South African Institute for
Drug-Free Sport

ANNUAL REPORT

2024 25

IN MEMORIUM

FEHRAAD DE NICKER

The staff at SAIDS is devastated by the sad news of the sudden passing of Fehraad De Nicker in June 2025.

Fehraad conceptualised and led our "I Play Fair" campaign when our communications and promotions were outsourced to the *Tin Can* public relations company. We have many good memories with Fehraad during the campaign, most notably the Top Billing TV shoot on Table Mountain before the Cape Town Cycle Tour and the half-time displays of the "I Play Fair" banners at Super Rugby matches. So many other fun times. Who knew anti-doping events could be so much fun.

We will miss you Fehraad. Your enthusiasm and work ethic were infectious. Rest in Peace!

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GENERAL

PUBLIC ENTITY'S GENERAL INFORMATION

REGISTERED NAME
The South African Institute for Drug-Free Sport

REGISTRATION NUMBER
Act No. 14 of 1997, Amendment Act No. 25 of 2006, Act No. 33 of 2024: The South African Institute for Drug-Free Sport Amendment, Act 2024

REGISTERED OFFICE ADDRESS
1st Floor, Ebden House, Belmont Office Park, Belmont Road, Rondebosch, 7700, Cape Town, South Africa

POSTAL ADDRESS
P.O. Box 2553, Clareinch, 7704

TELEPHONE NUMBER
+27 21 686 1634

EMAIL ADDRESS
info@saids.org.za

WEBSITE ADDRESS
www.drugfreesport.org.za

INTERNAL AUDITORS
Nexia SAB&T, First Floor, SAB&T House, Cnr Birmingham and Canterbury Street, N1 City, Cape Town, 7460

EXTERNAL AUDITORS
Auditor-General of South Africa, 19 Park Ln, Milnerton, Cape Town, 7441

BANKERS
ABSA Bank

COMPANY SECRETARY
Anique Coetzee, Executive Assistant to the CEO

LIST OF ABBREVIATIONS /ACRONYMS

AAF	Adverse Analytical Finding
ABP	Athlete Biological Passport
ADAMS	Anti-Doping Administration and Management System
ADEL	Anti-Doping Education and Learning platform
ADRV	Anti-Doping Rule Violation
AGSA	Auditor-General of South Africa
APMU	Athlete Passport Management Unit
APP	Annual Performance Plan
ARC	Audit and Risk Committee
B-BBEE	Broad-Based Black Economic Empowerment
CCC	Code Compliance Centre
CEO	Chief Executive Officer
CFO	Chief Financial Officer
COVID-19	Corona Virus Disease of 2019
DCRC	Doping Control Review Commission
DSAC	Department of Sport, Arts and Culture
EPO	Erythropoietin
ERA	Erythropoietin Receptor Agonists
GH Isoforms	Growth Hormone Isoforms
GHRF	Growth Hormone Releasing Factors
GLDF	Global Learning and Development Framework
hGH	Human Growth Hormone
IDHP	Independent Doping Hearing Panel
iNADO	Institute of National Anti-Doping Organisations
IRMS	Isotope Ratio Mass Spectrometry
ISO	International Organisation for Standardisation
ISE	International Standard for Education
ISRM	International Standard for Results Management
ISTI	International Standard for Testing and Investigations
ISTUE	International Standard for Therapeutic Use Exemption
ITA	International Testing Agency
MTEF	Medium-Term Expenditure Framework
NADO	National Anti-Doping Organisation
NF	National Federation
NPC	Non-Profit Company
NT	National Treasury
PFMA	Public Finance Management Act
RTP	Registered Testing Pool
SAB&T	Nexia SAB&T
SAIDS	The South African Institute for Drug-Free Sport
SASCOC	The South African Sports Confederation and Olympic Committee
SCM	Supply Chain Management
SCP	Sample Collection Personnel
TDP	Test Distribution Plan
The List	The Prohibited List of Substances and Methods
TR	Treasury Regulation
TUE	Therapeutic Use Exemptions
TUEC	Therapeutic Use Exemption Commission
UNESCO	The United Nations Educational, Scientific and Cutural Organisation
WADA	World Anti-Doping Agency
WADC	The World Anti-Doping Code

CHAIRMAN AND CEO INTRODUCTION

In 2024, President Cyril Ramaphosa signed into law the Amended Drug-Free Sport Act that brought South Africa into full compliance with the World Anti-Doping Code. This lifted the “cloud” around non-compliance to the Code.

In this annual report, the section on performance outlines our testing and anti-doping education activities over the past year. Education activity exceeded the projected numbers largely due to the efforts of our national federations who were proactive in requesting anti-doping education services. The high level of awareness on their anti-doping obligations and commitment to clean sport among national sports administrators is very encouraging. We hope to build on the enthusiasm of our national federations through delivering more anti-doping education services on the provincial and school sport level.

Our testing figures for the year under review are indicative of our activities in the lead up to the 2024 Paris Olympic and Paralympic Games. The testing resources focused on athletes and sports codes that stood a stronger probability of representing South Africa. More than 90% of Team SA athletes were tested in the lead up to the Games. SAIDS continued to experience challenges with respect to implementing our national test distribution plan as a consequence of the suspension of the accreditation of the SA Doping Control Laboratory in Bloemfontein. All South African doping control samples are now sent to the accredited laboratories in Qatar (Doha) and Belgium (Gent).

We are pleased to disclose a clean audit outcome by the Auditor-General of South Africa (AGSA) on the financial and performance management of SAIDS. Repeating this achievement each year, is due to the collective efforts of the Staff, Audit and Risk Committee and SAIDS Board.

We would like to thank the outgoing Board, under the leadership of Dr. Ephraim Nematswerani, for their stewardship of SAIDS during their term and for affirming the organisational values of ethical leadership and accountability.

DR EPHRAIM NEMATSWERANI
Chairman of the Board

27 May 2025

KHALID GALANT
Chief Executive Officer

STATEMENT OF RESPONSIBILITY

AND CONFIRMATION OF THE ACCURACY OF THE ANNUAL REPORT

To the best of our knowledge and belief, we confirm the following:

All information and amounts disclosed in the annual report is consistent with the annual financial statements audited by the Auditor General of South Africa.

The annual report is complete, accurate and is free from any omissions.

The annual report has been prepared in accordance with the guidelines on the annual report as issued by National Treasury.

The Annual Financial Statements have been prepared in accordance with the GRAP standards applicable to the public entity.

The accounting authority is responsible for the preparation of the annual financial statements and for the judgements made in this information.

The accounting authority is responsible for establishing, and implementing a system of internal control has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information and the annual financial statements.

The external auditors are engaged to to reach a conclusion on the annual financial statements. In our opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the entity for the financial year ended 31 March 2025.

Khalid Galant
Chief Executive Officer

Onke Ngwane CA(SA)
Chief Financial Officer

STRATEGIC OVERVIEW

VISION

To implement anti-doping policies and services that are fair and trusted by Athletes and Sports Authorities.

MISSION

To discharge the mandate of the SAIDS Act, World Anti-Doping Code and the UNESCO Convention Against Doping in Sport through good governance, strong service ethic to sport and with professional integrity.

VALUES

In implementing its mission and vision competently and efficiently, the South African Institute for Drug- Free Sport will be guided by the following corporate values:

Accountability: We comply with government mandates with respect to the SAIDS Act, World Anti-Doping Code (the Code), UNESCO Convention against Doping in Sport, Public Finance Management Act (PFMA) and any other applicable Treasury regulations;

Independence: We are independent in the implementation of our mandate and systems. The agency is not affiliated or accountable to any national sports body/entity. The Executive Authority of SAIDS is the Minister of Sport. The agency will jealously guard its independence and will guard against being swayed or influenced by political players in sport.

Transparency: We disclose and publish our financial performance, doping control statistics and all cases where athletes have been charged with doping offenses.

Integrity: Our staff and representatives of SAIDS are expected to conduct themselves in an impeccably professional manner. Their behaviour must always be consistent with SAIDS's professional mandate to be a custodian of ethics in sport.

Excellence: We embrace ongoing learning and continual process improvements that govern our business.

Ethical Leadership: Anti-doping is about ethics in sport. We view ourselves as the custodians of ethics in sport.

Applied Fairness: We subscribe to administrative and procedural fairness and justice as outlined in our National Anti-Doping Rules

LEGISLATIVE AND OTHER MANDATES

SAIDS ACT

The South African Institute for Drug-Free Sport was created through an act of Parliament (SA Institute for Drug-Free Sport Act, Act No 14, 1997, the Amendment Act 25 of 2006 and the SAIDS Amendment Act 33 of 2024. The organisation is funded by The Department of Sport, Arts and Culture. Section 3 (1) of the SAIDS Act 14 of 1997 provides for a Chairperson and a Board to be appointed by the Minister and they will hold office for a period of five years. A Chief Executive Officer (CEO) will be appointed by the Board and by virtue of his/her office will also serve on it. Staff are appointed by the CEO.

PUBLIC FINANCE MANAGEMENT ACT

The Board is responsible for developing the policies of the Organisation and is the Accounting Authority in terms of the Public Finance Management Act (PFMA). The Minister of Sport, Arts and Culture appoints all Board members. The Board of SAIDS reports to and is directly accountable to the Minister. The Minister and the Department take a close and active interest in the activities of the Institute and SAIDS enjoys their support and co-operation. Parliament through its Portfolio Committee on Sport, Arts and Culture provides oversight on the financial expenditure and performance of SAIDS.

NATIONAL SPORT AND RECREATION PLAN (NSRP)

The NSRP is a plan that gives effect to the national policy framework around sports and recreation in the country. Anti-doping is a fundamental pillar of support to the NSRP in ensuring clean sport and protecting clean athletes.

UNESCO CONVENTION AGAINST DOPING IN SPORT

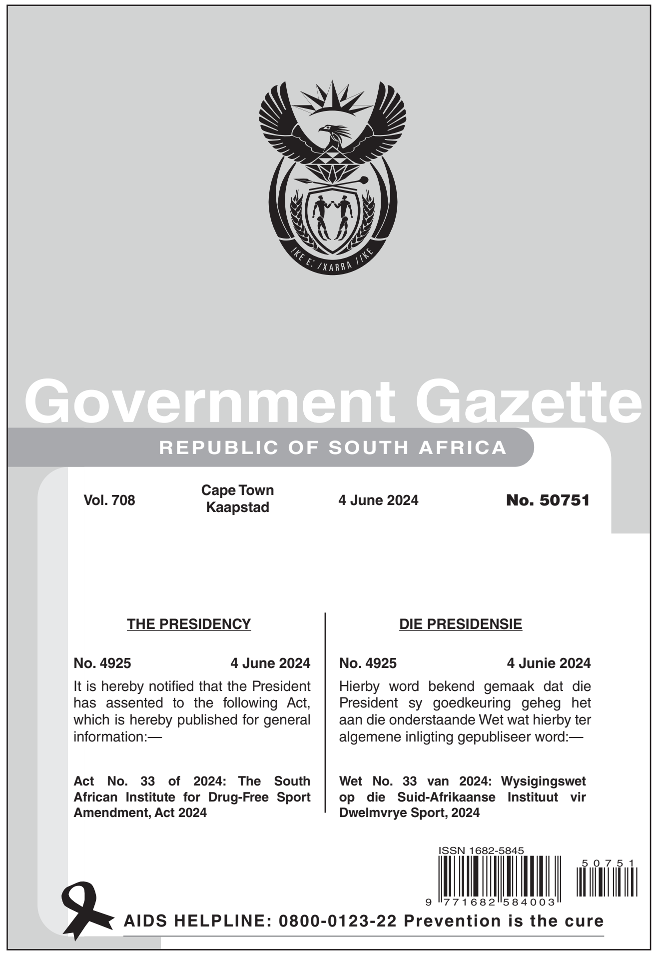
The Convention Against Doping in Sport is an agreement that national governments sign and agree to its terms. The South African government is a signatory to the Convention. SAIDS is the implementing organisation on behalf of the South African government that ensures compliance to the Convention.

The UNESCO Convention Against Doping in Sport monitors compliance against the Conventions and implement consequences for non-compliant signatories.

WORLD ANTI-DOPING CODE (THE CODE)

The World Anti-Doping Agency (WADA) administers the Code and is charged with ensuring compliance to its standards and guidelines. Compliance with the Code ensures a harmonised approach to anti-doping practices across the globe. SAIDS is the custodian of the Code in South Africa and implements the standards and guidelines that underpin the Code. Non-compliance with the Code will result in South African athletes being excluded from participating in international competitions such as the Olympic Games, World Cups and World Championships. There have been no changes to SAIDS legislative mandate. However, for the implementation period of this plan there are substantive policy changes that will have an effect on delivery of doping control services:

- All international anti-doping organisations, such as SAIDS, will be subjected to independent Code Compliance Audits by the World Anti-Doping Agency.
  - SAIDS was audited by WADA in 2018. All corrective actions from the audit have been implemented.
- The 2021 World Anti-Doping Code is the global policy that is in-force.



Government Gazette

REPUBLIC OF SOUTH AFRICA

Vol. 708 | Cape Town Kaapstad | 4 June 2024 | No. 50751

THE PRESIDENCY

No. 4925 **4 June 2024**

It is hereby notified that the President has assented to the following Act, which is hereby published for general information:—

Act No. 33 of 2024: The South African Institute for Drug-Free Sport Amendment, Act 2024

DIE PRESIDENSIE

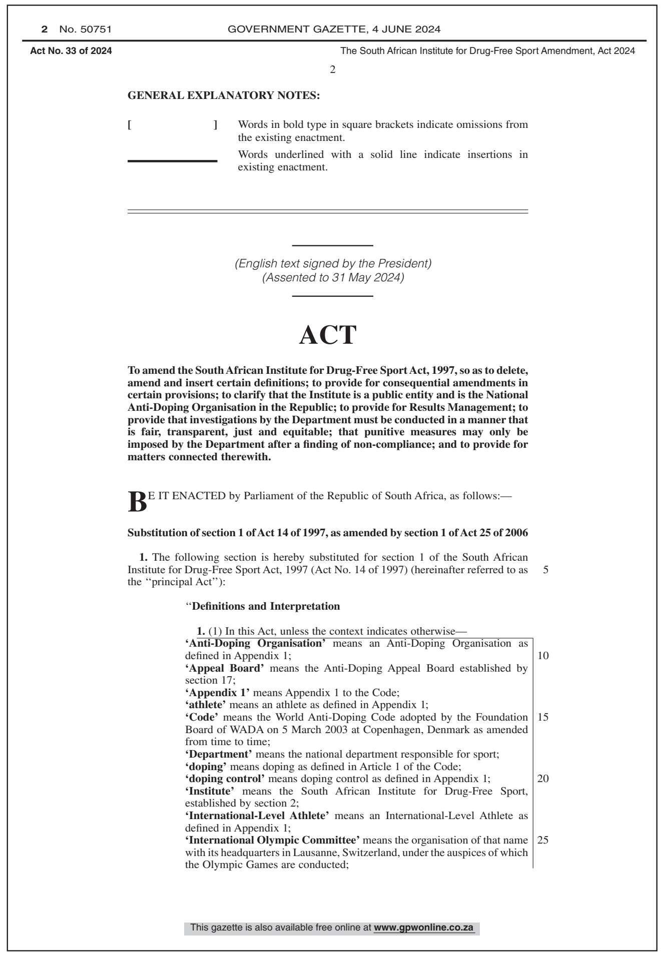
No. 4925 **4 Junie 2024**

Hierby word bekend gemaak dat die President sy goedkeuring geheg het aan die onderstaande Wet wat hierby ter algemene inligting gepubliseer word:—

Wet No. 33 van 2024: Wysigingswet op die Suid-Afrikaanse Instituut vir Dwelmvrye Sport, 2024

ISSN 1682-5845

AIDS HELPLINE: 0800-0123-22 Prevention is the cure



2 No. 50751 GOVERNMENT GAZETTE, 4 JUNE 2024

Act No. 33 of 2024 The South African Institute for Drug-Free Sport Amendment, Act 2024

2

GENERAL EXPLANATORY NOTES:

[ ] Words in bold type in square brackets indicate omissions from the existing enactment.

_____ Words underlined with a solid line indicate insertions in existing enactment.

(English text signed by the President)
(Assented to 31 May 2024)

ACT

To amend the South African Institute for Drug-Free Sport Act, 1997, so as to delete, amend and insert certain definitions; to provide for consequential amendments in certain provisions; to clarify that the Institute is a public entity and is the National Anti-Doping Organisation in the Republic; to provide for Results Management; to provide that investigations by the Department must be conducted in a manner that is fair, transparent, just and equitable; that punitive measures may only be imposed by the Department after a finding of non-compliance; and to provide for matters connected therewith.

BE IT ENACTED by Parliament of the Republic of South Africa, as follows:—

Substitution of section 1 of Act 14 of 1997, as amended by section 1 of Act 25 of 2006

1. The following section is hereby substituted for section 1 of the South African Institute for Drug-Free Sport Act, 1997 (Act No. 14 of 1997) (hereinafter referred to as the "principal Act"):

"**Definitions and Interpretation**

1. (1) In this Act, unless the context indicates otherwise—
'Anti-Doping Organisation' means an Anti-Doping Organisation as defined in Appendix 1;
'Appeal Board' means the Anti-Doping Appeal Board established by section 17;
'Appendix 1' means Appendix 1 to the Code;
'athlete' means an athlete as defined in Appendix 1;
'Code' means the World Anti-Doping Code adopted by the Foundation Board of WADA on 5 March 2003 at Copenhagen, Denmark as amended from time to time;
'Department' means the national department responsible for sport;
'doping' means doping as defined in Article 1 of the Code;
'doping control' means doping control as defined in Appendix 1;
'Institute' means the South African Institute for Drug-Free Sport, established by section 2;
'International-Level Athlete' means an International-Level Athlete as defined in Appendix 1;
'International Olympic Committee' means the organisation of that name with its headquarters in Lausanne, Switzerland, under the auspices of which the Olympic Games are conducted;

This gazette is also available free online at **www.gpwonline.co.za**

Gov Gazette: Amended Act
Act no. 33 of 2024 The South African Institute for Drug-Free Sport Amendment, Act 2024

Bureau Veritas Certification

BUREAU VERITAS 1828

SOUTH AFRICAN INSTITUTE FOR DRUG-FREE SPORT

4th Floor, Sport Science Institute Of South Africa Building, Fourth Floor, Boundary Road, Newlands, Cape Town, Western Cape, South Africa

Bureau Veritas Certification Holding SAS - UK Branch certifies that the Management System of the above organisation has been audited and found to be in accordance with the requirements of the management system standards detailed below

ISO 9001:2015

Scope of certification

The Provision Of Anti-Doping Education And Testing Services In Sport In Compliance With Prescribed National And International Standards

Original cycle start date:	28-01-2021
Expiry date of previous cycle:	27-01-2024
Certification / Recertification Audit date:	24-01-2024
Certification / Recertification cycle start date:	16-05-2024
Subject to the continued satisfactory operation of the organisation's Management System, this certificate expires on:	27-01-2027

Certificate No.: **ZA002912** Version: **1** Issue date: **16-05-2024**
Previous Certificate No.: ZA002124

UKAS MANAGEMENT SYSTEMS 0008

Signed on behalf of BVCH SAS UK Branch

Certification Body Address: 5th Floor, 66 Prescot Street, London, E1 8HG, United Kingdom

Local Office: 495 Summit Road, Summit Office Park, 1st Floor, Morningside, Republic of South Africa

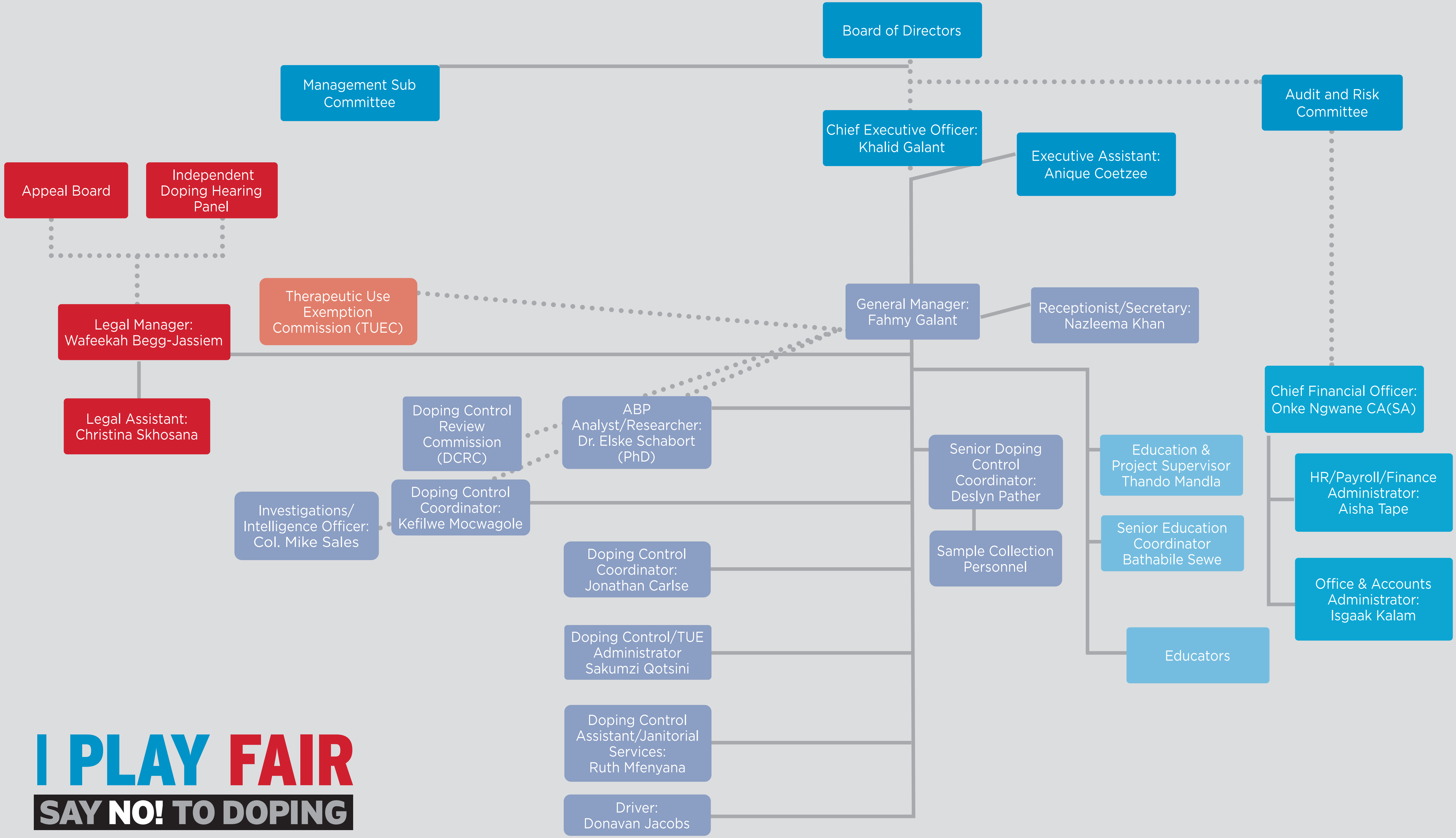
Further clarifications regarding the scope and validity of this certificate, and the applicability of the management system requirements, please call: +27 (0) 11 217 6300

