians Council for the year ended 28 February 2021.

### 1. Nature of business

The South African Dental Technicians Council was incorporated in South Africa, and is responsible to regulate the professions of dental technicians and dental technologists, and to protect the interests of the public, in terms of the Dental Technicians Act 1979 (Act No. 19 of 1979)

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 financial statements have been prepared in accordance with International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Dental Technicians Act No. 19 of 1979. 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 financial statements.

### 3. Council members

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

| Council Members | Changes |
|---|---|
| Mrs. C Mokgatle-Makwakwa | Resigned Wednesday, 25 March 2020 |
| Mr. G Gunnell | |
| Dr. N Baloyi | |
| Mr. I Noorshib | |
| Dr. M Mcuba | |
| Dr. A Vahed | Resigned Wednesday, 25 March 2020 |
| Adv. TP Lupuwana | |
| Prof. CP Owen | |
| Prof. P Moipolai | Appointed Wednesday, 25 March 2020 |
| Ms. K Govender | Appointed Wednesday, 25 March 2020 |
| Ms. N Madiba | Appointed Wednesday, 25 March 2020 |
| Mr. L Nematswerani | Appointed Wednesday, 25 March 2020 |
| Mr. LP Steenkamp | Appointed Wednesday, 25 March 2020 |
| Mr. N Nthikilana | Appointed Wednesday, 25 March 2020 |

### 4. Events after the reporting period

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

### 5. Going concern

A national lockdown was implemented by the South African Government on 26 March 2020 to attempt to curb the spread of the Covid-19 pandemic. This lockdown had a negative impact on the South African economy as a whole. Although the duration and impact of the Covid-19 pandemic remains unclear at this time, there is no immediate concern around the going concern of the entity.

### 6. Auditors

Snjider & Associates Inc. continued in office as auditors for the council members for 2021.

### 7. Date of authorisation for issue of financial statements

The financial statements have been authorised for issue by the council members on Monday, 21 June 2021. No authority was given to anyone to amend the financial statements after the date of issue.



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## Independent Auditor's Report

**To the council members of The South African Dental Technicians Council**

**Opinion**

We have audited the financial statements of The South African Dental Technicians Council (the council) set out on pages 7 to 16, which comprise the statement of financial position as at 28 February 2021, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of The South African Dental Technicians Council as at 28 February 2021, and its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Dental Technicians Act No. 19 of 1979.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of our report. We are independent of the 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 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 council members are responsible for the other information. The other information comprises the information included in the document titled "The South African Dental Technicians Council financial statements for the year ended 28 February 2021", which includes the Council Members' Report as required by the Dental Technicians Act No. 19 of 1979 and the Detailed Income Statement, which we obtained prior to the date of this report. The other information does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, 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.

Directors
H Snijder CA(SA) I GJ Coetzee CA(SA) I TC van Wyh CA(SA) CF Engelbrecht CA (SA)
Reg No 1999/014998/21

Effective. Trusted.

# Independent Auditor's Report

## Responsibilities of the council members for the Financial Statements

The council members are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Dental Technicians Act No. 19 of 1979, and for such internal control as the council members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the council members are responsible for assessing the coucil'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 council members either· intend to liquidate the council or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expr·essing 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 council members.
- Conclude on the appropriateness of the council members 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the council 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.

Snijder & Associates Inc.
T C van Wyk (CA) SA
Chartered Accountants (SA)
Registered Auditors

15 March 2022
Pretoria



# The South African Dental Technicians Council

**Financial Statements for the year ended 28 February 2021**

## Statement of Financial Position as at 28 February 2021

| Figures in Rand | Note(s) | 2021 | 2020 |
|---|---|---|---|
| **Assets** | | | |
| **Non-Current Assets** | | | |
| Property, plant and equipment | 2 | 3 102 921 | 3 130 983 |
| **Current Assets** | | | |
| Trade and other receivables | 3 | 422 285 | 188 757 |
| Cash and cash equivalents | 4 | 2 203 315 | 1610 759 |
| | | **2 625 600** | **1 799 516** |
| **Total Assets** | | **5 728 521** | **4 930 499** |
| **Equity and Liabilities** | | | |
| **Equity** | | | |
| Other non-distributable reserves | | 2 411 047 | 2 411 047 |
| Accumulated surplus | | 1 925 842 | 1 436 218 |
| | | **4 336 889** | **3 847 265** |
| **Liabilities** | | | |
| **Non-Current Liabilities** | | | |
| Other financial liabilities | 7 | 32 | 32 |
| **Current Liabilities** | | | |
| Trade and other payables | 6 | 789 710 1 | 783 202 1 |
| Provisions | 8 | 601 890 | 300 000 |
| | | **1 391 600** | **1 083 202** |
| **Total Liabilities** | | **1 391 632** | **1 083 234** |
| **Total Equity and Liabilities** | | **5 728 521** | **4 930 499** |