UKAS Certificate Template Single Site Rev.4.1 28 Aug 2023

1/1

South African Institute for Drug-Free Sport

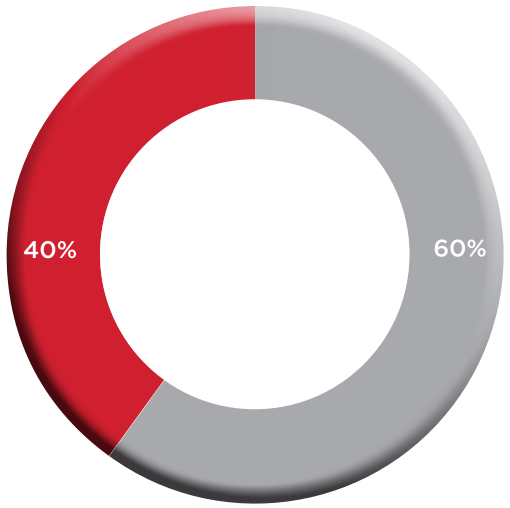
SAIDS ORGANOGRAM



I PLAY FAIR
SAY NO! TO DOPING

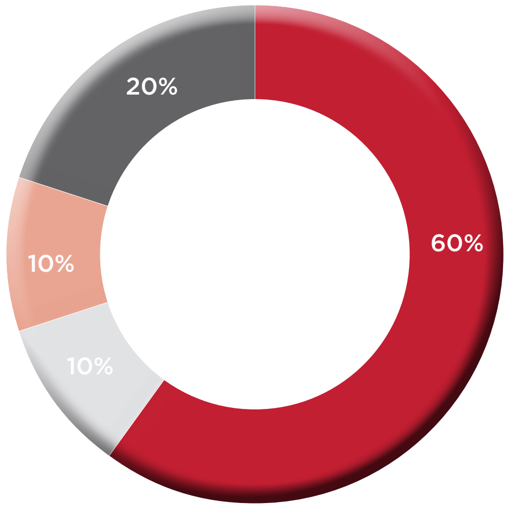
BOARD OF DIRECTORS

APPOINTED 01 DECEMBER 2022



GENDER

- Female
- Male



DIVERSITY

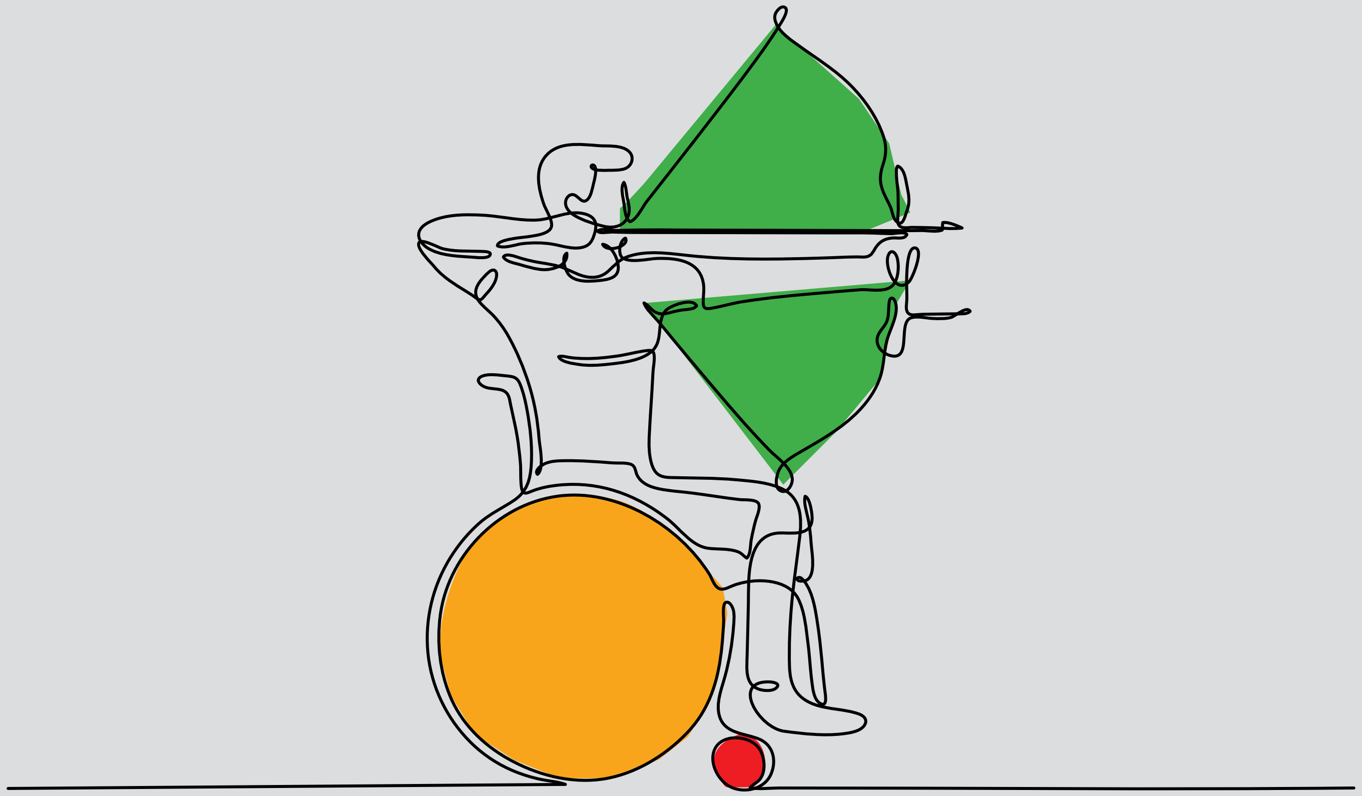
- Black
- White
- Coloured
- Indian

*Ms Dereleen James resigned her position as a SAIDS Board Member: 23 July 2024

ukuhlala emkhondweni

stay the course

PERFORMANCE



AUDITOR'S REPORT: PREDETERMINED OBJECTIVES

The Auditor-General of South Africa has a constitutional mandate and, as the supreme audit institution (SAI) of South Africa, exists to strengthen our country's democracy by enabling oversight, accountability and governance in the public sector through auditing, thereby building public confidence.

Refer to page 77 to 79 for the Auditors Report

SITUATIONAL ANALYSIS

EXTERNAL ENVIRONMENT ANALYSIS

SAIDS operates as an independent public entity in sport with jurisdiction over all sports codes and entities that are recognised by SASCOC and/or are individual signatories to the World Anti-Doping Code. The entity implements a national test distribution plan and anti-doping education plan that has to comply with the International Standard for Testing and Investigation and the International Standard for Education. The compliance with these standards are mandatory requirements of the World Anti-Doping Code.

SAIDS operates in an onerous international and compliance environment. Internationally, the compliance of SAIDS to the World Anti-Doping Code and the UNESCO Convention has a bearing on the country's rights to host international sports competitions and on the participation rights of South African athletes to compete in international events, including events such as the Olympic Games. In order to maintain a high level of Code compliance, all operational procedures conform to the ISO 9001 standard for quality assurance.

The effectiveness of anti-doping in the sports environment predominantly rests on the implementation of a test distribution plan that is based on doping risk and where sports codes are divided into high-, medium- and low-risk categories. These categories permit the efficient allocation of anti-doping services to sports codes. The performance environment of SAIDS is also influenced by the independent WADA accredited laboratory in South Africa, the SA Doping Control Laboratory in Bloemfontein.

wada

WADA further extends the suspension of Bloemfontein Laboratory accreditation

Montreal, 15 July 2024

The World Anti-Doping Agency (WADA) has further extended the suspension of accreditation imposed on the anti-doping laboratory in Bloemfontein, South Africa, for a second period of up to six months.

INTERNAL ENVIRONMENT ANALYSIS

The organisational diagram of SAIDS (see page 10): SAIDS is a public entity that is accountable for its expenditure to the Minister of Sport, Arts and Culture. The Board of Directors (non-executive) are appointed by the Minister of Sport, Arts and Culture. The Board is responsible for developing the strategic vision and policies of the organisation. In addition, the Board provides oversight over the management of the organisation.

The Board appoints the chief executive officer (CEO) to implement the policies of the organisation. The CEO recruits and appoints management and operational staff to ensure the efficient running of the day-to-day operations. The organisation operational units or Programmes consists of:

- Programme 1: Finance, Compliance and Administration
- Programme 2: Doping Control and Investigations
- Programme 3: Results Management
- Programme 4: Education and Research
- Programme 5: National and International Collaboration

Various operational commissions (part-time) are appointed by the CEO to comply with the various international standards that govern anti-doping authorities. Internal Challenges

KEY POLICY DEVELOPMENTS AND LEGISLATIVE CHANGES

There were no changes to SAIDS legislative mandate.

- The revised World Anti-Doping Code came into force in 2021 and includes the new and revised international standards that Agencies have to comply to. These international standards are:
  - International Standard for Education
  - International Standard for Results Management
  - International Standard for Testing and Investigations
  - Code Compliance by Signatories
  - Laboratories
  - Prohibited List
  - Protection of Privacy and Personal Information
  - Therapeutic Use Exemption

Programme 1:	Finance, Compliance and Administration	BUDGETED AMOUNT	R 17 937 000
		YTD ACTUAL SPENT	R 17 383 723
Outcome 1	To manage the financial administration in accordance with applicable legislation		

REFERENCE	OUTPUTS	OUTPUT INDICATORS	RESPONSIBLE OFFICIAL	AUDITED ACTUAL PERFORMANCE 2022/2023	AUDITED ACTUAL PERFORMANCE 2023/2024	PLANNED ANNUAL TARGET 2024/2025	ACTUAL ACHIEVEMENT 2024/2025	DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVEMENT 2024/2025	REASONS FOR DEVIATIONS
1.1	MTEC/ENE database and ENE chapter	Submission of MTEC/ENE database and ENE Chapter to National Treasury within prescribed deadlines	Chief Financial Officer	2	2	2	2	0	Achieved
1.2	Approved budget	Submit annual budget to the Members of the Institute (Board) for review and approval	Chief Financial Officer	1	1	1	1	0	Achieved
1.3	Management accounts	Generate monthly management accounts for CEO review	Chief Financial Officer	12	12	12	12	0	Achieved
1.4	Quarterly reports	Submit quarterly financial reports to the Department of Sport, Arts and Culture (DSAC), Department of Planning, Monitoring and Evaluation (DPME) and National Treasury (NT)	Chief Financial Officer	4	4	4	4	0	Achieved
1.5	Annual Financial Statements	Submit annual financial statements to National Treasury within prescribed deadline	Chief Financial Officer	2	2	2	2	0	Achieved
1.6	Unqualified audit report/conclusion	Achieve a "clean" audit from the Auditor General of South Africa (AGSA)	Chief Financial Officer	1	1	1	1	0	Achieved
1.7	Audit remedial plan	Implement an audit remedial plan	Chief Financial Officer	1	1	1	1	0	Achieved

Outcome 2	To maintain an effective operational infrastructure that ensures compliance to international standards

REFERENCE	OUTPUTS	OUTPUT INDICATORS	RESPONSIBLE OFFICIAL	AUDITED ACTUAL PERFORMANCE 2022/2023	AUDITED ACTUAL PERFORMANCE 2023/2024	PLANNED ANNUAL TARGET 2024/2025	ACTUAL ACHIEVEMENT 2024/2025	DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVEMENT 2024/2025	REASONS FOR VARIANCE
2.1	Annual risk mitigating plan	Implement an annual risk mitigating plan	General Manager	1	1	1	1	0	Achieved
2.2	Annual internal audit plan	Implement an annual internal audit plan	Chief Executive Officer	1	1	1	1	0	Achieved
2.3	Quality assurance operating manual	Updated and in-force quality assurance operating manual	General Manager	1	1	1	1	0	Achieved

Programme 2:	Doping Control and Investigations	BUDGETED AMOUNT	R 14 120 000
		YTD ACTUAL SPENT	R 14 994 273
Outcome 3	To implement a national Test Distribution Plan (TDP) that is informed by a national doping risk assessment		

REFERENCE	OUTPUTS	OUTPUT INDICATORS	RESPONSIBLE OFFICIAL	AUDITED ACTUAL PERFORMANCE 2022/2023	AUDITED ACTUAL PERFORMANCE 2023/2024	PLANNED ANNUAL TARGET 2024/2025	ACTUAL ACHIEVEMENT 2024/2025	DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVEMENT 2024/2025	REASONS FOR VARIANCE
3.1	Doping risk analysis on sports	Updated Doping Risk Analysis on Sports Codes (number of sports codes)	General Manager	1	1	1	1	0	Achieved
3.2	Urine tests	Implement a National TDP: Urine tests completed	General Manager	2 187	1 594	2 000	947	(1 053)	Reduction in urine tests due to suspension of the accreditation of SADoCoL by WADA and Budget depletion resulting from sending samples to overseas labs for analysis. Increased courier costs, foreign exchange fluctuations and more expensive analysis fees (including VAT imposed on such fees by SARS)resulted in budget depletion.
3.3	Blood tests	Implement an Athlete Biological Passport Program in line with the TDSSA: Blood tests completed	General Manager	262	321	300	290	(10)	These tests are determined by the WADC TDSSA and is impacted by the number of tests conducted in sport codes with a ERA MLA of 30% and above.
3.4	ERA tests	Implement a National TDP in line with the TDSSA: ERA tests completed	General Manager	488	294	100	357	257	These tests are determined by the WADC TDSSA and is impacted by the number of tests conducted in sport codes with a ERA MLA of 30% and above.
3.5	Registered Testing Pool	Implement a Registered Testing Pool (RTP) of elite athletes (number of athletes)	General Manager	113	108	100	104	4	This is a fluid pool and is determined by athlete performances, athletes retiring from sport and/or movement of athletes into and out of the International Federation's RTP to the SAIDS RTP and vice versa.

ukuhlala emkhondweni

Outcome 4	To implement an investigations structure that supports the Test Distribution Plan (TDP)

REFERENCE	OUTPUTS	OUTPUT INDICATORS	RESPONSIBLE OFFICIAL	AUDITED ACTUAL PERFORMANCE 2022/2023	AUDITED ACTUAL PERFORMANCE 2023/2024	PLANNED ANNUAL TARGET 2024/2025	ACTUAL ACHIEVEMENT 2024/2025	DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVEMENT 2024/2025	REASONS FOR VARIANCE
4.1	Tip-off and intel-ligence information	Implement a process to manage tip-off and intelligence information	General Manager	1	1	1	1	0	Achieved
4.2	Investigations cases and reports thereon	Open cases for investigations by intelligence and investigative project team	General Manager	13	2	2	7	5	Opening an investigation is dependent on tip-off information received or intel information uncovered.
4.3	Meetings of intelligence and investigations unit	Meetings on status/progress of investigations cases reported at the end of each quarter	General Manager	3	2	2	2	0	Achieved

Programme 3:	Results Management	BUDGETED AMOUNT	R 1 945 000
		YTD ACTUAL SPENT	R 467 206
Outcome 5	To adhere to an independent doping hearing system within the framework of the SA Anti-Doping Rules and the World Anti-Doping Code		

REFERENCE	OUTPUTS	OUTPUT INDICATORS	RESPONSIBLE OFFICIAL	AUDITED ACTUAL PERFORMANCE 2022/2023	AUDITED ACTUAL PERFORMANCE 2023/2024	PLANNED ANNUAL TARGET 2024/2025	ACTUAL ACHIEVEMENT 2024/2025	DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVEMENT 2024/2025	REASONS FOR VARIANCE
5.1	Training seminar	Training of independent doping hearing panel on anti-doping rules, procedures and jurisprudence	Legal Manager	1	1	1	1	0	Achieved
5.2	Annual review meeting	Annual review of SA anti-doping case decisions	Legal Manager	1	0	1	1	0	Achieved
5.3	Project plan on consultation of a new sport integrity legislation	Maintain project plan to assist in the consultation of a sport integrity legislation	Legal Manager	4	0	4	3	(1)	Project was postponed in the first quarter due to the WADA non-compliance declaration.

Programme 4:	Education and Research	BUDGETED AMOUNT	R 1 600 000
		YTD ACTUAL SPENT	R 1 153 860
Outcome 6	Provide anti-doping education to differentiated target audiences that leverages various communication channels (in-person and virtual)		

I PLAY FAIR
SAY NO! TO DOPING

REFERENCE	OUTPUTS	OUTPUT INDICATORS	RESPONSIBLE OFFICIAL	AUDITED ACTUAL PERFORMANCE 2022/2023	AUDITED ACTUAL PERFORMANCE 2023/2024	PLANNED ANNUAL TARGET 2024/2025	ACTUAL ACHIEVEMENT 2024/2025	DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVEMENT 2024/2025	REASONS FOR DEVIATIONS
6.1	Anti-doping education directed at senior-level athletes	Annual calendar of projected anti-doping education events directed at senior level athletes and relevant target audiences	Education Manager	130	149	35	136	101	Significant increase experienced in requests for education events due to several major events such as Olympics. National Federations (NFs) had qualifying events for Olympics, and other national tournaments from different sport codes. Social media campaigns have been notably effective in increasing recognition. Collaborations with NFs, Athlete Support Personnel (ASPs) and other sport stakeholders resulted to the increase to the number of anti-doping education initiatives.
6.2	Anti-doping education directed at youth-level athletes	Annual calendar of projected anti-doping education events directed at youth level athletes, including schools	Education Manager	54	89	15	81	66	Increase in requests for education events due to several school sport events and other national tournaments from different sport codes. Effective social media campaigns resulting in increased recognition. NF's and DSAC are ensuring that athletes receive education before they compete in their events.

Outcome 6 continued

REFERENCE	OUTPUTS	OUTPUT INDICATORS	RESPONSIBLE OFFICIAL	AUDITED ACTUAL PERFORMANCE 2022/2023	AUDITED ACTUAL PERFORMANCE 2023/2024	PLANNED ANNUAL TARGET 2024/2025	ACTUAL ACHIEVEMENT 2024/2025	DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVEMENT 2024/2025	REASONS FOR DEVIATIONS
6.3	Anti-doping education directed at the athlete support personnel	National education calendar of dedicated anti-doping education events primarily directed at the athlete support personnel	Education Manager	21	22	1	17	16	Athlete Support Personnel (ASPs) are now a key focus of our education programs, as we believe that when ASPs are informed and actively promote anti-doping values, they can positively influence athletes to compete in the true spirit of sport. As a result, we have specifically targeted ASPs in our anti-doping education initiatives. This shift is one of the reasons for the high number of education sessions at senior and youth-level athlete events, as ASPs are increasingly requesting workshops for their teams.
6.4	Training of educators and sample collection personnel (SCP)	Annual training seminar for Educators and Sample Collection Personnel (SCP)	Education Manager	3	1	2	1	(1)	Education unit held a virtual workshop for Educators and sports ambassadors. SCP workshop was cancelled as the organisation prioritised certain activities due to budget constraints stemming from challenges experienced with SADoCoL having its accreditation suspended.

Programme 5:	National and International Collaboration	BUDGETED AMOUNT	R523 000
		YTD ACTUAL SPENT	R 341 262
Outcome 7	To actively participate and contribute to the international anti-doping policy development and capacity improvement		

REFERENCE	OUTPUTS	OUTPUT INDICATORS	RESPONSIBLE OFFICIAL	AUDITED ACTUAL PERFORMANCE 2022/2023	AUDITED ACTUAL PERFORMANCE 2023/2024	PLANNED ANNUAL TARGET 2024/2025	ACTUAL ACHIEVEMENT 2024/2025	DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVEMENT 2024/2025	REASONS FOR DEVIATIONS
7.1	Best business collaboration projects	Number of projects to collaborate on with our African anti-doping colleagues to improve the Continent's anti-doping capacity and to foster a more informed and vocal policy voice in continental and international sports forums	Chief Executive Officer	2	2	1	0	(1)	Due to funding limitations, no continental collaborative projects have been initiated or entered into.

OVERVIEW OF OPERATIONS

LINKING PERFORMANCE TO BUDGETS

SUB-PROGRAMME NAME	2023/2024			2024/2025		
	FINAL APPROPRIATION	ACTUAL EXPENDITURE	(OVER)/ UNDER EXPENDITURE	FINAL APPROPRIATION	ACTUAL EXPENDITURE	(OVER)/ UNDER EXPENDITURE
	R'000	R'000	R'000	R'000	R'000	R'000
Administration	16 547	15 287	1 260	17 186	16 658	528
Education	1 634	1 530	104	1 600	1 154	446
Doping Control	16 240	17 625	(1 385)	14 120	14 994	(874)
Results Management	2 343	2 521	(178)	1 945	467	1 478
International Liaison	768	417	351	523	341	182
Corporate Services	788	736	52	751	726	25
TOTAL	38 320	38 116	204	36 125	34 340	1 785

STRATEGY TO OVERCOME AREAS OF UNDERPERFORMANCE:

SAIDS' performance targets are based on operational capacity to deliver the service and the budgeted allocation. The underperformance in doping control (tests) is due to cost adjustments to the testing budget following the suspension of the accreditation of the SA Doping Control Laboratory (SADoCoL). The cost adjustments were necessary as only accredited laboratories are permitted to analyse doping control samples. SAIDS entered into service contracts with the accredited laboratories in Qatar and Belgium.

TRANSFER PAYMENTS

For the period under review, the entity was wholly funded by Department of Sport, Arts and Culture

Conditional grants and earmarked funds received

There were no conditional grants received for the period under review.

DONOR FUNDS

There were no donor funds received for the period under review.

CAPITAL INVESTMENTS

Capital investment, maintenance and asset management plan

The SAIDS offices are housed within a leased premises.

Other assets (furniture) and/or equipment's (hardware) depreciation value is calculated via the straight-line depreciation formula to ascertain the asset's useful life. Using this formula, you can derive the annual depreciation amount for the equipment.

All assets are documented in an Asset Register and are confirmed via annual asset verification audits.

REVENUE COLLECTION

SOURCE OF REVENUE	2023/2024			2024/2025		
	ESTIMATE	ACTUAL AMOUNT COLLECTED	(OVER)/ UNDER COLLECTION	ESTIMATE	ACTUAL AMOUNT COLLECTED	(OVER)/ UNDER COLLECTION
	R'000	R'000	R'000	R'000	R'000	R'000
Grant - DSAC	31 281	31 281	-	29 775		
National Lotteries Commission Grant	107	107	-	-	-	-
Fine - Financial Consequence	-	5	(5)	0	5	(5)
Doping Control Sales	5 500	5 971	(471)	2 800	3 310	(510)
Profit on sale of non-current assets	-	105	(105)	0	6	(6)
Insurance claims	-	0	-	0	13	(13)
Sundry income	180	207	(27)	0	86	(86)
Bad debts recovered	-	71	(71)	-		
Interest Received	780	1 057	(277)	900	985	(85)
Total	37 848	38 804	(956)	33 475	34 181	(706)

PROGRAMME EXPENDITURE

The entity receives its grant funding from the Department of Sport, Arts and Culture.

The supply chain management processes are adhered to.

SAIDS does not participate in any Public Private Partnerships and there have been no discontinued key activities for the period under review.

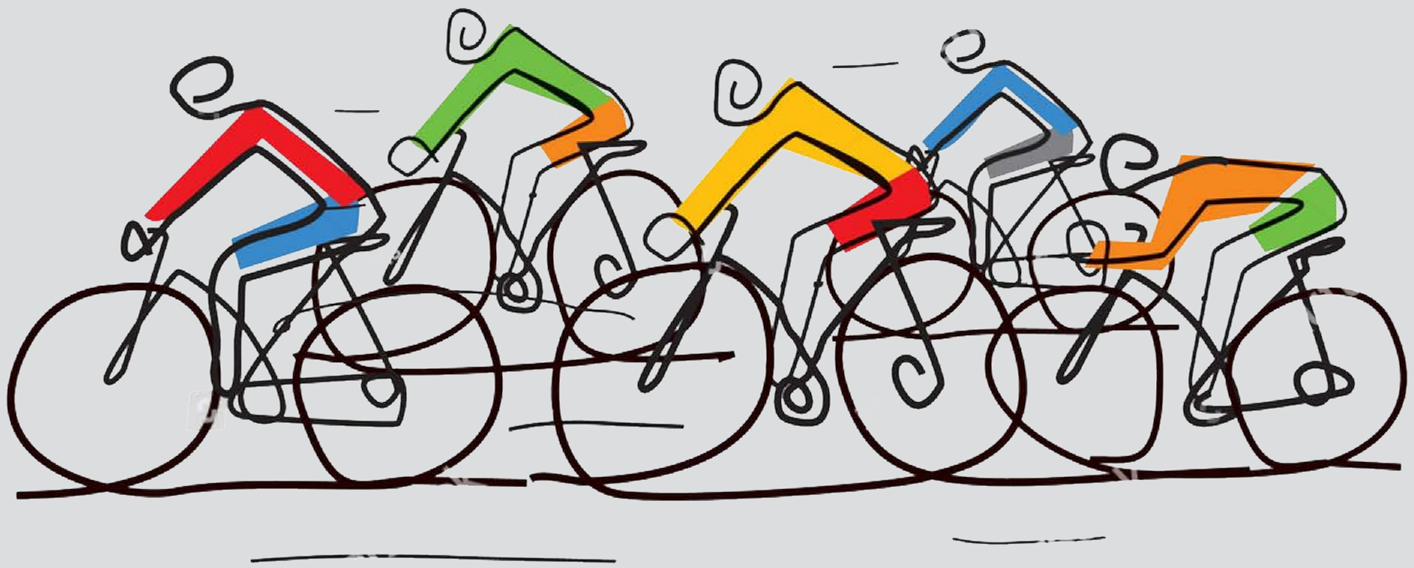
All gifts are documented in the Gifts register and reported to the AGSA for the purposes of auditing.
There are no exemptions and deviations received from the National Treasury for the period under review.

ENTITIES REPORTING TO THE MINISTER

The Minister for the Department of Sport, Arts and Culture (DSAC) is the Executive Authority of the South African Institute for Drug-Free Sport (SAIDS)

Hybrid meeting between Minister G. McKenzie (MP), the SAIDS Board and the SAIDS Management Team

GOVERNANCE



INTRODUCTION

SAIDS is an independent statutory authority within the portfolio of the Ministry of Sport, Arts and Culture in South Africa, and is responsible for leading the development of a national strategy on anti-doping issues in sport. This includes implementing an effective and credible national anti-doping programme that encompasses drug testing, results management, education, research, and corporate governance.

PARLIAMENTARY PORTFOLIO COMMITTEE PRESENTATIONS

14 March 2024

Clause by clause deliberations on the South African Institute for Drug-Free Sport [B41-2023]

15 March 2024

Final Quality Assurance of SAIDS A-List Bill

20 March 2024

Consideration of A-List version of Bill

24-25 March 2024

SAIDS Amendment Bill

18 October 2024

2023/24 SAIDS Annual Report

EXECUTIVE AUTHORITY: MINISTER OF SPORT, ARTS & CULTURE

12-13 March 2024

Preparation meeting with DSAC of presentation to Portfolio Committee: SAIDS Amendment Bill

12 April 2024

Signing of the Shareholders Compact 2024/2025

30 August 2024

2023/2024 Annual Report Submission

20 September 2024

Meeting with DSAC: SAIDS Clean Audit and other business

3 October 2024

Minister McKenzie (MP) met with the SAIDS Board and Executive Office

QUARTELY REPORTING:		BOARD MEETINGS
Quarter One	30 July 2024	28 May 2024
Quarter Two	30 October 2024	26 July 2024 21 September 2024 (Strategic Planning Session)
Quarter Three	30 January 2025	27 November 2024
Quarter Four	30 April 2025	27 February 2025 27 March 2025

THE ACCOUNTING AUTHORITY/THE BOARD

Act no. 33 of 2024 The South African Institute for Drug-Free Sport Amendment Act 2024

1. ACT

To promote the participation in sport free from the use of prohibited substances or methods intended to artificially enhance performance, thereby rendering impermissible doping practices, which are contrary to the principles of fair play and medical ethics, in the interest of the health and well-being of sportspersons; and to provide for matters connected therewith.

(Afrikaans text signed by the Acting President) (Assented 31st May 2024) BE IT ENACTED by the Parliament of the Republic of South Africa, as follows: -

2. ESTABLISHMENT OF SOUTH AFRICAN INSTITUTE FOR DRUG-FREE SPORT

There is hereby established a corporate body to be known as the South African Institute for Drug- Free Sport.

3. COMPOSITION OF THE INSTITUTE

(1) The Institute shall consist of a chairperson and as many other members as may be agreed upon by the Minister in consultation with SAIDS and SASCOC, all of whom shall be appointed by the Minister in terms of subsection (4).

(2) In addition to the members referred to in subsection (1) the Chief Executive Officer of the Institute shall be a member of the Institute by virtue of his or her office.

(3) The list of SAIDS Board Members designations and related expenditure is reported on page 104.

4. BOARD CHARTER

Was duly adopted by the Board of Directors of the South African Institute for Drug-Free Sport at the meeting held on 7th December 2023.

5. COMPOSITION OF THE BOARD

The SAIDS Board is composed of non-executive directors appointed by the Minister of Sport, Arts & Culture according to the SAIDS Act of 1997, as amended. The Chief Executive Officer by virtue of his position is the only executive director on the Board with no voting privileges.

*Reappointed

NAME	DESIGNATION (IN TERMS OF THE PUBLIC ENTITY BOARD STRUCTURE)	DATE APPOINTED	AREA OF EXPERTISE	NO. OF MEETINGS ATTENDED
Dr Ephraim Nematswerani	Chairperson	01 December 2022	Medical/Sport	5
Dr Hajira Mashego	Deputy Chair	01 December 2022	Medical/Sport	5
*Dr Shuaib Manjra	Board Member	Term renewed	Medical/Sport	5
Ms Dereleen James (resigned 23 July 2024)	Board Member	01 December 2022	Social Justice	0
*Dr Harold Adams	Board Member	Term renewed	Medical/Sport	5
Dr Musiiwa Mudau	Board Member	01 December 2022	Law Enforcement	5
Ms Nalini Maharaj	Board Member	01 December 2022	Law/Corporate Governance	5
Ms Keitumetse Mahlangu	Board Member	01 December 2022	Law/Corporate Governance	5
Dr Mariska Casey	Board Member	01 December 2022	Retired National Athlete/ Corporate Governance	4
Dr Pascal Siphelele Zulu	Board Member	01 December 2022	Medical/Sport	5

The Minister dissolved the Board on 29 May 2025, and in the absence of the Board, the CEO (Khalid Galant) is the current accounting authority

RISK MANAGEMENT

Strategic risk workshops are performed annually and are documented in the Strategic Risk Register which is a living document and standard item on the agenda at both Audit and Risk Committee and Board meetings.

Entity received an unqualified audit conclusion with no material findings
There are no matters to report.

INTERNAL CONTROL UNIT

Internal controls are managed by department heads and are addressed via the appropriate systems.

INTERNAL AUDIT AND AUDIT COMMITTEES

The internal audit function is outsourced to Nexia SAB&T and recorded in the report of the Audit and Risk Committee.

COMPLIANCE WITH LAWS AND REGULATIONS

President Cyril Ramaphosa has signed into law legislation that ensures the South African Institute for Drug-Free Sport complies with the World Anti-Doping Code which harmonises anti-doping policies, rules and regulations with sport organisations and among public authorities globally.The Drug-Free Sport Act gives the Institute authority and jurisdiction to carry out drug testing across all sports codes. By doing so the SAIDS is inspiring a drug-free sports culture all South Africans can be proud of. The SAIDS Act is presented on page 10.

FRAUD AND CORRUPTION

There was no fraud and corruption identified and reported for the year.

MINIMISING CONFLICT OF INTEREST

All Board and staff are required to make annual declarations of interest. No conflict of interests were declared or identified for the 2024/2025 year.

CODE OF CONDUCT:

- A register is kept of any declarations of interest from Board Members.
- All staff members are required to sign and adhere to a Code of Conduct and Confidentiality policy.
- Declarations of any conflict of interests are a permanent agenda item on staff meetings.
- Criminal background checks are conducted on all staff members.
- Academic qualifications of all new staff appointments are verified.
- Doping Control Officers and all operational commission members are bound by a signed Code of Conduct policy.

HEALTH, SAFETY & ENVIRONMENTAL ISSUES

All staff underwent Health and Safety – qualification/supplier

SOCIAL RESPONSIBILITY

SAIDS discharges it's mandate as stipulated in the Act and continues to engage both nationally and internationally on anti-doping matters.

Minister McKenzie (MP) visits the SAIDS offices

SOUTH AFRICAN INSTITUTE FOR DRUG FREE SPORT

REPORT OF THE AUDIT AND RISK COMMITTEE

We are pleased to present the Audit and Risk Committee Report for the South African Institute for Drug Free Sport ("SAIDS" or "the entity") for the financial year ended 31 March 2025.

AUDIT AND RISK COMMITTEE MEMBERS AND ATTENDANCE:

The Audit and Risk Committee has consisted of three independent persons together with a non-executive member of the Board. All members of the Audit and Risk Committee have the required expertise and experience in accounting, auditing, legal compliance, business and financial matters. The Committee meets at least quarterly and has met five times during the year to 31 March 2025 and twice subsequently, in accordance with its approved terms of reference. In addition, Committee members consult regularly on matters within their area of responsibility.

NAME OF MEMBER	NUMBER OF MEETINGS ATTENDED	
	YEAR TO 31.3.2025	SINCE 31.3.2025
Adv. David Mitchell (Chairperson)	5	2
Mr. Mervyn Burton	5	2
Mr. Jonathan George[1]	4	N/A
Dr. Mariska McKenzie[2]	5	1
Ms. Tracy-Ann Finnan[3]	2	2

[1] Appointment terminated 31 December 2024
[2] Board member, appointment expired 29 May 2025
[3] Appointed from 1 January 2025

Representatives of the Auditor-General and the Internal Audit service provider have attended or were invited to all Audit Committee meetings.

AUDIT AND RISK COMMITTEE RESPONSIBILITY

The Audit and Risk Committee reports that it has complied with its responsibilities arising from sections 51(1)(a)(ii) and 76(4)(d) of the Public Finance Management Act ("PFMA") and National Treasury Regulation 27, as read with the South African Institute for Drug-Free Sport Act, 1997 (as amended).

The Committee further reports that it has adopted appropriate formal terms of reference as its Audit and Risk Committee Charter and has regulated its affairs and discharged its responsibilities in compliance with this charter.

CURRENT YEAR AUDIT OUTCOME

The Auditor-General conducted this year's audit as a limited assurance review which is more suitable for smaller entities, and has rewarded the entity with a clean audit – unqualified with no material findings:

- The entity's annual financial statements and its annual performance review were accepted exactly as submitted, without any amendment or adjustment.
- The Auditor-General noted that the planned level of certain anti-doping tests (primarily the national TDP: Urine tests and also certain TDSSA blood tests) could not be achieved, this due to the exorbitant additional and unbudgeted costs incurred in having to use foreign test laboratories as South Africa's own SADoCoL laboratory no longer enjoyed accreditation from the World Anti-Doping Agency ("WADA").
- There were no significant deficiencies in internal control, IT security or document retention – this even though the entity had relocated its office premises during the financial year.
- The standard of legislative compliance was high, with tight controls and sound procedures for procurement and contract management, expenditure management, revenue management and consequence management, leading to a clean audit engagement outcome.

- There was no new irregular expenditure of any materiality. The irregular expenditure as disclosed relates primarily to key service contracts awarded in previous years and already reported on, where the processes followed deviated from strict interpretations of relevant procurement policies and prescripts.
- Areas of non-compliance were identified in the current year in respect of the time periods within which procurement and supply chain deviations were reported to National Treasury, for example in the receipt of a supplier tax compliance certificate and the publishing of a tender bid on the bidders' list in the e-Tender portal, and in one instance an incorrect application of the PPR formula. These instances were not material or had no impact, although some matters were recurring shortcomings that had been identified in previous years.
- The Audit and Risk Committee has been tasked to ensure that these areas are addressed with a close tracking of quarterly improvement action plans, also to ensure that firm procedures are strictly followed for the identification, reporting and condonation of any irregular expenditure (whether incurred or suspected) so that non-compliance findings would not arise in future years. Internal audit will assist in these focus areas.

ADDITIONAL COSTS IN BEING COMPELLED TO USE NON-SOUTH AFRICAN TESTING LABORATORIES

As alluded to above, the Auditor-General highlighted the additional costs incurred by the entity as a result of the loss of WADA accreditation by the SADoCoL laboratory in Bloemfontein, although this was beyond the entity's control.

In expressing concern the Auditor-General determined that the average cost per test increased from R4 574,25 in 2023/24 (when using the Bloemfontein laboratory) to R6 882,49 in 2024/25 (when using international WADA-accredited laboratories), representing an average year-on-year cost increase of 50,5% for the entity.

The extra cost burden as well as the consequential reduction in anti-doping test coverage warrants serious attention in the interests not only of this entity but for South African sport generally and for all South African sportsmen and women.

The WADA Code and the S.A. Institute for Drug-Free Sport Act emphasize the key requirement of laboratory independence with the integrity and transparency of the testing process, chain of custody, and test kit and sample handling needing to be beyond reproach, in all respects and at all times.

At the same time, management is zealously reviewing and examining all operational procedures and service supplier arrangements to ensure optimal cost management efficiencies, especially in the areas of temporary storage, refrigeration and sample transportation and courier costs.

EVALUATION OF FINANCIAL STATEMENTS

The Audit and Risk Committee has reviewed the audited annual financial statements and annual performance report to be included in the annual report. These have been discussed with the Auditor-General and with the Chief Executive Officer who is now acting as the Institute's accounting authority.

AUDITOR-GENERAL'S REPORT

The Audit and Risk Committee has reviewed the Auditor-General's management report on the findings of the 2025 external audit and management's responses, and has reviewed all changes in accounting policies and practices.

The Committee has noted and reviewed the Auditor-General's assessment of the usefulness and reliability of performance information examined.

There are no unresolved audit matters arising from previous years.

The Committee has reviewed the Auditor-General's independence and objectivity, has considered the Auditor-General's conclusion on the annual financial statements, annual performance report and other legal and regulatory matters, and is of the view that the audited annual financial statements and performance report can be accepted and read together with the Auditor-General's report.

CONCLUSION

As highlighted by the Auditor-General, we commend management and the leadership of the Board who held office during the financial year for their efforts in achieving another clean audit engagement.

We thank the Auditor-General's team for their diligent attentiveness and for their constructive guidance which will assist the entity to reach and maintain the highest of standards.

I wish also to record and acclaim the sagacity, judgement and professionalism of the Auditor-General's team who have conducted this engagement with due regard not only for South African audit and legislative prescripts but also with commendable recognition and inclusion of the broader international codes applicable to SAIDS as South Africa's national anti-doping organisation and as a committed member of the World Anti-Doping Agency.

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ADV. D.J. MITCHELL, LL.B. C.A.(S.A.) CFA
Chairperson Of The Audit Committee
Date: 31 July 2025

B-BBEE COMPLIANCE PERFORMANCE INFORMATION

The Entity complies with all B-BBEE regulations and preferential procurement as outlined in the Public Finance Management Act and Treasury regulations. Any non-compliance with these regulations is identified by the Auditor General in the audit management report.

HAS THE DEPARTMENT / PUBLIC ENTITY APPLIED ANY RELEVANT CODE OF GOOD PRACTICE (B-BBEE CERTIFICATE LEVELS 1 – 8) WITH REGARDS TO THE FOLLOWING:		
CRITERIA	RESPONSE (YES/NO)	DISCUSSION (INCLUDE A DISCUSSION ON YOUR RESPONSE AND INDICATE WHAT MEASURES HAVE BEEN TAKEN TO COMPLY)
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	N/A	There are no items recorded for the reporting period
Developing and implementing a preferential procurement policy?	Yes	Forms part of the Supply Chain Management (SCM) policy
Determining qualification criteria for the sale of state-owned enterprises?	N/A	There are no items recorded for the reporting period
Developing criteria for entering into partnerships with the private sector?	N/A	There are no items recorded for the reporting period
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	N/A	There are no items recorded for the reporting period

BEESURE
VERIFICATION SERVICES

BROAD BASED BLACK ECONOMIC EMPOWERMENT VERIFICATION CERTIFICATE

Issued To:

SOUTH AFRICAN INSTITUTE FOR DRUG-FREE SPORT

Address:	4th Floor Sports Science Institute of SA Boundary Road Newlands 7700
Registration Number:	ACT 14 of 1997
VAT number:	N/a
Certificate Number:	BESQ7815R0

LEVEL 8 Contributor

Issued in accordance with the Specialised Sector Scorecard under section 9(1) of the Broad-Based Black Economic Empowerment Act (Act 46 of 2013) on 6 May 2015 - 38766

Element	Actual Score	Target Score	B-BBEE Status & Designated Groups			0.00%
Ownership		N/A	Black Voting Rights	0.00%	Black Disabled	0.00%
Management Control	22.00	25	Black Women Voting Rights	0.00%	Black Unemployed	0.00%
Skills Development	4.47	30	Black Economic Interest	0.00%	Black People living in Rural Areas	0.00%
Enterprise Development & Supplier Development	27.99	30	Black Women Economic Interest	0.00%		
Socio Economic Development	0.00	15	Black New Entrant	0.00%	Black Youth	0.00%
Total	54.46	100	Empowering Supplier	YES	Black Military Veterans	0.00%
Discounting Principle Applied	NO		Procurement Recognition Percentage	10%	Exclusion Principle Applied	NO
Modified Flow Through Applied	NO		Applicable Scorecard	QSE	Participation in Y.E.S Initiative	NO
BBOS/ESOP	0.00%		Issue Date	29/04/2024	Y.E.S Target & 2.5% Absorption	NO
Consolidated Scorecard: Annexure A	NO		Expiry Date	28/04/2025	1.5 x Y.E.S Target & 5% Absorption	NO
Financial Year End	31 March 2023		Re-issue Date	-	Double Y.E.S Target & 5% Absorption	NO

All certificate results are derived from the information supplied by the Measured Entity. This certificate is the property of BEE Sure (Pty) Ltd and can be withdrawn upon breach of agreement. This certificate is the result of an independent and impartial verification of the B-BBEE status of the measured entity against the Codes of Good Practice on Broad-Based Black Economic Empowerment and the DTI Verification Manual.