# The South African Dental Technicians Council

Financial Statements for the year ended 28 February 2021

## Statement of Comprehensive Income

| Figures in Rand | Note(s) | 2021 | 2020 |
|---|---|---|---|
| Revenue | 9 | 6 660 788 | 5 506 923 |
| Administrative expenses | | (365 301) | (366 358) |
| Other expenses | | (5 863 014) | (5 138 669) |
| **Operating surplus** | | **432 473** | **1 896** |
| Investment revenue | 12 | 57 151 | 119 791 |
| **Surplus for the year** | | **489 624** | **121 687** |
| Other comprehensive income | | - | - |
| **Total comprehensive income for the year** | | **489 624** | **121 687** |



The South African Dental Technicians Council

Financial Statements for the year ended 28 February 2021

## Statement of Changes in Equity

| Figures in Rand | Notes | Other non-distributable reserves | Accumulated surplus | Total Equity |
|---|---|---|---|---|
| Balance at 01 March 2019 | | 2 411 047 | 1 314 531 | 3 725 578 |
| Surplus for the year | | - | 121 687 | 121 687 |
| Other comprehensive income | | - | - | - |
| Total comprehensive income for the year | | - | 121 687 | 121 687 |
| Balance at 01 March 2020 | | 2 411 047 | 1 436 218 | 3 847 265 |
| Surplus for the year | | - | 489 624 | 489 624 |
| Other comprehensive income | | - | - | - |
| Total comprehensive income for the year | | - | 489 624 | 489 624 |
| Balance at 28 February 2021 | | 2 411 047 | 1 925 842 | 4 336 889 |
| Note(s) | | 5 | | |

## Statement of Cash Flows

| Figures in Rand | Note(s) | 2021 | 2020 |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Cash generated from operations | 14 | 550 551 | 207 716 |
| Interest Income | | 57 151 | 119 791 |
| **Net cash from operating activities** | | 607 702 | 327 507 |
| Cash flows from investing activities | | | |
| Movement in properry, plant and equipment | 2 | (15 146) | (5 653) |
| **Total cash movement for the year** | | 592 556 | 321 854 |
| Cash at the beginning of the year | | 1 610 759 | 1 288 905 |
| **Total cash at the end of the year** | 4 | 2 203 315 | 1 610 759 |





## Accounting Policies

**1. Basis of preparation and summary of significant accounting policies**

The financial statements have been prepared on a going concern basis in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities, and the Dental Technicians Act No. 19 of 1979. The financial statements have been prepared on the historical cost basis, 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 is stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by the council members.

The council adds to the carrying amount of an item of property, plant and equipment the cost of replacing parts of such an item when that cost is incurred if the replacement part is expected to provide incremental future benefits to the council. The carrying amount of the replaced part is derecognised. All other repairs and maintenanceare charged to surplus or deficit during the period in which they are incurred.

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 seNice 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.

Land is not depreciated. Land and buildings are revaluated every 3 years as required by Council regulations. Depreciation on other assets is charged so as to allocate the cost of assets less their residual value over their estimated useful lives using the straight-line method. The estimated useful lives range as well as the measurement base for each class of asset is as follows:

| Item | Depreciation method | Average useful life |
|---|---|---|
| Furniture and fixtures | Straight line | 6 years |
| Office equipment | Straight line | 5 year |
| IT equipment | Straight line | 3 year |
| Computer software | Straight line | 2 year |

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, if there is an indication of a significant change since the last reporting date.

## Accounting Policies

### 1.2 Financial instruments

**Initial measurement**

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

**Financial instruments at amortised cost**

These include loans, trade receivables and trade payables. Those debt instruments which meet the criteria in section 11.8(b) of the standard, are subsequently measured at amortised cost using the effective interest method. Debt instruments which are classified as current assets or current liabilities are measured at the undiscounted amount of the cash expected to be received or paid, unless the arrangement effectively constitutes a financing transaction.

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

### 1.3 Impairment of assets

The council assesses at each reporting date whether there is any indication that property, plant and equipment may be impaired.

If there is any such indication, the recoverable amount of any affected asset (or group of related assets) is estimated and compared with its carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carrying amount of the asset (or group of related assets) is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset (or group of assets) in prior years. A reversal of impairment is recognised immediately in profit or loss.

### 1.4 Employee benefits

Short-term employee benefits

The cost of short-term employee benefits, (those payable within 12 months after the service is rendered, such as leave pay and sick leave, bonuses, and non-monetary benefits such as medical care), are recognised in the period in which the service is rendered and are not discounted.





## Accounting Policies

### 1.5 Provisions and contingencies

Provisions are recognised when the council has an obligation at the reporting date as a result of a past event; it is probable that the council will be required to transfer economic benefits in settlement; and the amount of the obligation can be estimated reliably.

Provisions are measured at the present value of the amount expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as interest expense.

Provisions are not recognised for future operating losses.

### 1.6 Grants

Grants that impose specified future performance conditions are recognised in income only when the performance conditions are met.

Grants received before the revenue recognition criteria are satisfied are recognised as a liability.

Grants are measured at the fair value of the asset received or receivable.

### 1.7 Borrowing costs

Borrowing costs are recognised in profit or loss in the period in which they are incurred.

## Notes to the Financial Statements

| Figures in Rand | 2021 | 2020 |
|---|---|---|

**2. Property, plant and equipment**

| | 2021 | | | 2020 | | |
|---|---|---|---|---|---|---|
| | Cost or revaluation | Accumulated depreciation | Carrying value | Cost or revaluation | Accumulated depreciation | Carrying value |
| Land | 3 079 865 | - | 3 079 865 | 3 079 865 | - | 3 079 865 |
| Furniture and fixtures | 65 382 | (61 093) | 4 289 | 65 382 | (55 730) | 9 652 |
| Office equipment | 39 889 | {39 882) | 7 | 39 889 | (39 882) | 7 |
| IT equipment | 133 146 | {114 396) | 18 750 | 118 000 | (76 551} | 41 449 |
| Computer software | 155 230 | {155 220) | 10 | 155 230 | (155 220} | 10 |
| **Total** | **3 473 512** | **{370 591}** | **3 102 921** | **3 458 366** | **(327 383)** | **3 130 983** |

**Reconciliation of property, plant and equipment - 2021**

| | Opening balance | Additions | Depreciation | Closing Balance |
|---|---|---|---|---|
| Land | 3 079 865 | | | 3 079 865 |
| Furniture and fixtures | 9 652 | | (5 363) | 4 289 |
| Office equipment | 7 | | | 7 |
| IT equipment | 41 449 | 15 146 | (37 845) | 18 750 |
| Computer software | 10 | | | 10 |
| | **3 130 983** | **15 146** | **(43 208)** | **3 102 921** |

**Reconciliation of property, plant and equipment - 2020**

| | Opening balance | Additions | Depreciation | Closing Balance |
|---|---|---|---|---|
| Land | 3 079 865 | | | 3 079 865 |
| Furniture and fixtures | 13 474 | | (3 822) | 9 652 |
| Office equipment | 7 | | | 7 |
| IT equipment | 66 194 | 5 653 | (30 398) | 41 449 |
| Computer software | 19 456 | | (19 446) | 10 |
| | **3 178 996** | **5 653** | **(53 666)** | **3 130 983** |





## Notes to the Financial Statements

| Figures in Rand | 2021 | 2020 |
|---|---|---|

**2. Property, plant and equipment**

**Details of properties**

| **Stand 481/R, Cnr Hill & Arcadia Streets** | | |
|---|---|---|
| - Purchase price | 460 000 | 460 000 |
| - Additions since purchase or evaluation | 2 619 865 | 2 619 865 |
| | **3 079 865** | **3 079 865** |

Land and Buildings consist of the office building situated on Stand 481/R, Cnr Hill and Arcadia Streets. The property was revalued in the 2016 financial year from R2,200,000 (2011 valuation) to R3,079,856. During the current financial year the property was revalued at R2,900,000 (2021) from the previous valuation of R2,800,000 (2018)). However, no adjustment has been made as the current valuation is in line with market prices.

**3. Trade and other receivables**

| | 2021 | 2020 |
|---|---|---|
| Trade receivables | 1 234 862 | 86 710 |
| Provision for Doubtful Debts | (845 958) | - |
| Vallue added tax | 33 381 | 102 047 |
| | **422 285** | **188 757** |

## Notes to the Financial Statements

| Figures in Rand | 2021 | 2020 |
|---|---|---|
| **4. Cash and cash equivalents** | | |
| **Cash and cash equivalents consist of:** | | |
| Cash on hand | 5 570 | 434 |
| Bank balances | 413 830 | 83 560 |
| Short-term deposits | 1 783 915 | 1 525 765 |
| | **2 203 315** | **1 610 759** |
| **5. Reserves** | | |
| Revaluation reserve - Fixed property | 2 411 047 | 2 411 047 |
| **6. Trade and other payables** | | |
| Income received in advance | 640 867 | 552 770 |
| Grants received in advance - International benchmarking | 100 100 | 100 000 |
| Accrued liabilities - Council claims | - | 89 755 |
| Accrues liabilities - SARS payroll taxes | 48 843 | 40 677 |
| **Accrues liabilities - SARS payroll taxes** | **789 710** | **783 202** |
| **7. Other financial liabilities** | | |
| ABSA Bond 80 - 4581 - 93711 | 32 | 32 |
| This home loan is settled in full and have no monthly repayments. | | |
| Non-current liabilities | | |
| At amortised cost | 32 | 32 |
| **8. Provisions** | | |
| Provision for future expenses | 201 890 | - |
| Act renewal | 400 400 | 300 300 |
| | **601 890** | **300 000** |