Jody Jansen
Technical Signatory

44 Hopkins Street, Parow Glenlily, 7500
Tel: 021 911 0312
Email: admin@bee-sure.co.za

sanas
B-BBEE Rating Agency
BVA269

Lecturer in the Master in Sports Management and Legal Skills program at the Instituto Superior de Derechyo y Economia (ISDE) delivered by Wafeekah Begg-Jassiem (SAIDS Legal Manager) – Barcelona (February 2025)

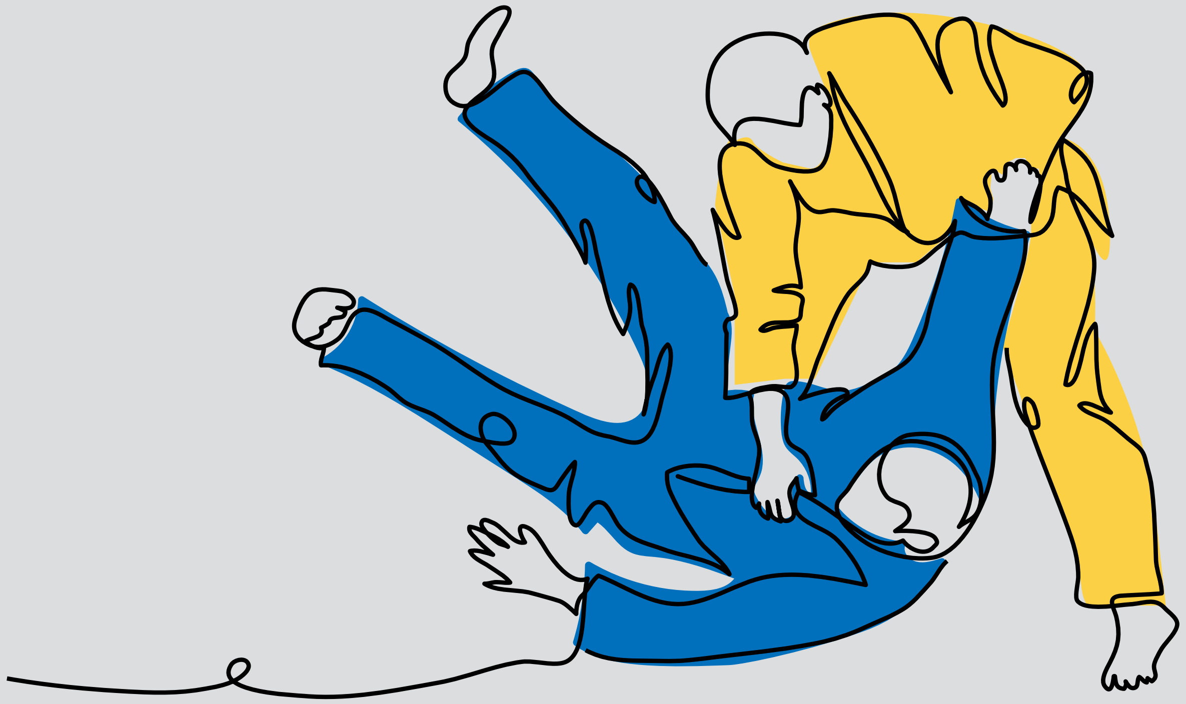
Jonathan Carlse seconded to the International Paralympic Committee (IPC) (July-August 2024)

Deslyn Pather visiting Swiss Sports Integrity - Bern, Switzerland (March 2025)

WADA Symposium 2025 - Lausanne, Switzerland (March 2025)

iNADO Board of Directors - Lausanne, Switzerland (March 2025)

HUMAN RESOURCES



employment & labour
Department:
Employment and Labour
REPUBLIC OF SOUTH AFRICA

Postal Address: Private Bag x117, PRETORIA, 0001. **Street Address**: Laboria House, 215 Francis Baard Street, PRETORIA
Tel: 0860101018

The Chief Executive Officer
SOUTH AFRICAN INSTITUTE FOR DRUG-FREE SPORT
PO BOX 2553
CLAREINCH
CLAREMONT
CAPE TOWN
7708

DOL Ref. No.: 820113
Date: 15 January 2025
Contact Person:
Contact Number: 0860101018

Dear Sir/Madam

EMPLOYMENT EQUITY ACT, NO 55 OF 1998 AS AMENDED:
ACKNOWLEDGEMENT OF EMPLOYMENT EQUITY REPORT FOR THE 2024 REPORTING PERIOD (Reported)

This serves to inform you that your organisation is considered to have **Reported** for the **2024** reporting period in terms of Section 21 of the Employment Equity Act No. 55 of 1998, as amended.

Therefore, your organisation will appear on the Employment Equity Public Register for **2024** that will be published by the Minister of Employment and Labour in terms of Section 41 of the Employment Equity Act.

Yours in Equity

pp Director-General
Department of Employment and Labour

Lefapha la Badiri . Lefapha la Mesebetsi . uMnyango wezeMisebenzi . Muhasho wa zwa Mishumo . Departement van Arbeid . Kgoro ya Merero ya Bashomi . Ndzawulo ya ta Mintirho . LiTi leTemisebenti . ISebe lezeMisebenzi . UmNyango wezokuSebenzi

Batho Pele - putting people first

INTRODUCTION

An Employment Equity Plan has been implemented containing various objectives and numerical goals and targets to strive for in the next four years. The SAIDS's Employment Equity Report was submitted to the Department of Labour in January 2025. Herein are the Human Resource statistics for the period under review (01 April 2024 to 31 March 2025)

PERSONNEL RELATED EXPENDITURE

The following tables summarises the final audited personnel related expenditure by programme and by salary bands. In particular, it provides an indication of the following:

- amount spent on personnel
- amount spent on salaries, overtime, homeowner's allowances and medical aid.

Personnel related expenditure

Programme	Total Expenditure (R'000)	Personnel Expenditure (R'000)	Training Expenditure (R'000)	Professional and special services expenditure (R'000)	Personnel expenditure as a % of total expenditure	Average personnel cost per employee (R'000)
Administration	16 658	10 177	140	419	61,10%	565

Personnel cost by salary band

Salary band	Personnel Expenditure (R'000)	% of total personnel cost (R'000)	No. of employees	Average personnel cost per employee (R'000)
Lower skilled (Levels 1-2)	0	0%	0	0
Skilled (Levels 3-5)	923	9%	5	185
Highly skilled production (Levels 6-8)	2 213	21%	6	369
Highly skilled supervision (Levels 9-12)	1 753	17%	3	584
Senior and Top Management (Levels 13-16)	5 288	50%	4	1 322
TOTAL	10 177	100%	18	565

Salaries, Overtime, Housing Allowance and Medical Aid by programme

Programme	Salaries		Overtime		Housing Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Administration	8 210	80,67%	22	0,22%	36	0,35%	197	1.94%

Salaries, Overtime, Housing Allowance and Medical Aid by salary band

Salary band	Salaries		Overtime		Housing Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Lower skilled (Levels 1-2)	0	0%	0	0%	0	0%	0	0%
Skilled (Levels 3-5)	683	7%	0	0%	12	0%	51	1%
Highly skilled production (Levels 6-8)	1 753	17%	16	0%	12	0%	73	1%
Highly skilled supervision (Levels 9-12)	1 416	14%	6	0%	6	0%	37	0%
Senior and Top Management (Levels 13-16)	4 358	43%	0	0%	6	0%	37	
TOTAL	8 210	81%	22	0%	36	0%	197	2%

EMPLOYMENT AND VACANCIES

Employment vacancy was advertised within the legal department, the appointment will come into effect in the next financial year (2025/2026)

Employment and vacancies by salary band

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Lower skilled (Levels 1-2)	0	0	0&	0
Skilled (Levels 3-5)	5	4	20%	0
Highly skilled production (Levels 6-8)	6	6	0%	0
Highly skilled supervision (Levels 9-12)	3	3	0%	0
Senior and Top Management (Levels 13-16)	4	4	0%	0
TOTAL	18	17	0	0

Employment and vacancies by critical occupations

There are no items recorded for the period.

FILLING OF SMS POSTS

There are no items recorded for the period.

JOB EVALUATION

There are no items recorded for the period.

Employees with disability

Total number of Employees whose salaries exceeded the grades determine by job evaluation	None

EMPLOYMENT CHANGES

Annual turnover rates by salary band for the period

Salary Band	Number of employees at beginning of period: 01 April 2024	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower skilled (Levels 1-2)	0	0	0	0
Skilled (Levels 3-5)	5	0	1	0
Highly skilled production (Levels 6-8)	6	0	0	0
Highly skilled supervision (Levels 9-12)	3	0	0	0
Senior Management Service Bands A	0	0	0	0
Senior Management Service Bands B	3	0	0	0
Senior Management Service Bands C	1	0	0	0
Senior Management Service Bands D	0	0	0	0
Contracts	0	0	0	0
TOTAL	18	0	1	0

Annual turnover rates by critical occupation for the period

There are no items recorded for the period.

Reasons why staff left the Entity for the period

Termination Type	Number	% of Total Resignations
Death	0	0
Resignation	0	0
Expiry of contract	0	0
Dismissal – operational changes	0	0
Dismissal – misconduct	0	0
Dismissal – inefficiency	0	0
Discharged due to ill-health	0	0
Retirement	0	0
Transfer to other Public Service Departments	0	0
Other	1	6%
Total	1	0
Total number of employees who left as a % of total employment	1	6%

Promotions by critical occupation for the period

There are no items recorded for the period.

Promotions by salary band for the period

There are no items recorded for the period.

EMPLOYMENT EQUITY

Total number of employees (including employees with disabilities) in each of the following occupational categories as on 31 March 2025

Occupational category	MALE				FEMALE				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	1	2	0	0	0	0	1	0	4
Professionals	1	0	0	0	0	1	0	1	3
Technicians and associate professionals	1	2	0	0	2	1	0	0	6
Clerks	0	1	0	0	1	2	0	0	4
Unskilled	0	0	0	0	0	0		0	0
TOTAL	3	5	0	0	3	4	1	1	17
Employees with disabilities						1			1

Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2025

Occupational band	MALE				FEMALE				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	1	0	0	0	0	0	0	1
Senior Management	1	1	0	0	0	1	0	1	3
Professionally qualified and experienced specialists and mid-management	1	0	0	0	0	1	0	1	3
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	1	2	0	0	2	1	0	0	6
Semi-skilled and discretionary decision making	0	1	0	0	1	2	0	0	4
Unskilled and defined decision making	0	0	0	0	0	0	0	0	0
TOTAL	3	5	0	0	3	4	1	1	17

Recruitment for the period

There are no items recorded for the period.

Promotions for the period

There are no items recorded for the period.

Terminations for the period

There are no items recorded for the period.

Disciplinary action for the period

There are no items recorded for the period.

Skills development for the period

Occupational category	MALE				FEMALE				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	1	2	0	0	0	0	1	0	4
Professionals	1	0	0	0	0	1	0	1	3
Technicians and associate professionals	1	2	0	0	1	2	0	0	6
Clerks	0	1	0	0	1	2	0	0	4
TOTAL	3	5	0	0	3	4	1	1	17
Employees with disabilities	0	0	0	0	0	1	0	0	1

SIGNING OF PERFORMANCE AGREEMENTS BY SMS MEMBERS

All staff have performance agreements and undergo annual performance reviews. Staff are full time employees, there are no time bound performance contracts.

PERFORMANCE REWARDS

To encourage good performance, the department has granted the following performance rewards during the year under review.

Performance Rewards by race, gender and disability for the period

Race and Gender	BENEFICIARY PROFILE			COST	
	No. of beneficiaries	No. of employees	% of total within group	Cost (R'000)	Average cost per employee
African					
Male	0	1	33%	75	75
Female	0	0	0%	0	0
Indian					
Male	0	0	0%	0	0
Female	0	1	100%	70	70
Coloured					
Male	0	2	50%	69	35
Female	0	1	100%	19	10
White					
Male	0	0	0%	0	0
Female	0	1	100%	24	24
TOTAL	0	6	0	257	43

Performance Rewards by salary band for Staff for the period

Salary band	BENEFICIARY PROFILE			COST		Total cost as a % of the total personnel expenditure
	No. of beneficiaries	No. of employees	% of total within group	Cost (R'000)	Average cost per employee	
Lower Skilled (Levels 1-2)	0	0	0	0	0	0%
Skilled (level 3-5)	0	1	20%	19	19	0%
Highly skilled production (level 6-8)	0	1	17%	27	27	0%
Highly skilled supervision (level 9-12)	0	1	33%	24	24	0%
TOTAL	0	3	0	70	70	0%

Performance Rewards by critical occupation for the period

There are no items recorded for the period.

Performance related rewards (cash bonus), by salary band for Senior Management Service for the period

There are no items recorded for the period.

Foreign Workers

There are no items recorded for the period.

Leave utilisation

The Public Service Commission identified the need for careful monitoring of sick leave within the public service. The following tables provide an indication of the use of sick leave and disability leave. In both cases, the estimated cost of the leave is also provided.

Salary band	Total days	% Days with Medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per employee	**Estimated Cost (R'000)**
Lower Skilled (Levels 1-2)	0	0	0	0	0	0
Skilled (level 3-5)	14	10	3	60%	4,67	7 996
Highly skilled production (level 6-8)	8	3	4	67%	2	9 078
Highly skilled supervision (level 9-12)	7	5	1	33%	7	8 876
Senior management (levels 13-16)	4	3	2	50%	2	15 886
TOTAL	33		10		15,67	41 836

Disability leave (temporary and permanent) for the period

There are no items recorded for the period.

Annual Leave for the period 01 April 2024 to 31 March 2025

Salary band	Total days taken	No. of employees using annual leave	**Average per employee**
Lower Skilled (Levels 1-2)	0	0	0
Skilled (level 3-5)	71	4	17,75
Highly skilled production (level 6-8)	131	6	21,83
Highly skilled supervision (level 9-12)	71	3	23,67
Senior management (levels 13-16)	99	4	24,75
TOTAL	372	17	21,88

Capped leave for the period 01 April 2024 to 31 March 2025

Salary band	Total days of capped leave taken	No. of employees using capped leave	**Average No. of days taken per employee**	**Average capped leave per employee as on 31 March 2025**
Lower Skilled (Levels 1-2)	0	0	0	0
Skilled (level 3-5)	0	0	0	1,5
Highly skilled production (level 6-8)	9	4	2,25	2,26
Highly skilled supervision (level 9-12)	8	3	2,67	13,75
Senior management (levels 13-16)	16	3	5,33	7,5
TOTAL	33	10	3,3	5,80

Leave payouts for the period 1 April 2024 and 31 March 2025

Reason	Total amount (R'000)	No. of employees	**Average per employee (R'000)**
Leave payout for 2024/25 due to non-utilisation of leave for the previous cycle	0	0	0
Capped leave payouts on termination of service for 2024/25	14 143	1	14 143
Current leave payout on termination of service for 2024/25	2 828	1	2 828
TOTAL	16 971	1	16 971

HIV/AIDS & Health Promotion Programmes

N/A

There are no items recorded for the period.

LABOUR RELATIONS

Collective agreements for the reporting period.

Total number of Collective agreements	None

Misconduct and disciplinary hearings finalised for the reporting period

Total number of Disciplinary hearings finalised	None

Types of misconduct addressed at disciplinary hearings for the period 1 April 2024 and 31 March 2025

There are no items recorded for the period.

Grievances logged for the period 1 April 2024and 31 March 2025

There are no items recorded for the period.

Disputes logged with Councils for the period 1 April 2024 and 31 March 2025

There are no items recorded for the period.

Strike actions for the reporting period.

There are no items recorded for the period.

Precautionary suspensions for the period 1 April 2024 and 31 March 2025

There are no items recorded for the period.

SKILLS DEVELOPMENT

This section highlights the efforts of the department with regard to skills development.

Training needs identified for the period 1 April 2024 and 31 March 2025

Occupational category	Gender	Number of employees as at 1 April 2024	Training needs identified at start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	1	0	5 000	4 444	9 444
	Male	3	0	15 000	13 340	28 340
Professionals	Female	2	0	0	8 888	8 888
	Male	1	0	0	4 444	4 444
Technicians and associate professionals	Female	3	0	23 000	13 332	36 332
	Male	3	0	20 000	13 332	33 332
Clerks	Female	4	0	15 000	17 776	32 776
	Male	1	0	0	4 444	4 444
Sub Total	Female	0	0	43 000	44 440	87 440
	Male	0	0	35 000	35 560	70 560
TOTAL		18	0	78 000	80 000	158 000

Training provided for the period 1 April 2024 and 31 March 2025

Occupational category	Gender	Number of employees as at 1 April 2024	Training needs identified at start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	0	0	20 434	0	20 434
	Male	0	0	24 831	0	24 831
Professionals	Female	0	0	14 786	0	14 786
	Male	0	0	10 267	0	10 267
Technicians and associate professionals	Female	0	0	25 728	0	25 728
	Male	0	0	14 757	0	14 757
Clerks	Female	0	0	19 457	0	19 457
	Male	0	0	10 117	0	10 117
Sub Total	Female	0	0	0	0	0
	Male	0	0	0	0	0
TOTAL		0	0	140 377	0	140 377

Injury on Duty

There are no items recorded for the period.

Report on consultant appointments using appropriated funds for the period 1 April 2024 and 31 March 2025

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
HR Consulting fees	1	working 5 hours per month = 7.5 days per year	R 54 911.88
B-BBEE recertification	-	time worked is until the certificate is issued	R 4 122.01
Social Media and Website Management	1	working 5 hours per day	R 72 000.00
Investigations and Intelligence Officer	1	working 5 hours per month = 7.5 days per year	R 288 000.00
TOTAL CONSULTING FEES FOR THE YEAR		working 16 hours per month	R 419 033.89

Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the reporting period.

N/A

Report on consultant appointments using Donor funds for the reporting period.

N/A

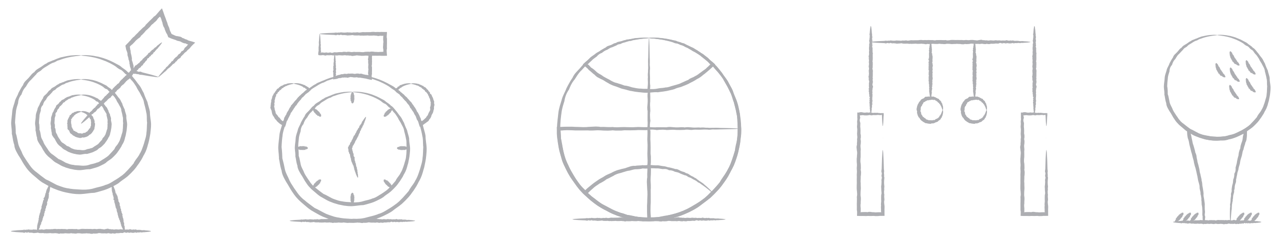
Analysis of consultant appointments using Donor funds, in terms of Historically Disadvantaged Individuals (HDIs) for the reporting period.

There are no items recorded for the period.

SEVERANCE PACKAGES

Granting of employee initiated severance packages for the period 1 April 2024 and 31 March 2025

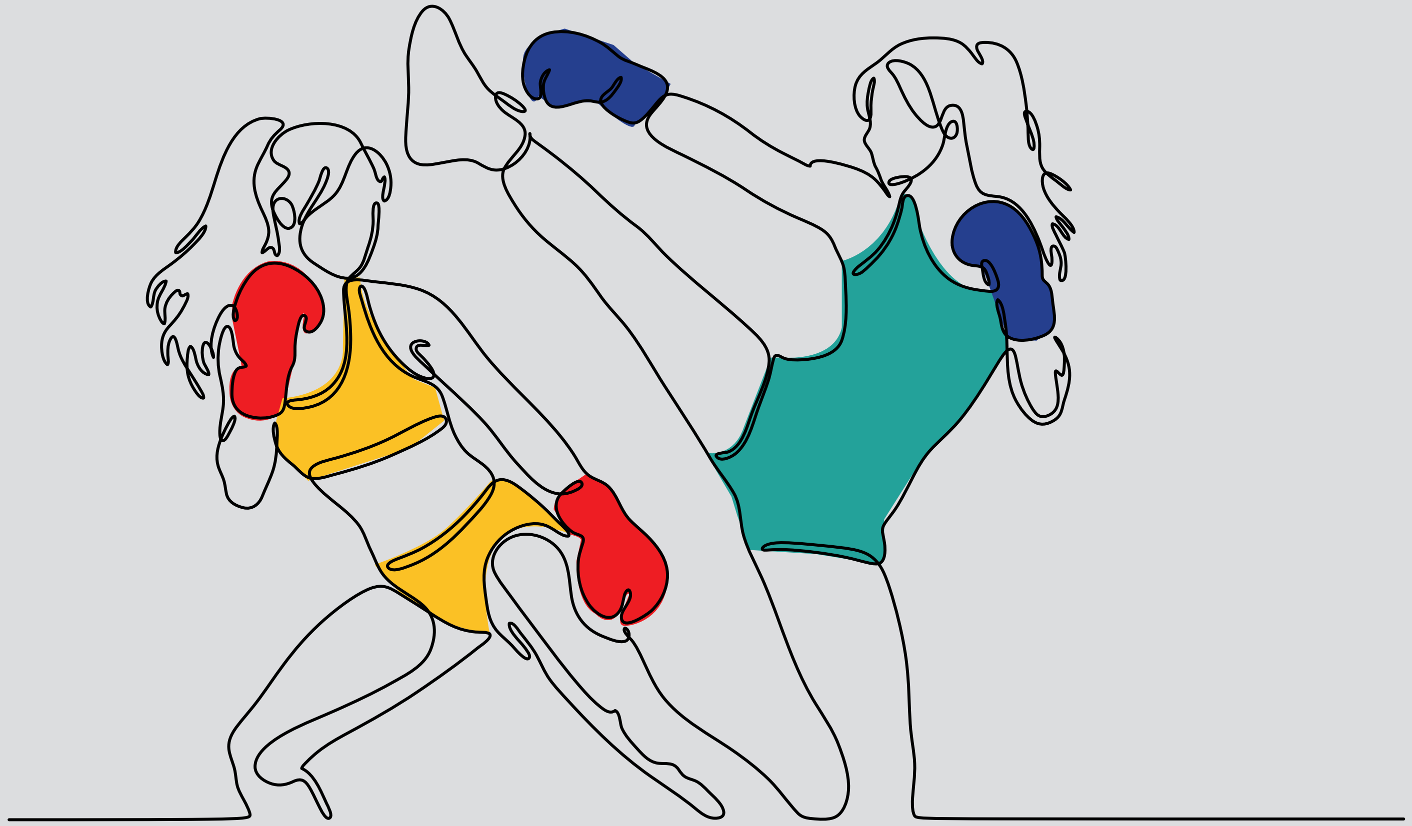
There are no items recorded for the period.