In 2019 financial year, the Council redrafted the Dental Technicians Act. Therefore, a provision was made during that financial year for legal cost pertaining to the implimentation of the Act. A f for this purpose in the 2021 financial year.urther provision of R100,000 was raised





## Notes to the Financial Statements

| Figures in Rand | 2021 | 2020 |
|---|---|---|
| **9. Revenue** | | |
| Rendering of services | ` | 5 506 923 |
| Revenue consists of the receipts of annual men=mbership fees and new registration fees levies to members. It also includes penalty fees recovered from members. | - | - |
| Bad debts recovered | 10 830 | |
| Insurance Claim received | 11 637 | - |
| | 6 660 788 | 5 506 923 |
| **10. Employees costs** | | |
| Basic | 3 189 990 | 2 650 539 |
| Medical aid - company contributions | 201 079 | 186 572 |
| | 3 391 069 | 2 837 111 |
| **11. Depreciation,amortisation and impairments** | | |
| Depreciation | | |
| Property, plant and equipment | 43 208 | 53 666 |
| **12. Financial income** | | |
| Interest revenue | | |
| Bank | 57 151 | 119 791 |
| **13. Auditor's remuneratio** | | |
| Fees | 34 100 | 33 374 |
| **14. Cash generated from operations** | | |
| Surplus/(deficit) for the year | 489 624 | 121 687 |
| Adjustments for: | | |
| Depreciation and amortisation | 43 208 | 53 666 |
| Interest received | (57 151) | (119 791) |
| Movements in provisions | 301 890 | 100 000 |
| Changes in working capital: | | |
| Trade and other receivables | (233 528) | 91 739 |
| Trade and other payables | 6 508 | (39 585) |
| | 550 551 | 207 716 |

# The South African Dental Technicians Council
## Financial Statements for the year ended 28 February 2021

## Detailed Income Statement

| Figures in Rand | Note(s) | 2021 | 2020 |
|---|---|---|---|
| **Revenue** | | | |
| Rendering of services | | 6 638 321 | 5 506 923 |
| Bad debt recovered | | 10 830 | - |
| Insurance claim received | | 11 637 | - |
| Net cash from operating activities | 9 | 6 660 788 | 5 506 923 |
| **Administrative expenses** | | | |
| Accounting fees | | (252 573) | (241 035) |
| Auditor's remuneration - fees | | (34 100) | (33 374) |
| Bank charges | | (27 751) | (28 784) |
| Computer expenses | | (1 346) | (739) |
| Subscriptions | | - | (2 755) |
| Telephone and fax | | (49 531) | (59 671) |
| Total adminstrative expenses | | (365 301) | )366 358) |
| **Operating expenses** | | | |
| Bad debts | | (845 958) | (405 120) |
| Capital expenditure | | - | (899) |
| Coucil claims | | (93 183) | (345 952) |
| Depreciation, amortisation and impairments | | (43 208) | (53 666) |
| Election expenses | | - | (10 263) |
| Employee costs | | (3 391 069) | (2 837 112) |
| Gifts | | (6 616) | (3 278) |
| Honorariums | | (254 178) | (423 800) |
| Inspectorate expenses | | (121 086) | (117 236) |
| Insurance | | (33 530) | (31 909) |
| International benchmarking | | - | (4 418) |
| Lease rentals on operating lease | | (30 858) | (31 045) |
| Legal expenses | | (378 932) | (399 326) |
| Municipal expenses | | (68 167) | (50 875) |



# The South African Dental Technicians Council
## Financial Statements for the year ended 28 February 2021

## Detailed Income Statement

| Figures in Rand | Note(s) | 2021 | 2020 |
|---|---|---|---|
| **Operating expenses** | | | |
| Office consumables | | (19 532) | (47 232) |
| Postage | | (68 609) | (20 059) |
| Printing and stationery | | (155 484) | (139 293) |
| Repairs and maintenance | | (83 019) | (34 266) |
| Security | | (21 999) | (18 617) |
| Software expenses | | (245 008) | (146 758) |
| Training | | (32 578) | (17 545) |
| | | (5 863 014) | (5 138 669) |
| **Operating profit** | | 433 473 | 1 896 |
| Investment income | | 57 151 | 119 791 |
| Surplus for the year | | 489 624 | 121 687 |

The supplementary information presented does not form part of the financial statements and is unaudited

# Annual Report 2020/2021

# South African Dental Technicians Council



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