I PLAY FAIR

SAY NO! TO DOPING

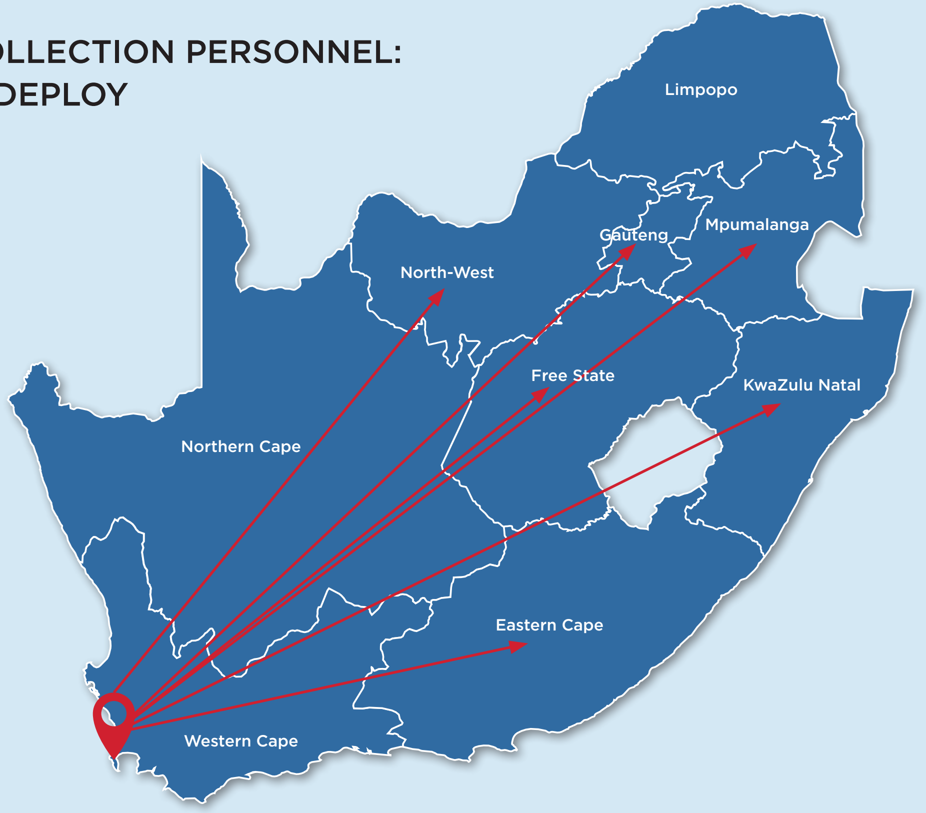
OTHER



South African Institute for Drug-Free Sport

DOPING CONTROL

SAMPLE COLLECTION PERSONNEL: AREAS OF DEPLOY



2024 HSBC Rugby Sevens

ADAMS Training with Namibian NADO

IDCO Training by the International Testing Agency

World Rugby: Out-of-Competition Mission

2024 Ironman SCP Team

2025 ABSA Cape Epic SCP Team

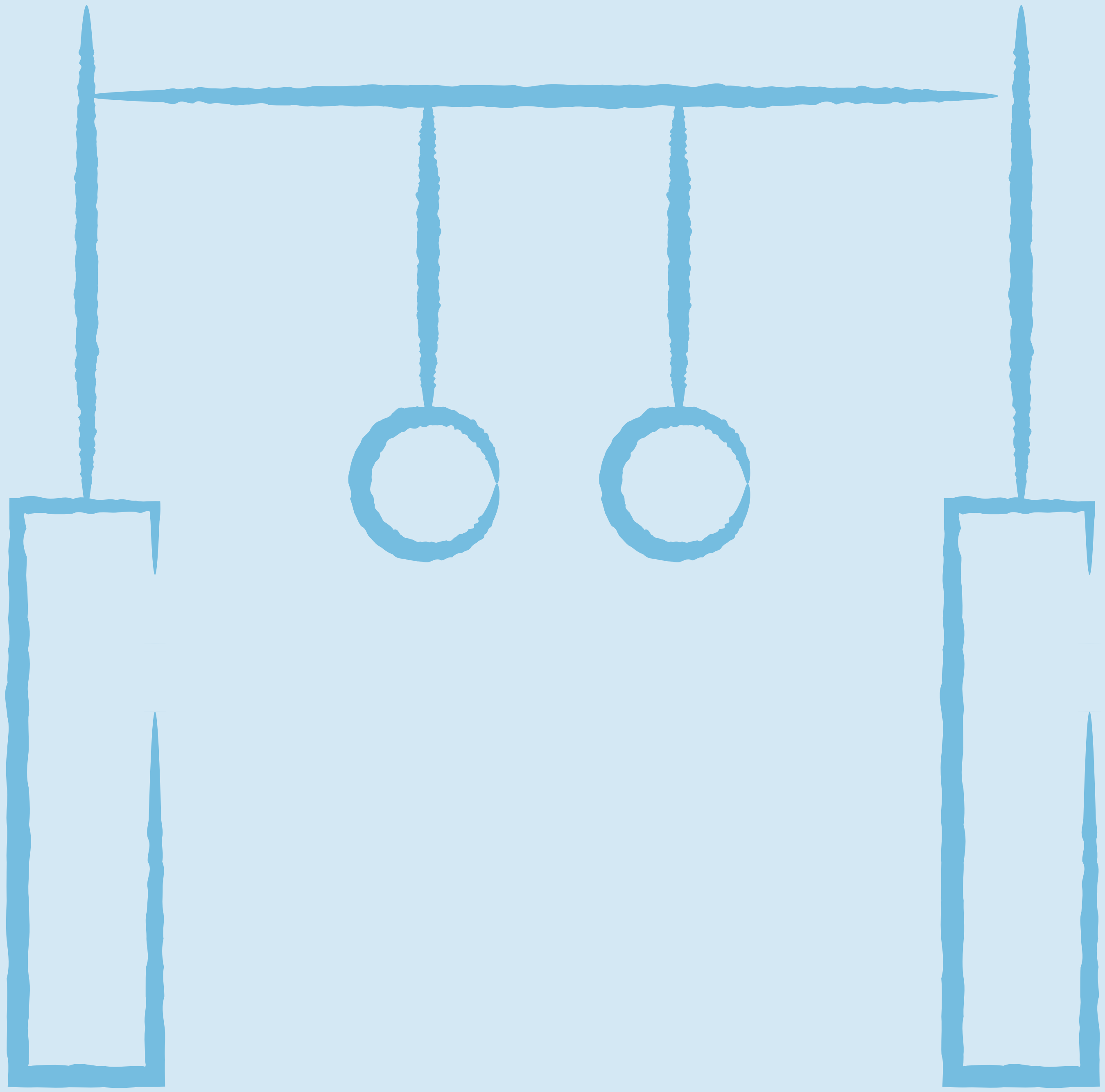
Deslyn Pather (SAIDS) with President Banka (WADA), Zinzi Sitoto (IPC) WADA Symposium 2025

DOPING CONTROL STATISTICS

1814 Tests

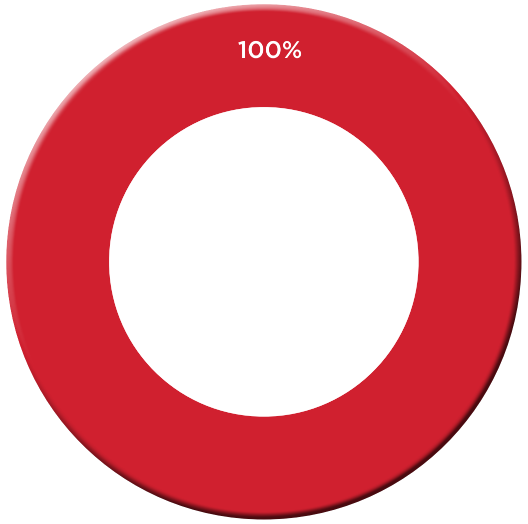
FOR THE PERIOD: 1 APRIL 2024 - 31 MARCH 2025

SPORT CODE	URINE TESTS	BLOOD TESTS	ERA TESTS	IRMS TESTS	GHRF TESTS
Aquatics	57	0	5	3	15
Athletics	363	110	205	17	82
Badminton	1	0	0	0	0
Boxing	6	0	0	0	1
Canoe	37	27	19	2	0
Cricket	22	0	0	2	3
Cycling	133	97	82	3	5
Fencing	2	0	0	0	0
Field Hockey	6	0	0	0	0
Gymnastics	2	0	0	0	0
Judo	4	0	0	0	2
Mixed Martial Arts	20	0	0	1	1
Motor Cycle Racing	4	0	0	0	0
Netball	1	0	0	0	0
ParaSport	30	2	4	0	7
Powerlifting	21	0	0	1	21
Rowing	43	37	17	1	3
Rugby	131	0	7	5	23
Shooting	3	0	0	0	0
Sport Climbing	2	0	0	0	0
Tennis-Wheelchair Tennis	3	0	0	0	0
Triathlon	25	17	15	2	1
Weightlifting	21	0	1	0	18
Wrestling	10	0	2	0	1
TOTAL	**947**	**290**	**357**	**37**	**183**



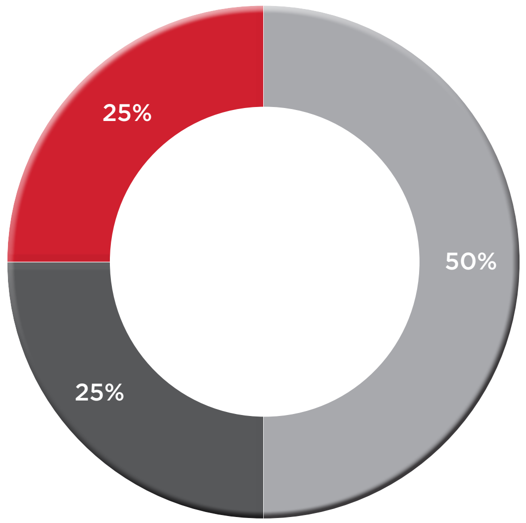
COMMISSIONS

DOPING CONTROL REVIEW COMMISSION (DCRC)



GENDER

■ Male

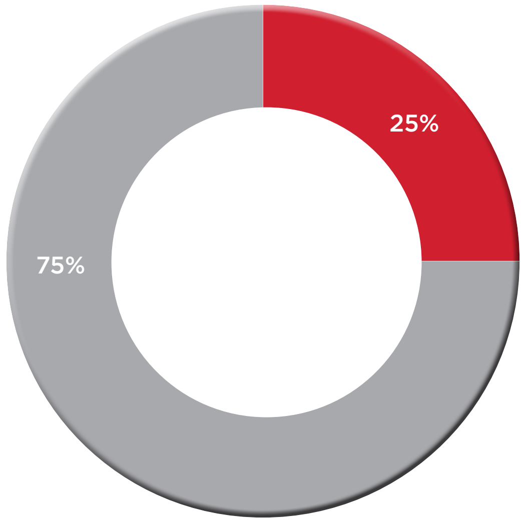


DIVERSITY

■ Black ■ White

■ Indian

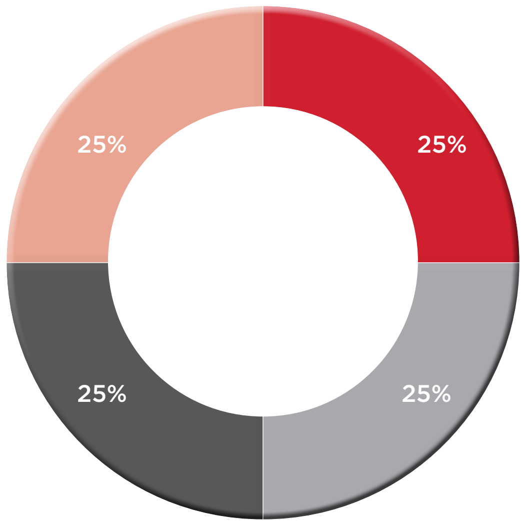
THERAPEUTIC USE EXEMPTION COMMISSION (TUEC)



GENDER

■ Female

■ Male



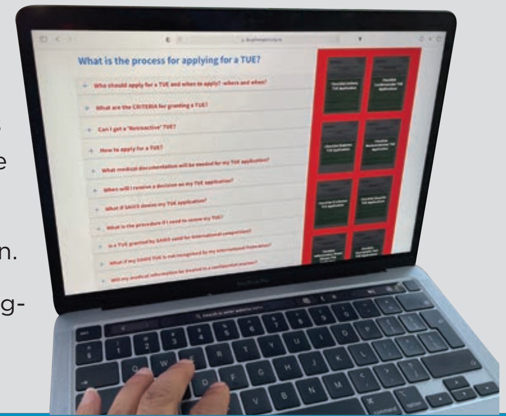
DIVERSITY

■ Black ■ White

■ Coloured ■ Indian

THERAPEUTIC USE EXEMPTIONS

Athletes may have illnesses or conditions that require them to take particular medications or undergo procedures. If the medication or method requires to treat the Athlete's illness or condition is prohibited as per the World Anti-Doping Agency's (WADA) Prohibited List, a Therapeutic Use Exemption (TUE) may give that athlete the authorisation to use that substance or method while competing without invoking an Anti-Doping Rule Violation (ADRV) and applicable sanction. Applications for TUEs are evaluated by a panel of Physicians that serves on the TUE Committee (TUEC).



TUEs granted by SAIDS TUEC are only valid for National-level Competition.

The ISTUE is the reference standard for the South African Institute for Drug-Free Sport (SAIDS) TUE application process.

2024/25

TUE Applications breakdown

	Total Number of TUEs submitted	Approved	Denied
Athletes	50	49	1
TOTALS	**50**	**49**	**1**

■ ≤ 1-5 ■ ≤6-10 ■ ≤11-15

■ ≤16-20 ■ ≤21-25

Therapeutic Use Exemptions (TUE)

Class of Substance	Approved TUEs	TUEs Denied	Total
Beta-Blockers	0	0	0
Diuretics and Other Masking Agents	1	1	2
Chemical and Physical Manipulation	0	0	0
Beta-2 Agonists	0	0	0
Anabolic Agents	0	0	0
Cannabinoids	0	0	0
Glucocorticoids	8	0	8
Hormone & Metabolic Modulators	10	0	10
Narcotics	0	0	0
Peptide Hormones, Growth Factors, Related Substances and Mimetics	0	0	0
Stimulants	30	0	30
TOTAL	**49**	**1**	**50**

ANTI-DOPING RULE VIOLATIONS

NO.	NAME	SURNAME	SPORT	SUBSTANCE IDENTIFIED OR FAILURE TO COMPLY	CLASS OF SUBSTANCE	SANCTIONS IMPOSED
1	Zaakir	Badat	Mixed Martial Arts	Methylphenidate Metabolite, Ritalinic Acid	Stimulant	3.5 months and R3000 fine
2	Ryno	du Plessis	Powerlifting	Drostanolone and its Metabolite 2α-metil-5α-androstan-3α-ol-17-ona; 2α-methyl5α-androstan-3α-ol-17-one as well as the Target Compounds of Exogenous Testosterone	Anabolic Agent	3 years
3	Quintin	van der Merwe	Powerlifting	Anastrozole; Metenolone and its metabolites SARMS RAD140 and the GW1516 metabolites, GW1516 Sulfone, GW1516 Sulfoxide.	Anabolic Agent; Hormone and Metabolic Modulator	4 years
4	Nkosinathi	Sibaya	Athletics	Tramadol and its Metabolite O-desmethyltramadol	Narcotics	2 years
5	Willem Jakobus Petrus	Steyn	Shooting	Clenbuterol	Anabolic Agent	3 years
6	Conrad	Seabi	Mixed Martial Arts	Attempted tampering with doping control by coach	Not Applicable	6 months
7	Manqoba	Madida	Cycling	RAD140 and the LGD-4033 (Ligandrol) Metabolite Dihydroxy-LGD-4033	Anabolic Agent	3 years
8	Nicholas	Seoposengwe	Athletics	Trenbolone and its Metabolite Epitrenbolone	Anabolic Agent	5 years
9	Bongelani	Mkhwanazi	Athletics	5-methylhexan-2-amine (1,4-dimethylpentylamine)	Stimulant	8 months
10	Nicholas	Seoposengwe	Athletics	Erythropoietin	EPO an agents affecting Erythropoiesis	5 years
11	Protected Person		Rugby	19-norandrosterone and 19-noretiocholanolone	Anabolic Agent	4 years
12	Eulali	Gouws	Triathlon (Ironman)	Refusal to submit to Sample Collection	Not Applicable	2 years & 6 months
13	Moselakwe Dan	Matshailwe	Athletics	Metandienone Metabolite, 17β-Hydroxymethyl,17α-methyl-18-or-androst-1,4,13-trien-3-one (LTM)	Anabolic Agent	4 years
14	Kagiso	Rabada	Cricket	Benzolyecgonine, Metabolite of Cocaine	Stimulant	1 month
ADRV'S FROM 2023/2024 CLOSED IN 2024/2025						
15	Amy	Wakefield	Cycling (Mountain bike-Cross Country)	Phentermine	Non-Specified Stimulant	4 years
16	Trevor	Rowe	Cycling	Clomifene, Anastrozole, DHEA,	Hormone Modulator, Aromatase inhibitor, Anabolic Agent	8 years
17	Daniel	Caku-Caku	Rugby	Oxymetholone	Anabolic Agent	3 years

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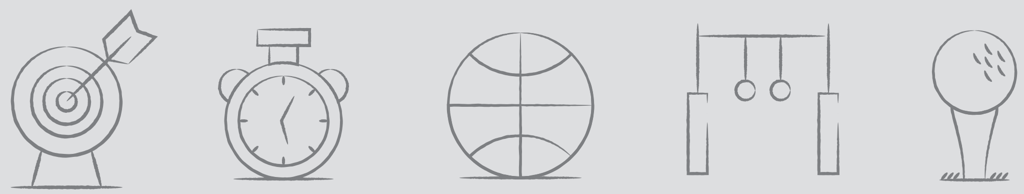
ADRV'S PER SPORT CODE

Sport	ADRVs
Athletics	5
Cycling	3
Mixed Martial Arts (EFC)	2
Powerlifting	2
Rugby	2
Cricket	1
Shooting	1
Triathlon	1



INTELLIGENCE BASED TESTING

I PLAY FAIR
SAY NO! TO DOPING

17 **Total** ADRVs

Intelligence based ADRVs 9

64% **% Intel based** ADRVs

INVESTIGATIONS

Intelligence based cases precede as a result of sufficient evidence gathered from tip-off information and other sources.

Investigations 7

Cases 1

USER PAY TESTS

ORGANISATIONS REQUESTING TESTS 22

416 NUMBER OF URINE TESTS

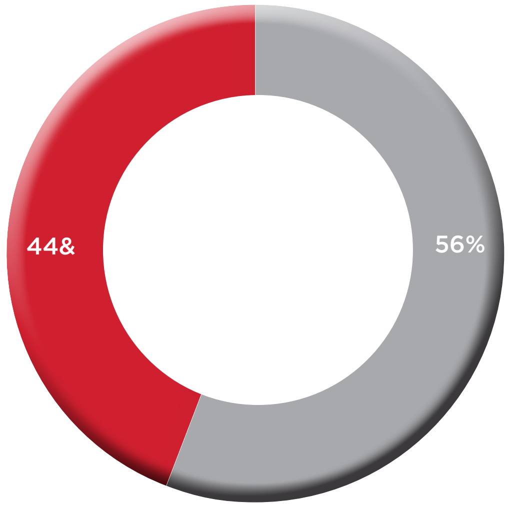
18 NUMBER OF BLOOD TESTS

SCHOOLS TESTING PROGRAMME

EVENTS/ TOURNAMENTS	TESTS
4	11

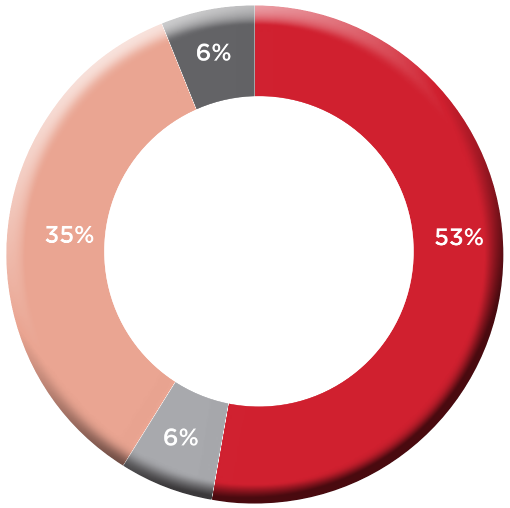
GENDER AND DIVERSITY SCALES

SAMPLE COLLECTION PERSONNEL



GENDER

- Female
- Male

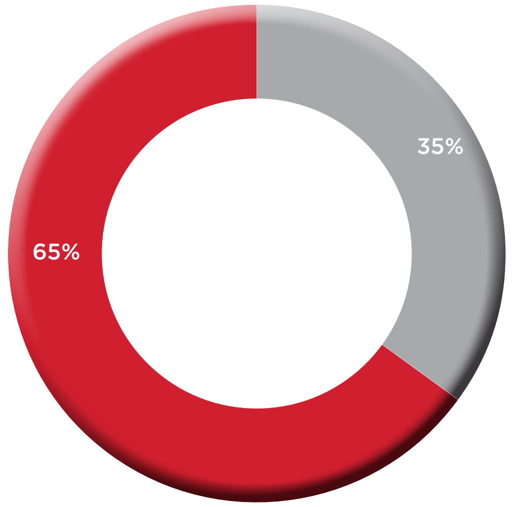


DIVERSITY

- Black
- White
- Coloured
- Indian

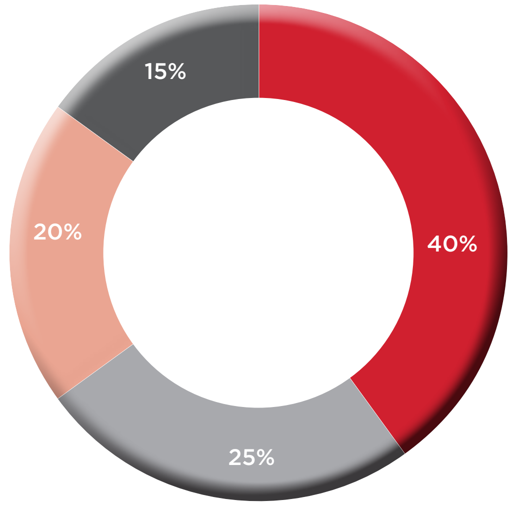
GENDER AND DIVERSITY SCALES

EDUCATORS



GENDER

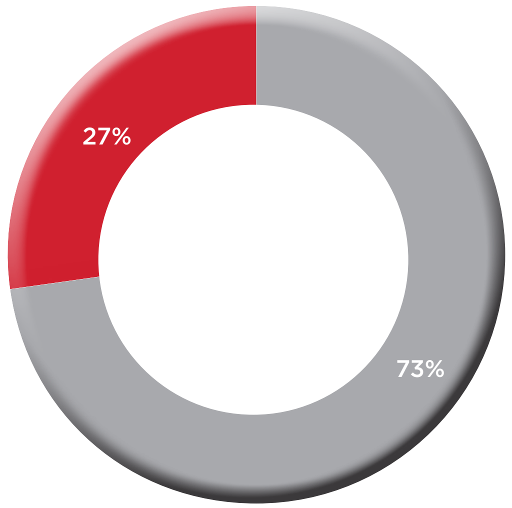
- Female
- Male



DIVERSITY

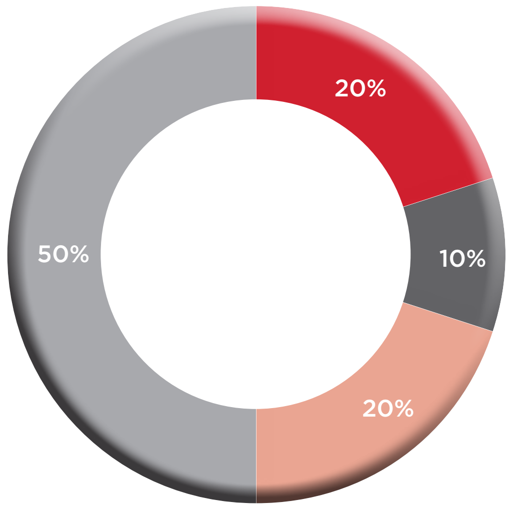
- Black
- White
- Coloured
- Indian

INDEPENDENT DOPING HEARING PANEL



GENDER

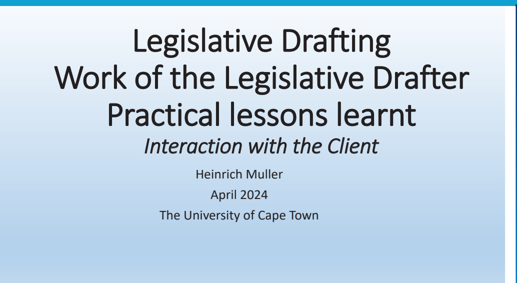
- Female
- Male



DIVERSITY

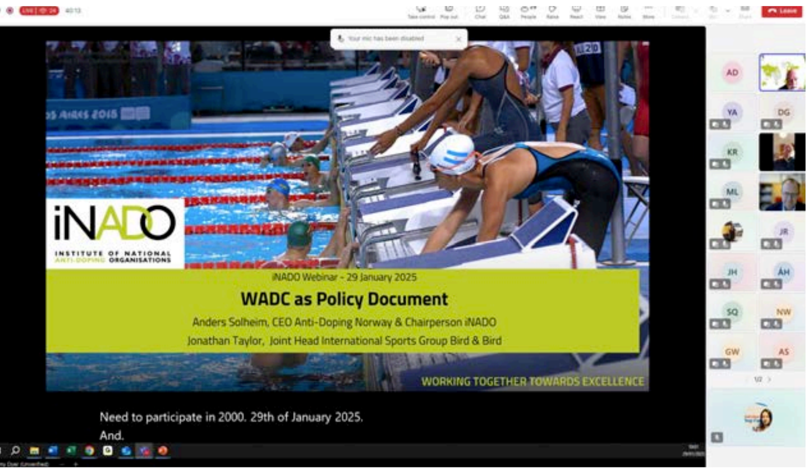
- Black
- White
- Coloured
- Indian

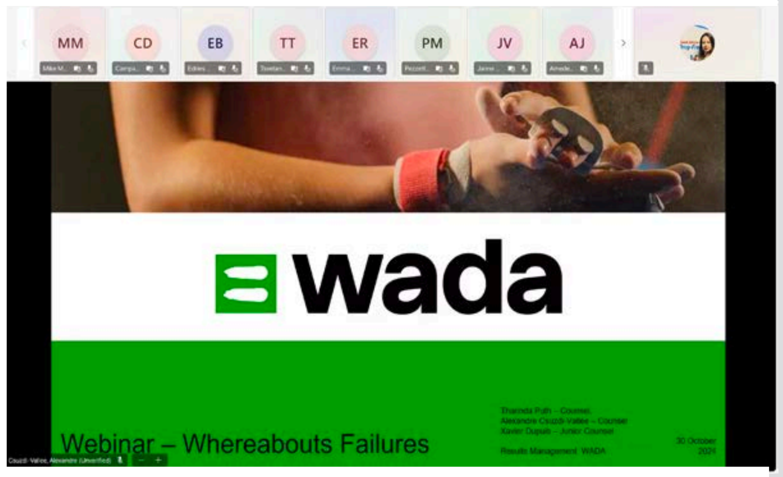
Legal Department Events Gallery




Sports Lawyers Association


ISDE - Sports Management Lecture






SAIDS Registrar - Evert de Bruyn

RESULTS MANAGEMENT WEBINARS AND MEETINGS

PRESENTATIONS & ENGAGEMENTS

QUARTER	PLACE	NAME OF EVENT	TYPE OF EVENT
Q1 (April – June 2024)	On-line	Introduction to Legislation Drafting - University of Cape Town	Legal Training
Q2 (July – Sept 2024)	Western Cape – Cape Town	Results Management Process & Consequences	Presentation to UCT Pharmacology Students
Q3 (Oct-Dec 2024)	Online Webinar	Whereabouts Failures	WADA Webinar
	Western Cape – Stellenbosch	Sports Law Conference	Participant
	On-Line	Induction of the new IDHP Members	Induction of the new panel members
	Gauteng - Johannesburg	The Business of Football Conference	Presentation on The Role of Lawyers in Resolving Disputes in Sport
Q4 (Jan-March 2025)	On-Line	WADC as Policy Document	iNADO Webinar
	In-Person Madrid - Spain	ISDE: Sport Management & Legal Skills Master's Program	Presented lecture on global Anti-Doping and its Consequences

INDEPENDENT DOPING HEARING PANEL

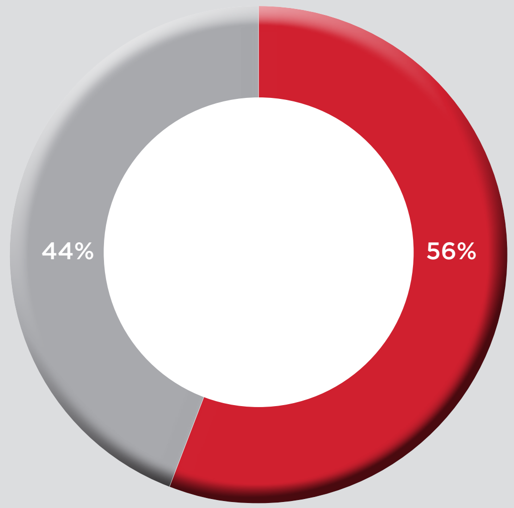
NO	SURNAME	NAME	SPORTS CODE	ROLE	REGION	GENDER	RACE
1	Theron	Nicolas	Cycling	Sports MD	Free State	Male	White
2	Booth	Matthew	Football	Sports Administrator	Gauteng	Male	White
3	Branfield	Andy		Sports MD	Gauteng	Male	White
4	Coopoo	Yoga		Sports Administrator	Gauteng	Male	Indian
5	Berg	Corinne	Triathlon	Sports Administrator	Gauteng	Female	White
6	Cothill	Craig		Advocate	Gauteng	Male	White
7	Hack	Raymond	Boxing	Attorney	Gauteng	Male	White
8	Motaung	Sello		Sports MD	Gauteng	Male	Black
9	Ramagole	Dimakatso		Sports MD	Gauteng	Female	Black
10	Lumka	Yoliswa		Sports Administrator	Gauteng	Female	Black
11	Razano	Farai	Boxing & Football	Attorney	Gauteng	Male	Black
12	De Sousa	Chantelle		Attorney	Gauteng	Female	White
13	Krynauw	Mieke	Football	Attorney	Gauteng	Female	White
14	Breetzke	Andrew	Cricket	Attorney	Western Cape	Male	White
15	Burton	Edries		Sports Administrator	Western Cape	Male	Coloured
16	du Plessis	Luc		Attorney	Western Cape	Male	White
17	Fredericks	Jeremy	Cricket	Sports Administrator	Western Cape	Male	Coloured
18	Hurter	Marius		Attorney	Western Cape	Male	White
19	Suter	Jason	Rugby	Sports MD	Western Cape	Male	White
20	Isaacs	Natheema	Rugby & Ice Hockey	Sport MD	Western Cape	Female	Coloured
21	Hansrajh	Rishi		Sports Administrator	Western Cape	Male	Indian
22	Salih	Solomon	Cricket	Medical Doctor	Western Cape	Male	Coloured

APPEALS BOARD MEMBERS

NO	SURNAME	NAME	GENDER	RACE	ROLE	REGION
1	Kutumela	Thabiso	Female	Black	Chairperson	Gauteng
2	Mello - Gabriel	Matsobane	Male	Black	Advocate	Gauteng
3	Mashele	Mosupi	Male	Black	Advocate	Gauteng
4	Tsebe	Koketjo	Female	Black	Psychologist	Gauteng
5	Mashita	Mahlodi	Female	Black	Attorney	Gauteng
6	Moloi	Mmadika	Female	Black	Attorney	Gauteng
7	Beck	Penelope Anne	Female	Coloured	Attorney	Gauteng
8	Block	Derick .J	Male	Coloured	Advocate	Gauteng
9	Jankowitz	Diederick	Male	White	Advocate	Northern Cape

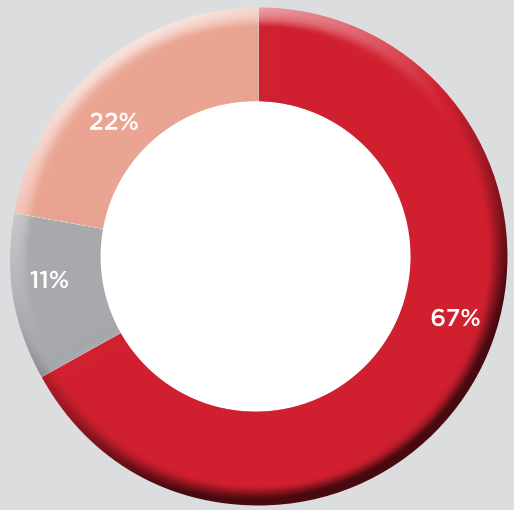
GENDER AND DIVERSITY SCALES

APPEALS BOARD



GENDER

■ Female ■ Male



DIVERSITY

■ Black ■ White

■ Coloured

ANTI-DOPING EDUCATION PROGRAMME 2024/25

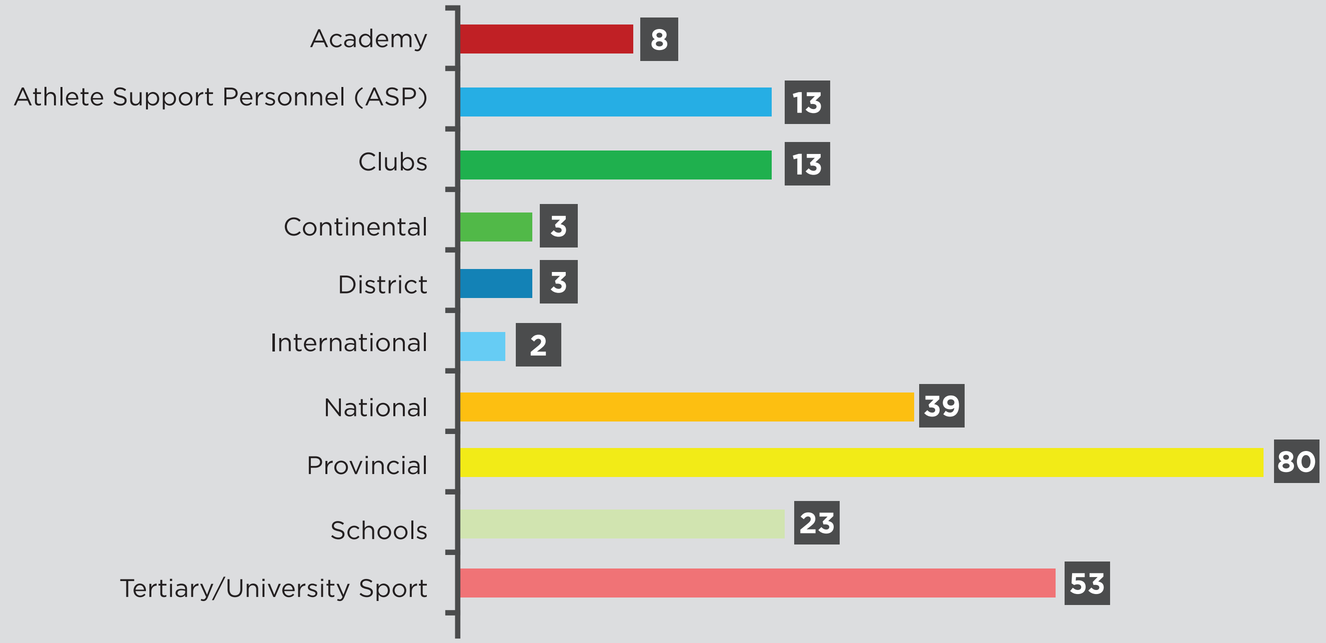
The South African Institute for drug- Free Sport is passionate about sport, and our nation's sporting heroes setting a good example for the younger generation. **"We want our athletes not only to Play Fair, but also to take pride in Saying No To Doping."**

Education is one of the preventative strategies and core components of the World Anti-Doping Code, we offer education programs along the Athletes Pathway (from grassroots level to international level athletes) and it is tailored to athletes, athlete support personnel, teachers, and health practitioners to helping them protect the values and integrity of sport.

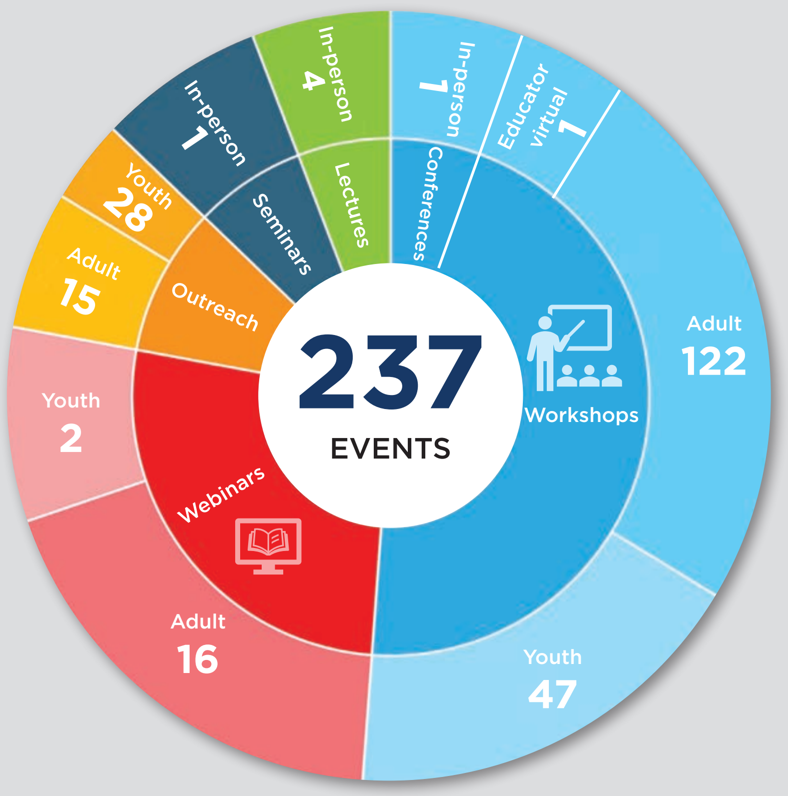
Our education and awareness programme includes:

- In-person and online webinar workshops, seminars, and lectures,
- Athlete engagement awareness programs
- Electronic and print education resources
- Video clip library
- Medication check App
- ADEL: Anti- Doping E- Learning platform
- Digital platforms (social media and website) providing anti-doping education latest news.
- Advisories addressing trending issues in anti-doping.
- Podcasts, interacting with guests from different sporting codes to talk about different topics affecting the anti-doping space.
- We are utilising Sport Ambassadors to enhance engagement with athletes as well as sharing their experiences to motivate athletes to keep their sport clean.

Education Events per level of Athletes & ASP



In-Person and Webinar Education Events



Number of Education events per sporting code

17 Aquatics | Swimming

27 Multiple sport codes included

7 ParaSport

80 Rugby

5 Hockey

14 Football

12 Boxing

5 Cycling

3 Basketball

7 Cricket

2 **Each for:** Conferences | Educators | Weightlifting

15 Athletics

1 **Each for:** Arm Wrestling | Bodybuilding | Climbing | Fencing | Recreational | Sailing | Surfing | Squash | Training Workshop | Tennis | Wrestling

4 **Each for:** Lecture | Lifesaving

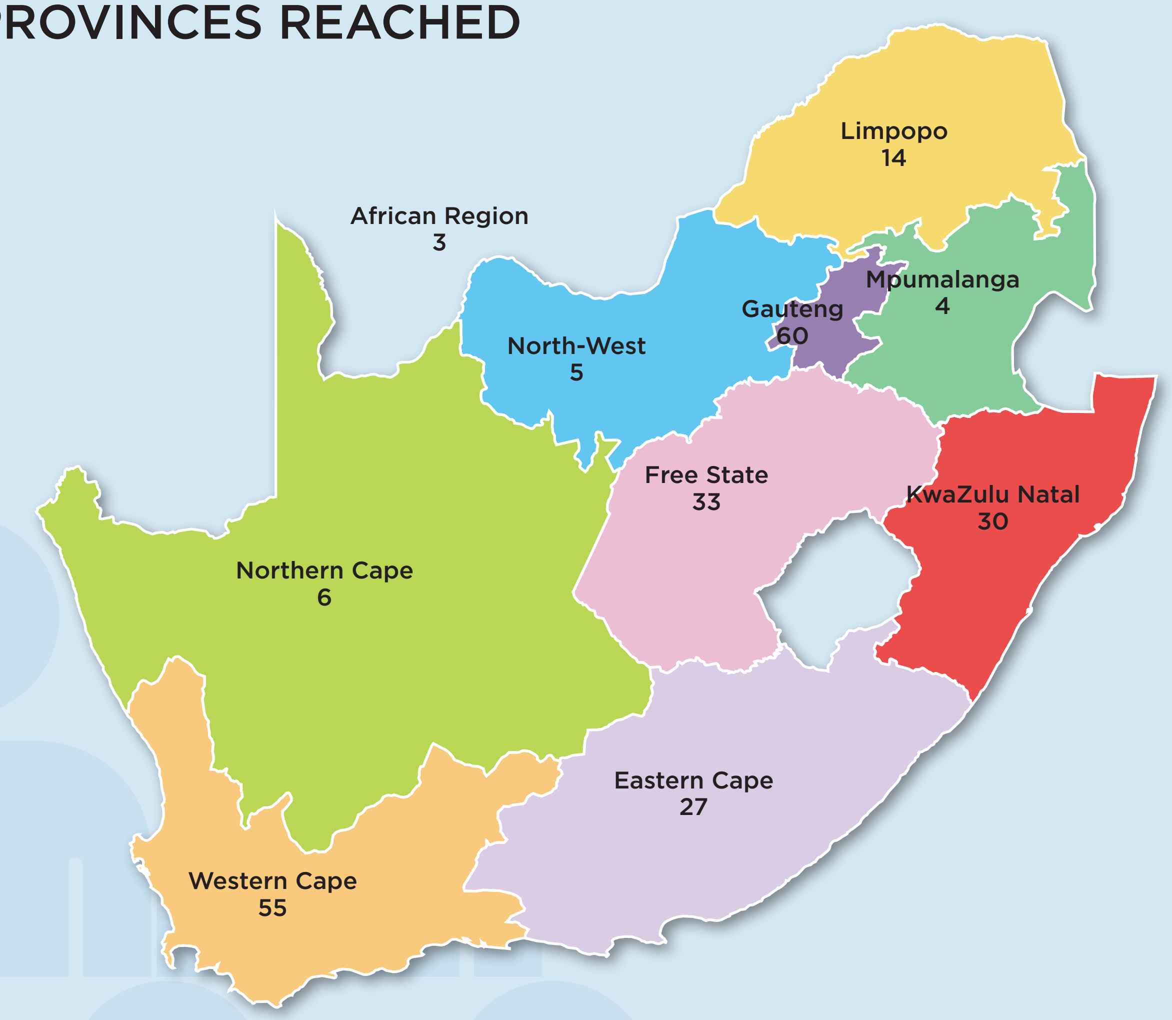
4 Cycling

South African Institute for
Drug-Free Sport

ANTI-DOPING EDUCATION 2024 25

Audience Reached

PROVINCES REACHED



OVERALL AUDIENCES REACHED

- Youth athletes (schools)
- Senior Athletes (provincial, national, and senior athletes) University athletes
- Clubs
- Athlete Support Personnel (coaches, managers, administrators, medical staff, etc)
- Sport academies & high-performance centers
- NGOs/NPOs

Travis Tygart USADA CEO Guest Speaker at SASMA Congress 2024 with SAIDS Education Team and Dr Pillay (TUEC Chair)

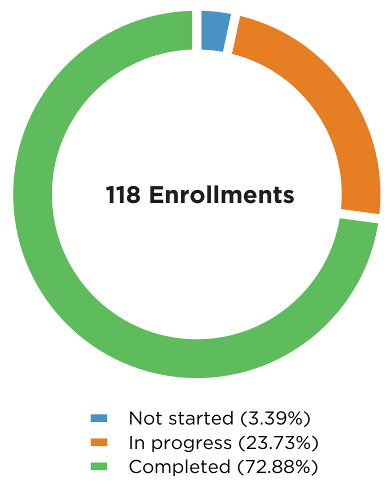
e-Learning STATS

ADeL (Anti-Doping eLearning Courses

118 Enrollments	86 Completed	28 In progress	4 Not started

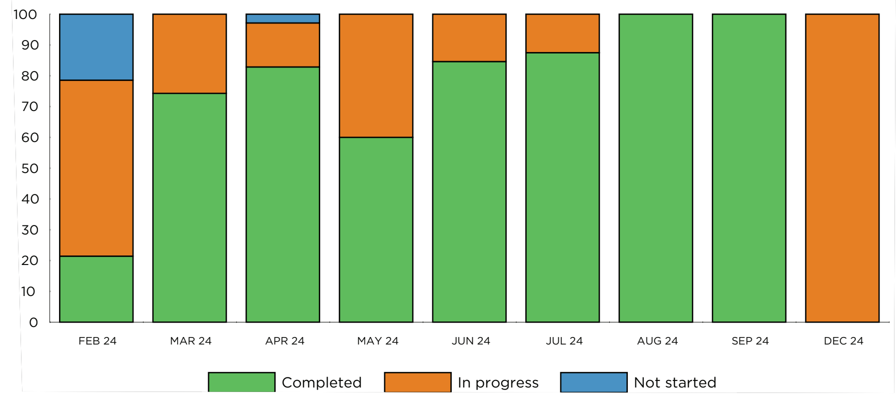
Course progression

View the current course statuses of all learners enrolled in the course.



Percentage of Course Statuses by Month

View the percentage of learners enrolled into this course on a month-by-month basis. Learners only appear in a month's bar if they were enrolled that month.



Education Highlights 2024/25

Dusty Sports Occasional Knockouts

Grey High School Rugby Festival

SANABO Elite & Youth Boxing Champs

KwaMhlathuze Rugby Development - Mpumalanga

Wilderklawer Rugby & Netball Schools Tournament

Training Workshop with Botswana NADO Educators

Education Events Gallery


Velokhaya Cycling Academy


SA Surfing Open


SA Rugby Academy


Cape Winelands Para Athletic Champs


SASMA Delegates interacting with SAIDS Education Team


EC Amateur Boxing Champs


Graeme College Rugby Festival

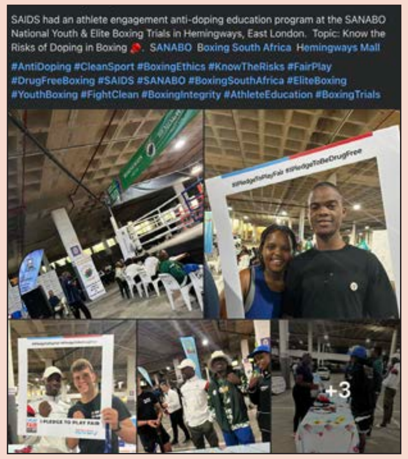

SA U19 Womens Cricket Team


NC Diamonds Netball Team

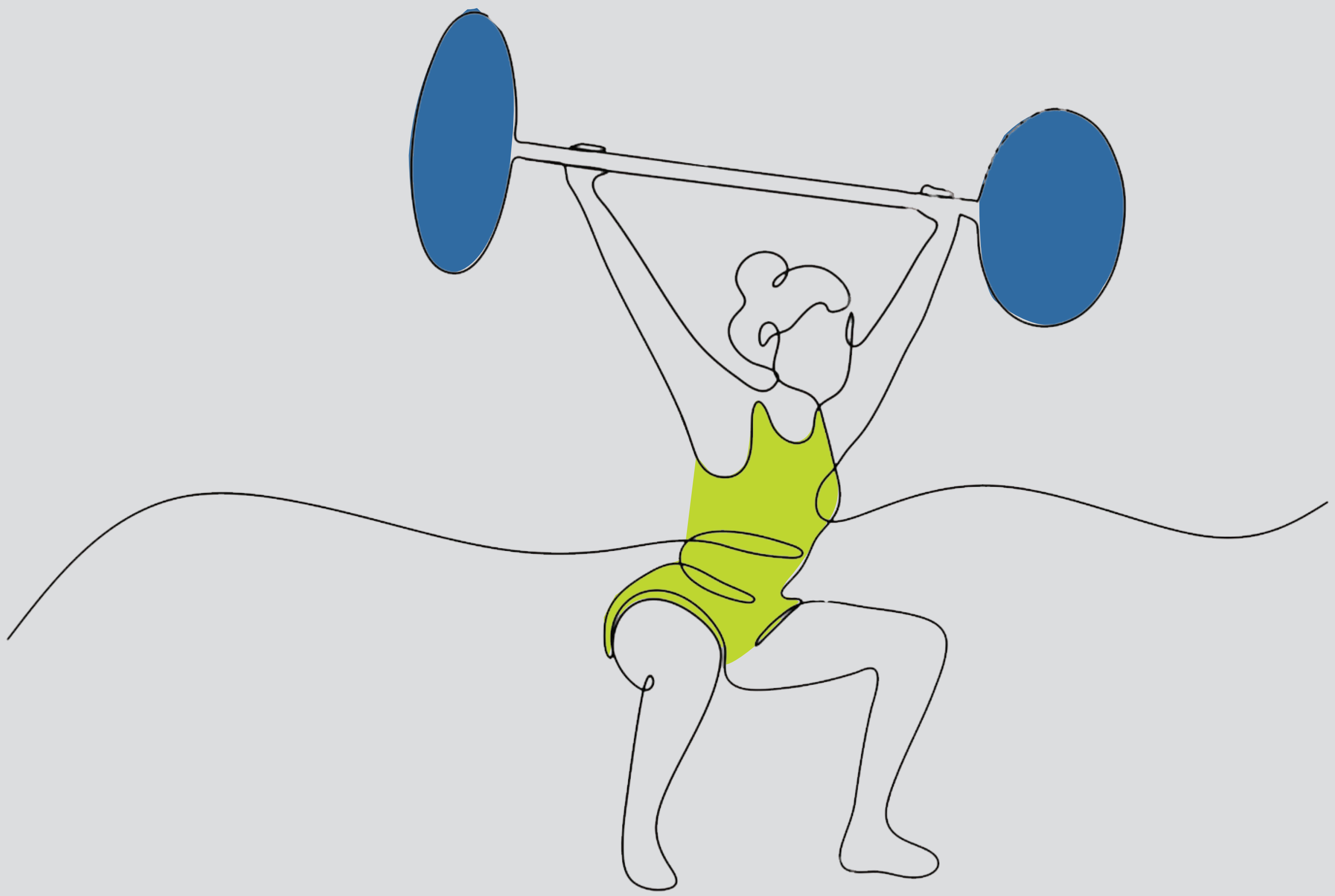

Team Limpopo at the National School Sport Champs


WC Sports Association for the Physically Disabled

SOCIAL MEDIA POSTS



PUBLIC FINANCE MANAGEMENT ACT (PFMA) REPORT



South African Institute for Drug-Free Sport

INFORMATION ON IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE:

FRUITLESS AND WASTEFUL EXPENDITURE	2025 R'000	2024 R'000
Balance	**202**	202
Reconciliation of fruitless and wasteful expenditure		
Opening balance	**202**	202
Add: fruitless and wasteful expenditure confirmed	**-**	-
Less: Fruitless and wasteful expenditure condoned	**-**	-
Less: Fruitless and wasteful expenditure not condoned and removed	**-**	-
Less: Fruitless and wasteful expenditure recoverable	**-**	-
Less: Fruitless and wasteful expenditure not recoverable and written off	**-**	-
Closing balance	**202**	202

Incidents

No incidents of Fruitless and wasteful expenditure identified for the current financial year.

Disciplinary steps taken / criminal proceedings

Not required as there was no Fruitless and wasteful expenditure incurred in the current financial year.

Nature of expenditure		
Penalties	**-**	-
Total	**-**	-

IRREGULAR EXPENDITURE	2025 R'000	2024 R'000
Balance	**23 725**	22 335
Reconciliation of irregular expenditure		
Opening balance	**22 335**	20 590
Add: Irregular expenditure confirmed	**1 390**	1 745
Less: Irregular expenditure condoned	**-**	-
Less: Irregular expenditure not condoned and removed	**-**	-
Less: Irregular expenditure recoverable	**-**	-
Less: Irregular expenditure not recovered and written off	**-**	-
Closing balance	**23 725**	22 335
Reconciling notes to the annual financial statements disclosure		
Irregular expenditure that was under assessment in 2023/24	-	1 648
Irregular expenditure that relates to 2023/24 and identified in 2024/25	**-**	-
Irregular expenditure for the current year	**1 390**	1 745
Total	**1 390**	3 393
Details of current and previous year irregular expenditure		
Irregular expenditure under assessment	**1 648**	1 648
Irregular expenditure under determination	**-**	-
Irregular expenditure under investigation	**1 390**	1 745
Total	**3 038**	3 393
Details of current and previous year irregular expenditure condoned		
Irregular expenditure condoned	**-**	-
Total	**-**	-
Details of current and previous year irregular expenditure removed (not condoned)		
Irregular expenditure not condoned and removed	**-**	-
Total	**-**	-
Details of current and previous year irregular expenditure recoverable		
Irregular expenditure recovered	**-**	-
Total	**-**	-

IRREGULAR EXPENDITURE (Contd.)

	2025 R'000	2024 R'000
Details of current and previous year irregular expenditure not recoverable and written off		
Irregular expenditure written off	-	-
Total	-	-

Supply Chain Management

	2025 R'000	2024 R'000
Reconciliation of irregular expenditure		
Opening balance	10 415	8 318
Add: Irregular expenditure – relating to prior year	-	-
Add: Irregular expenditure – relating to current year	1 390	2 097
Total	11 806	10 415

Incidents

Non-compliance with:

- Practice Note 8 of 2008/2009, Practice Note 7 of 2009/2010, Treasury Instruction Note 3 and 4A of 2016/17.
- S2(1)(a) of the PPPFA and regulation 3(1) of the PPR 2022.
- PFMA SCM Instruction 02 of 2021/2022

Expenditure was considered irregular as a result of the following incidents:

The tender process for Courier Services was found to be irregular due to bid committees not being strictly constituted appropriately or as per the entity's SCM Policy. The contract was deemed irregular during the 2019/20 financial year's audit.

The courier services contract continued during the year under review and expired on 31 March 2025. The irregular expenditure for the current year relates to expenditure incurred for courier services per this contract. This expenditure amounts to R 1 390 242.

Nature of spend		
Courier services	1 390	1 745
Specialised liability management	-	347
Catering - Meeting with minister	-	5
Total	1 390	2 097

Disciplinary steps taken / criminal proceedings

The instances of non-compliance in the prior year were identified by the AGSA during the audit process in the 2020/21 financial year. The incidents were investigated accordingly. Investigations revealed that there was no fraudulent, criminal or any other misconduct. The entity did not suffer any financial losses as the expenditure was necessary and was incurred in the carrying on of the entity's operations. No disciplinary steps or criminal/legal action was deemed necessary. Employees will be taken for training to improve their knowledge and understanding of the changing Treasury Regulations.

VAT on imported services

Reconciliation of irregular expenditure		
Opening balance	1 950	1 950
Add: Irregular expenditure – relating to prior year	-	-
Add: Irregular expenditure – relating to current year	-	-
Total	1 950	1 950

Incidents

The VAT on imported services and the penalty thereon are considered irregular expenditure in 2020/21 as these did not form part of the budget approved by the Board and DSAC.

No incidents of the abovementioned nature occurred or were identified in the current or previous financial year.

Disciplinary steps taken / criminal proceedings

Not required as no incidents occurred or identified in the current or previous financial year.

Overspending on budget

Reconciliation of irregular expenditure		
Opening balance	11 618	10 322
Add: Irregular expenditure – relating to prior year	-	-
Add: Irregular expenditure – relating to current year	-	1 296
Total	11 618	11 618

IRREGULAR EXPENDITURE (Contd.)

	2025 R'000	2024 R'000

Incidents

In 2022/23 the entity was deemed to have overspent on its budget through the utilisation of its retained surplus. Retention and usage of the surplus was approved in writing by the board and National Treasury. The approval from National Treasury was communicated to SAIDS through the Department of Sport, Arts and Culture (DSAC). The utilisation was found by the AGSA to be irregular as the entity did NOT submit a revised budget including the surplus to its Executive authority (DSAC) for approval. The Minister of Sport, Arts and Culture (representing DSAC) had devolved the authority to approve budgets (original and revised) to the entity's board of directors (Accounting authority) through a Shareholder Compact signed by him and the Chairperson of the board (representing the board). The AGSA is of the opinion that the Minister cannot devolve his authority to approve budgets to the board. As a result of this any expenditure in excess of the original approved budget is non-compliant with sections 53(1) and 53(4) of the PFMA, and is therefore deemed as irregular.

In 2023/24 the entity was also deemed to have overspent on its budget through the use of additional funding disbursed to the entity by its executive authority, the Department of Sport, Arts and Culture (DSAC). On 27 March 2024, the entity received a remittance advice from DSAC for additional grant funding to the value of R 1.5 million. On 28 March 2024, a Revised Budget (inclusive of the additional funding), approved by the board, was submitted to the Minister for approval. Unfortunately, the Minister did not respond to the request to approve the revised budget. As there was no explicit and/or written approval of the revised budget by the Minister, the AGSA deemed expenditure in excess of the original approved budget to be Irregular. Actual expenditure for 2023/24 amounted to R 38 116 273 and the "approved" budget (excluding additional grant funding) amounted to R 36 820 000. They deemed the difference between actual expenditure the "approved" budget to be Irregular. The difference amounts to R 1 296 273. This amount was disclosed as Irregular expenditure under assessment.

The overspending on the budget was achieved by comparing actual expenditure, to the approved budget expenditure only.

No incidents of the abovementioned nature occurred or were identified in the current financial year.

Disciplinary steps taken / criminal proceedings

Not required or considered necessary as the entity exercised all the powers within its control to prevent the incurrence of Irregular expenditure.

PROCUREMENT BY OTHER MEANS

NO	SERVICE PROVIDER	DETAILS	AWARD DATE	START DATE	DURATION	TYPE	VALUE/AMOUNT
1	Prof. De Wet Wolmarans	Expert Pharmacologist Services	30 October 2024	01 November 2024	3 years	Single source	Case Dependent
2	Madrid Laboratory	Sample Analysis	26 March 2024	23 April 2024	9 Months	Multiple source	R 500 000,00
3	Ghent University	Sample Analysis	26 March 2024	26 March 2024	9 months	Multiple source	R 500 000,00
4	Qatar Laboratory	Sample Analysis	07 March 2024	11 March 2024	12 months	Multiple source	R 500 000,00
5	Ghent University	Sample Analysis	04 March 2025	04 March 2025	9 Months	Multiple source/Emergency	R 500 000,00
6	Qatar Laboratory	Sample Analysis	04 March 2025	04 March 2025	12 months	Multiple source/Emergency	R 800 000,00
7	Hidden Links	iBase Software Licence renewal	13 March 2025	01 April 2025	12 months	Sole source	R 64 822,60
8	University of Cape Town	Staff Training: Introduction Course to drafting legislation	24 March 2024	15 April 2024	6 days	Multiple source	R 11 660,00
9	Sport Science Institute of South Africa	One Month Office Lease	24 June 2024	26 June 2024	1 month	Single Source	R 4 350,45
10	Red Nail Design	Office renovations/leasehold improvements	19 June 2025	01 August 2024	2 months	Multiple source	R 999 033,51
11	Dormakaba	Biometric Access Control (Due to Office relocation) - Removal and reinstallation of facial recognition	25 June 2024	27 June 2024	1 day	Sole source	R 6 785,00
12	Intervid	Biometric Access Control (Due to Office relocation) - Removal of facial Recognition and access control at server room and DC stockroom, plus interleading door at SSISA	25 June 2024	27 June 2024	2 days	Sole source	R 3 910,00
13	Intervid	Biometric Access Control (Due to Office relocation) - Installation of facial recogniotion and adding of new door release mechanism, recabling at Ebden House	25 July 2024	21 August 2024	1 week	Sole source	R 30 032,62
14	Londocor	South African Sports Medicine Association (SASMA)	09 October 2024	17 October 2024	2 days	Sole source	R 41 700,00
15	Pastel	Sage Payroll Software Licence	27 September 2024	01 October 2024	12 months	Sole source	R 13 300,90
16	Southern Sun OR Tambo	Accommodation	22 January 2025	24 January 2025	2 days	Single source	R 2 940,00
17	Premier Hotel ICC, East London	Accommodation	18 February 2025	19 February 2025	2 days	Single source	R 3 820,00
18	SASMA (South African Sports Medicine Association)	Attendance fees	09 October 2024	17 October 2024	2 days	Sole source	R 41 700,00

CONTRACT VARIATIONS AND EXPANSIONS

There are no items recorded for the period under review (01 April 2024 - 31 March 2025)

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

South African Institute for Drug-Free Sport

REPORT OF THE AUDITOR-GENERAL TO PARLIAMENT ON THE SOUTH AFRICAN INSTITUTION FOR DRUG-FREE SPORT

REPORT ON THE FINANCIAL STATEMENTS

1. I have reviewed the financial statements of the South African Institute for Drug-free Sport set out on pages 84 to 112, which comprise the statement of financial position as at 31 March 2025, statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

CONCLUSION

2. Based on my review, nothing has come to my attention that causes me to believe that the financial statements do not present fairly, in all material respects, the financial position of the South African Institute for Drug-free Sport as at 31 March 2025 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

OTHER MATTER

3. I draw attention to the matter below. My conclusion is not modified in respect of this matter.

Unaudited supplementary schedules

4. The supplementary information set out on pages 113 to 115 of the annual financial statements, does not form part of the financial statement and is presented as additional information. We have not reviewed these schedules and, accordingly, we do not express an opinion or conclusion thereon.

RESPONSIBILITIES OF THE ACCOUNTING AUTHORITY FOR THE FINANCIAL STATEMENTS

5. The accounting authority is responsible for the preparation and fair presentation of the financial statements in accordance with the GRAP and the requirements of the PFMA and for such internal control as the accounting authority determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
6. In preparing the financial statements, the accounting authority is responsible for assessing the public entity's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the public entity or to cease operations, or has no realistic alternative but to do so.

RESPONSIBILITIES OF THE AUDITOR-GENERAL FOR THE REVIEW OF THE FINANCIAL STATEMENTS

7. My responsibility is to express a conclusion on the accompanying financial statements. I conducted my review in accordance with the International Standard on Review Engagements (ISRE) 2400 (Revised), *Engagements to review historical financial statements.* The standard requires me to conclude on whether anything has come to my attention that causes me to believe that the financial statements, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. This standard also requires me to comply with relevant ethical requirements.
8. A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. I am required to perform procedures, primarily consisting of making inquiries of management and others within the auditee, as appropriate, and applying analytical procedures, and evaluating the evidence obtained.

9. The procedures performed in a review engagement are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing. Accordingly, I do not express an audit opinion on these financial statements.

REPORT ON THE ANNUAL PERFORMANCE REPORT

10. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting authority is responsible for the preparation of the annual performance report.
11. I selected the following material performance indicators related to Programme 2: Doping Control and Investigations presented in the annual performance report for the year ended 31 March 2025. I selected those indicators that measure the public entity's performance on its primary mandated functions and that are of significant national, community or public interest.
    - Indicator 3.2: Implement a national Test Distribution Plan (TOP): Urine tests completed
    - Indicator 3.3: Implement an Athlete Biological Passport (ABP) Program in line with the Technical Document for Sports Specific Analysis (TDSSA): Blood tests completed
    - Indicator 3.4: Implement a national TOP in line with the TDSSA: Erythropoietin Receptor Agonists (ERA) tests completed
    - Indicator 3.5: Implement a Registered Testing Pool (RTP) of elite athletes (number of athletes)
12. I evaluated the reported performance information for the selected material performance indicators against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the public entity's planning and delivery on its mandate and objectives.
13. I performed procedures to test whether:
    - the indicators used for planning and reporting on performance can be linked directly to the public entity's mandate and the achievement of its planned objectives
    - all the indicators relevant for measuring the public entity's performance against its primary mandated and prioritised functions and planned objectives are included
    - the indicators are well defined and verifiable to ensure that they are easy to understand and apply consistently and that I can confirm the methods and processes to be used for measuring achievements
    - the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
    - the indicators and targets reported on in the annual performance report are the same as what was committed to in the approved initial or revised planning documents
    - the reported performance information is presented in the annual performance report in the prescribed manner
    - there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.
14. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.
15. I did not identify any material findings on the reported performance information for the selected indicators.

OTHER MATTER

16. I draw attention to the matter below.

Achievement of planned targets

17. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- and under achievements.

18. The table that follows provides information on the achievement of planned targets and lists the key indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets are included in the annual performance report on pages 18 to 19.

Programme 2: Doping control and investigations

Targets achieved: 75% ***Budget spent: 100%***		
KEY INDICATOR NOT ACHIEVED	**PLANNED TARGET**	**REPORTED ACHIEVEMENT**
3.2 Implement a national TOP: Urine tests completed	2 000	947
3.3 Implement an ABP Program in line with TDSSA: Blood tests completed	300	290

REPORT ON COMPLIANCE WITH LEGISLATION

19. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting authority is responsible for the public entity's compliance with legislation.
20. I performed procedures to test compliance with selected requirements in key legislation in accordance with the AGSA findings engagement methodology. This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.
21. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the public entity, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.
22. I did not identify any material non-compliance with the selected legislative requirements.

INTERNAL CONTROL DEFICIENCIES

23. I considered internal control relevant to my engagement on the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
24. I did not identify any significant deficiencies in internal control.

PROFESSIONAL ETHICS AND QUALITY CONTROL

25. I am independent of the public entity in accordance with the *International Ethics Standards Board for Accountants' International code of ethics for professional accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my engagements in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
26. In accordance with the International Standard on Quality Management 1, the AGSA maintains a comprehensive system of quality management that includes documented policies and procedures on compliance with ethical requirements and professional standards.

Auditor General

Cape Town
28 July 2025

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

ANNEXURE TO THE AUDITOR'S REPORT

COMPLIANCE WITH LEGISLATION - SELECTED LEGISLATIVE REQUIREMENTS

The selected legislative requirements are as follows:

LEGISLATION	SECTIONS OR REGULATIONS
Public Finance Management Act No.1 of 1999	Section 44(1)(a); 44(1 (b) Section 51 (1)(b)(i); 51 (1)(b)(ii); 51 (1)(e)(iii) Section 53(4) Section 55(1)(a); 55(1)(b); 55(1)(c)(i) Section 56(1) Section 57(b)
Treasury Regulations, 2005	Regulation 16A3.1 Regulation 16A3.2; 16A3.2(a) Regulation 16A6.1 Regulation 16A6.2(a); 16A6.2(b) Regulation 16A6.3(a); 16A6.3(b); 16A6.3(c) Regulation 16A6.4 Regulation 16A6.5 Regulation 16A6.6 Regulation 16A8.3 Regulation 16A8.4 Regulation 16A9.1(b)(ii); 16A9.1(d); 16A9.1(e); 16A9.1(f) Regulation 16A9.2 Regulation 30.1.1. Regulation 30.1.3(a); 30.1.3(b); 30.1.3(d) Regulation 30.2.1 Regulation 31.1.2(c) Regulation 33.1.1; 33.1.3
Public Service Regulations	Regulation 18(1); 18(2)
National Instruction No. 1 of 2021/22	Paragraph 4.1
National Treasury SCM Instruction No. 4A of 2016/17	Paragraph 6
National Treasury SCM Instruction No. 9 of 2017/18	All paragraphs
National Treasury SCM Instruction No. 3 of 2021/22	Paragraph 4.1 2021/22 Paragraph 4.2(b) Paragraph 4.3 Paragraph 4.4; 4.4(a) Paragraph 4.17 Paragraph 7.2 Paragraph 7.6
National Treasury SCM Instruction No. 2 of 2021/22	Paragraph 3.2.1 Paragraph 3.2.4; 3.2.4(a) Paragraph 3.3.1
Practice Note 7 of 2009/1 0	Paragraph 4.1.2
Preferential Procurement Policy Framework Act 5 of 2000	Section 1 Section 2.1(a); 2.1(b) 2.1(f)
Preferential Procurement Regulations, 2022	Regulation 4.1 Regulation 4.2 Regulation 4.3 Regulation 4.4 Regulation 5.1 Regulation 5.2 Regulation 5.3 Regulation 5.4
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)

CONTENTS

ACCOUNTING AUTHORITY REPORT

FOR THE YEAR ENDED 31 MARCH 2025

1. INTRODUCTION

The directors present the audited annual financial statements that form part of the annual report of the entity for the year ended 31 March 2025.

The South African Institute for Drug-Free Sport (SAIDS) was established by an Act of Parliament, the South African Institute for Drug Free Sport Act No. 14 of 1997 (SAIDS Act), and is listed as a national public entity in Schedule 3A of the Public Finance Management Act (No. 1 of 1999)("PFMA"), both acts as amended.

The SAIDS Act was amended by Act 33 of 2024: The South African Institute for Drug-Free Sport Amendment Act 2024 to comply with changes to the World Anti-Doping Code. The amended Act came into effect on 31 July 2024 by order of the President.

The Board of directors is the entity's accounting authority in terms of section 49(2)(a) of the Public Finance Management Act.

2. DIRECTORS OF THE ENTITY

Non-Executive Directors:

The following non-executive directors were appointed by the Minister of Sport, Arts and Culture on 01 December 2022 and were in office for the period ended on 31 March 2025:

Dr. EH Nematswerani (Chairperson)
Dr. HT Mashego (Deputy Chairperson)
Dr. JH Adams
Dr. M Casey
Ms. DE James (resigned on 23 July 2024)
Ms. N Maharaj
Ms. KS Mahlangu
Dr. SI Manjra
Dr. ME Mudau
Dr. PS Zulu

Chief Executive Officer:

Mr. K Galant

Mr. K Galant was the Chief Executive Officer and Board Secretary for the period under review. His business and postal addresses are as follows:

First Floor, Ebden House	P O Box 2553
Belmont Office Park	Clareinch
Belmont Road	7740
Rondebosch	
7700	

3. PRINCIPAL ACTIVITIES

The principal activities of the entity during the year comprise the development and implementation of anti-doping policy and procedures, in accordance with its role as South Africa's designated national anti-doping organisation. This includes implementing a drug-testing programme across all South African sporting codes, providing education and information programmes for all target markets and collaborating internationally on the development and harmonisation of anti-doping standards and procedures.

ACCOUNTING AUTHORITY REPORT

FOR THE YEAR ENDED 31 MARCH 2025 (Contd.)

4. GOING CONCERN

The directors, having made appropriate enquiries, have a reasonable expectation that the entity has adequate resources to continue operations for the foreseeable future. Therefore they continue to adopt the going concern basis of accounting in preparing the annual financial statements. Refer to note 22 of the notes to the financial statements for additional disclosure on going concern.

5. EVENTS SUBSEQUENT TO STATEMENT OF FINANCIAL POSITION DATE

The directors are not aware of any matters or circumstances arising since the end of the financial year, not otherwise dealt with in the annual financial statements, which significantly affect the financial position of the entity or the results of its operations. Refer to note 23 of the notes to financial statements on additional disclosure on events post reporting date.

6. ADDRESSES

The entity's business, registered and postal addresses are as follows:

Business and Registered Address:	Postal Address:
1st Floor, Ebden House	P O Box 2553
Belmont Office Park, Belmont Road	Clareinch
Rondebosch	7740
7700	

7. JURISDICTION AND DOMICILE

The entity resides and is managed in the Republic of South Africa.

8. EXECUTIVE AUTHORITY

The executive authority for the entity is the Minister of Sport, Arts and Culture.

9. APPROVAL

The annual financial statements, set out on pages 86 to 112, are approved and signed by the Chief Executive Officer in his capacity as the Accounting Officer and current Accounting Authority.

MR. K GALANT
Chief Executive Officer
28 July 2025

	Notes	2025 R'000	2024 R'000
REVENUE		**34 181**	38 804
Non-exchange revenue	2.1	**29 850**	31 393
Exchange revenue	2.2	**3 345**	6 354
Interest received	2.3	**985**	1 057
EXPENSES		**34 340**	38 116
Administration expenditure		**16 658**	15 287
Education programme		**1 154**	1 530
Doping control		**14 994**	17 625
Results management		**467**	2 521
Corporate services		**726**	736
International liaison		**341**	413
Deficit/Surplus for the year	14	**(159)**	688

	Notes	2025 R'000	2024 R'000
ASSETS			
Non-current assets		**2 677**	1 735
Property, plant and equipment	3	**2 188**	1 567
Intangible assets	4	**94**	168
Financial assets	5	**395**	-
Current assets		**5 082**	5 253
Inventories	5	**179**	375
Trade and other receivables from exchange transactions	6	**1 669**	1 324
Receivables from non-exchange transactions	7	**-**	1 500
Cash and cash equivalents	8	**3 234**	2 054
Total assets		**7 759**	6 988
NET ASSETS AND LIABILITIES			
Net assets		**4 976**	5 135
Accumulated surplus		**4 976**	5 135
Non-Current Liabilities		**532**	5
Finance lease liabilities	9	**-**	5
Operating lease liabilities	17	**532**	5
Current Liabilities		**2 251**	1 848
Finance lease liabilities	9	**5**	60
Operating lease liabilities	17	**15**	-
Credit card facilities	8	**157**	9
Payables from exchange transactions	10	**2 064**	1 769
Payables from non-exchange transactions	10	**10**	10
Total net assets and liabilities		**7 759**	6 988

	ACCUMULATED SURPLUS R'000	TOTAL R'000
Balance as at 31 March 2023	4 447	4 447
(Deficit)/surplus for the year	688	688
Balance at 31 March 2024	5 135	5 135
(Deficit)/Surplus for the year	**(159)**	**(159)**
Balance at 31 March 2025	**4 976**	**4 976**

	Notes	2025 R'000	2024 R'000
CASH FLOW FROM OPERATING ACTIVITIES			
Cash received from customers, grants and other revenues		**34 656**	36 012
Cash paid to employees, suppliers and other creditors		**(33 324)**	(40 102)
Cash generated from/(utilised by) operations	16.1	**1 332**	(4 090)
Finance costs		**(4)**	(10)
		1 328	(4 100)
CASH FLOW USED IN INVESTING ACTIVITIES			
Additions to property, plant and equipment	3	**(1 222)**	(34)
Proceeds from disposal of property, plant and equipment		**6**	11
Interest received		**980**	1074
Net cash outflow from investing activities		**(236)**	1 051
CASH FLOW FROM FINANCING ACTIVITIES			
Increase / (decrease) in financial lease liabilities		**(60)**	57
Cash inflow/(outflow) from financing activities		**(60)**	57
Net (decrease) in cash and cash equivalents		**1 032**	(2 992)
Cash and cash equivalents at the beginning of the year	16.2	**2 045**	5 037
Cash and cash equivalents at the end of the year	16.2	**3 077**	2 045

	Notes	Original Budget	Adjustments	Final Budget	Actual	Difference Actual vs Approved Budget
		2025 R'000	2025 R'000	2025 R'000	2025 R'000	R'000
REVENUE		**32 367**	**1 108**	**33 475**	**34 181**	**(706)**
Non-exchange revenue		29 775	-	29 775	29 850	(75)
Interest received		502	398	900	985	(85)
Exchange revenue		2 090	710	2 800	3 345	(545)
Retained surplus (approved)		-	2 650	2 650		2 650
Total		**32 367**	**3 758**	**36 125**	**34 181**	**1 944**
EXPENSES		**32 367**	**3 758**	**36 125**	**34 340**	**1 785**
Administration expenditure		16 866	320	17 186	16 658	528
Education programme		1 565	35	1 600	1 154	446
Doping control		11 317	2 803	14 120	14 994	(874)
Results management		1 445	500	1 945	467	1 478
Corporate services		651	100	751	726	25
International liaison		523	-	523	341	182
Total		**32 367**	**3 758**	**36 125**	**34 340**	**1 785**
(Deficit)/surplus for the year		**-**	**-**	**-**	**(159)**	**159**
Utilisation of retained surplus		-	-	-	2 650	(2 650)
Budget (deficit)/surplus		**-**	**-**	**-**	**2 491**	**(2 491)**

Refer to note 21 for the explanations of differences in approved budget versus actual expenditure.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

South African Institute for
Drug-Free Sport

ACCOUNTING POLICIES

The following are the policies of the entity which are, in all material respects, consistent with those applied in the previous year, except as otherwise indicated:

1. BASIS OF PREPARATION

The annual financial statements have been prepared in accordance, and are in compliance, with the effective Standards of Generally Recognised Accounting Practice (GRAP), including any interpretations, guidelines and directives issued by the Accounting Standards Board (ASB). The annual financial statements have been prepared on the accrual basis of accounting and are in accordance with the historical cost convention, except where indicated otherwise.

The financial statements are presented in South African Rands as this is the currency in which the majority of the entity's transactions are denominated.

The figures as disclosed in the financial statements are rounded to the nearest thousand South African Rands (R'000).

Going concern assumption

The annual financial statements have been prepared on the going concern basis.

1.1. REVENUE

Revenue is measured at the fair value of the consideration received or receivable.

1.1.1 REVENUE FROM NON-EXCHANGE TRANSACTIONS

Revenue arising from non-exchange transactions is recognised in accordance with the requirements of the Standards of GRAP on revenue from non-exchange transactions. Revenue from non-exchange transactions refers to transactions where the entity received revenue from another entity without directly giving approximately equal value in exchange. Revenue from non-exchange transactions is generally recognised to the extent that the related receipt or receivable qualifies for recognition as an asset and there is no liability to repay the amount. Where a transfer is subject to conditions that, if unfulfilled, require the return of the transferred resources, the entity recognises a liability until the condition is fulfilled. National Lotteries Commission (NLC) funding was received for specific projects as per the funding application submitted by SAIDS and agreement signed between SAIDS and the NLC. Revenue is recognised to the extent the funding has been utilised for the respective projects.

Revenue from non-exchange transactions is measured at the amount of the increase in net assets recognised by the entity.

Recognition of assets from non-exchange transactions

An inflow of resources from a non-exchange transaction that meets the definition of an asset shall be recognised as an asset when, and only when:

i) it is probable that the future economic benefits or service potential associated with the asset will flow to the entity; and

ii) the fair value of the asset can be measured reliably.

1.1.2 REVENUE FROM EXCHANGE TRANSACTIONS

Revenue arising from exchange transactions refers to transactions where the entity gives assets or services, or has liabilities extinguished, and directly receives approximately equal value (primarily in the form of cash, goods, services, or use of assets) from another entity in exchange.

Revenue arising from exchange transactions is recognised when the outcome of the transaction can be estimated reliably when all the following conditions are satisfied:

ACCOUNTING POLICIES (Continued)

i) the amount of revenue can be measured reliably

ii) it is probable that the economic benefits or service potential associated with the transaction will flow to the entity

iii) the stage of completion of the transaction at the reporting date can be measured reliably

iv) the costs incurred for the transaction can be measured reliably.

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue shall be recognised only to the extent of the expenses recognised that are recoverable.

1.1.3 INTEREST RECEIVED

Interest received is recognised using the effective interest rate method.

1.2 IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE

Irregular expenditure means expenditure other than authorised expenditure, incurred in contravention of or not in accordance with a requirement of any applicable legislation.

Fruitless and wasteful expenditure means expenditure which was made in vain and could have been avoided had reasonable care been exercised.

All irregular, fruitless and wasteful expenditure is charged against income in the period in which it is incurred.

Irregular, fruitless and wasteful expenditure previously charged against income and subsequently recovered shall be recognised against income in the period in which it is recovered.

1.3 FOREIGN CURRENCIES

Transactions in currencies other than the entity's reporting currency (South African Rands) are initially recorded at the rates of exchange ruling on the dates of the transactions. Exchange differences arising from the settlement of such transactions are recognised in the statement of financial performance.

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling on the statement of financoal position date. Unrealised differences on monetary assets and liabilities are recognised in the statement of financial performance in the period in which they occurred.

1.4 PROPERTY, PLANT AND EQUIPMENT

The cost of an item of property, plant and equipment shall be recognised as an asset if, and only if:

i) it is probable that the future economic benefits or service potential associated with the item will flow to the entity, and

ii) the cost or fair value of the item can be measured reliably.

Property, plant and equipment is measured at cost less accumulated depreciation and accumulated impairment losses.

The useful lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In reassessing asset lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values. Consideration is also given to the extent of current profits and losses on the disposal of similar assets.

Improvements to leased property are capitalised and classified as property, plant and equipment. The improvements are stated at cost. The useful life of leasehold improvements is the period over which the improvements are expected to be available for use by the entity.

ACCOUNTING POLICIES (Continued)

1.4 PROPERTY, PLANT AND EQUIPMENT (contd.)

Depreciation is calculated on a straight-line basis over the useful life of the asset.

The useful lives are:

Item	Estimated useful life
Computer Equipment	3 years
Furniture and Fittings	3 - 6 years
Motor Vehicles	4 - 6 years
Office Equipment	1.5 - 6 years
Leasehold Improvements	5 years

The residual values, useful lives and depreciation method of property, plant and equipment are reviewed on an annual basis. Profits and losses on disposal of property, plant and equipment are credited and charged to the statement of financial performance. The assets are reviewed for impairment on an annual basis. When events or changes in circumstances indicate that the carrying value may not be recoverable, the assets are written down to their recoverable amount and any adjustments shall be recognised immediately in surplus or deficit; unless the asset is carried at a revalued amount, in which case the decrease shall be debited directly in net assets to the extent any credit balance exists in the revaluation surplus in respect of that asset. Property, plant and equipment is derecognised on disposal or when no future economic benefits or service potential are expected from its use or disposal. The gain or loss arising from the derecognition is included in surplus or deficit when the item is derecognised. Gains and losses on disposals are determined by comparing proceeds with carrying amounts and are recognised in profit or loss in the period.

The determination of the useful economic life and residual value of property, plant and equipment and intangible assets is subject to management estimation. The entity regularly reviews all of its depreciation and amortisation rates and residual values to take account of any changes in circumstances, and any changes that could affect prospective depreciation and amortisation charges and asset carrying values.

There entity does not have any property, plant and equipment pledged as security.

1.5 INTANGIBLE ASSETS

An intangible asset is recognised when:

i) it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the entity; and

ii) the cost or fair value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. Subsequent to initial recognition, intangible assets are carried at cost less accumulated amortisation and accumulated impairment losses. The cost (or depreciable amount) of intangible assets with finite useful lives is amortised over the estimated useful lives.

The residual value of an intangible asset with a finite useful life shall be assumed to be zero unless:

a) there is a commitment by a third party to acquire the asset at the end of its useful life; or

b) there is an active market for the asset; and

i) residual value can be determined by reference to that market; and

ii) it is probable that such a market will exist at the end of the asset's useful life.

ACCOUNTING POLICIES (Continued)

1.5 INTANGIBLE ASSETS (contd.)

An annual assessment, at the reporting date, is calculated on intangible assets to determine if the assets are impaired.

Amortisation is charged so as to write off the cost of intangible assets with finite useful lives over their estimated useful lives using the straight-line method. Amortisation

Item	Estimated useful life
Computer Software	
- iBase software	1 - 5 years
- Remuneration system	1 - 5 years
- Other	1 - 3 years
Website	1 - 3 years

The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at each reporting date and any changes are recognised as a change in accounting estimate in the statement of financial performance.

An intangible asset is derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset. The gain or loss arising on the disposal or retirement of an intangible asset is determined as the difference between the sales proceeds and the carrying amount and is included in surplus or deficit when the item is derecognised.

The intangible assets of the entity are acquired and are not internally generated.

1.6 SIGNIFICANT JUDGEMENTS AND ESTIMATES

In determining and applying accounting policies, judgement is often required where the choice of specific policy, assumption or accounting estimate to be followed could materially affect the reported results or net position of the entity, should it later be determined that a different choice be more appropriate.

Management considers the following to be areas of significant judgement and estimation for the entity due to their greater complexity:

Property, plant and equipment and intangible assets

The determination of the useful economic life and residual value of property, plant and equipment and intangible assets is subject to management estimation. The entity regularly reviews all of its depreciation and amortisation rates and residual values to take account of any changes in circumstances, and any changes that could affect prospective depreciation and amortisation charges and asset carrying values.

Trade and other receivables

The determination of the provision for doubtful debts is subject to management estimation. Management examines each debtor on a line-by-line basis and determines the likelihood of recovery based on factors such as historical experience and payment history of the debtor. Management also considers the ability of the debtor to settle their

The entity does not have any other judgements apart from those involving estimations as detailed above.

1.7 INVENTORIES

Inventory consists of sample collection equipment (also known as doping control test kits). Inventories are initially measured at cost.

Inventories are recognised as an asset if;

i) it is probable that future economic benefits or service potential associated with the item will

ACCOUNTING POLICIES (Continued)

1.7 INVENTORIES (contd.)

flow to the entity; and

ii) the cost of the inventories can be measured reliably.

Subsequently, inventories are measured at the lower of cost and current replacement cost. Cost is determined on a first-in-first-out basis.

The amount of any write-down of inventories to net replacement cost shall be recognised as an expense in the period the write-down or loss occurs.

The amount of any reversal of any write-downs of inventories, arising from an increase in net realisable value, shall be recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

1.8 FINANCIAL INSTRUMENTS

Financial assets and financial liabilities are initially recorded at fair value plus any directly attributable transaction costs. For those financial instruments that are not subsequently held at fair value, the entity assesses whether there is any objective evidence of impairment at each balance sheet date.

Cash and cash equivalents are initially recognised at fair value.

Financial liabilities are recognised when there is an obligation to transfer benefits and that obligation is a contractual liability to deliver cash or another financial asset or to exchange financial instruments with another entity on potentially unfavourable terms. Financial liabilities are derecognised when they are extinguished, that is discharged, cancelled or expired.

If a legally enforceable right exists to set off recognised amounts of financial assets and liabilities, which are in determinable monetary amounts, and there is the intention to settle net, the relevant financial assets and liabilities are offset.

Interest costs are charged to the statement of financial performance in the year in which they accrue. Premiums or discounts arising from the difference between the net proceeds of financial instruments purchased or issued and the amounts receivable or repayable at maturity are included in the effective interest calculation and taken to net finance costs over the life of the instrument.

There is one category of financial assets and financial liabilities as follows:
Financial assets and financial liabilities held at amortised cost:

a. Trade receivables

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost less provision for impairment.

A provision for impairment of trade receivables (Allowance for doubtful debts) is recognised when there is objective evidence that the entity will not be able to collect all amounts due according to the terms of the receivables. The amount of the provision is the difference between the asset's carrying value and the present value of the estimated future cash flows discounted at the original effective interest rate. This allowance is recognised in the statement of financial position and the related bad debt expense is recognised in the statement of financial performance. All debtors are scrutinised and are assessed for recoverability.

b. Cash and cash equivalents

In the statement of financial position, cash and cash equivalents includes cash on hand, bank deposits repayable on demand and other short-term liquid investments with maturities of three months or less. In the cash flow statement, cash and cash equivalents also includes bank overdrafts which are shown within borrowings in current liabilities on the statement of financial position.

ACCOUNTING POLICIES (Continued)

1.8 FINANCIAL INSTRUMENTS (contd.)

c. Trade payables

Trade payables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest rate method. Trade payables are analysed between current and non-current liabilities on the face of the statement of financial position, depending on when the obligation is due to be settled.

d. Borrowings

Borrowings are recognised initially at fair value, net of transaction costs and are subsequently stated at amortised cost and include accrued interest and prepaid interest. Borrowings are classified as current liabilities unless the entity has an unconditional right to defer settlement of the liability for at least 12 months from the statement of financial position date.

Bank overdrafts are shown within borrowings in current liabilities and are included within cash and cash equivalents on the face of the cash flow statement as they form an integral part of the entity's cash management.

1.9 PROVISIONS

Provisions are recognised when the entity has a present legal or constructive obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate of the obligation can be made.

Provisions are measured at the present value at the reporting date at the best estimate of the expenditure required to settle the obligation.

1.10 LEASES

Leases where the entity assumes substantially all the risks and rewards of ownership of assets, are classified as finance leases. All other leases are classified as operating leases.

The entity is a lessee for the policies documented below.

Finance Leases

At the commencement of the lease term, assets and liabilities are recognised at the lower of the present value of future minimum lease payments and fair value of the leased item.

Assets subject to finance lease agreements are capitalised at their cash cost equivalent and the corresponding liabilities are raised. These assets are depreciated at appropriate rates on a straight-line basis over the estimated useful lives of the assets. Minimum lease payments are apportioned between the lease finance cost and the reduction of the outstanding liability using the effective interest rate method. Lease finance costs are expensed when accrued.

Operating Leases

Lease payments under operating leases are recognised in profit and loss on a straight-line basis over the expected lease term.

All lease incentives for the agreement of a new or renewed operating lease shall be recognised as a integral part of the net consideration agreed for the use of the leased asset, irrespective of the incentive's nature or form or the timing of payments.

The entity shall recognise the aggregate benefit of incentives as a reduction of the rental expense over the lease term, on a straight-line basis unless another systematic basis is representative of the time pattern over which the benefit of the leased asset is diminished.

1.11 BUDGET INFORMATION

The budget is presented on the accrual basis and is presented by function.

ACCOUNTING POLICIES (Continued)

1.12 EMPLOYEE BENEFITS

Salaries, leave, bonuses and statutory contributions for current employees are recognised in the statement of financial performance as the employees' services are rendered. Contributions to defined contribution plans are recognised as employee benefit expenses when they are due and are included in salaries in statement of financial performance.

1.13 RELATED PARTIES

Related party relationships are deemed to exist where one party has the ability to:

i) control the other party; or

ii) exercise significant influence over the other party in making financial and operating decisions.

1.14 STATUTORY RECEIVABLES

Statutory receivables are receivables that:

- arise from legislation, supporting regulations, or similar means; and
- require settlement by another entity in cash or another financial asset.

The transaction amount for a statutory receivable means the amount specified in, or calculated, levied or charged in accordance with, legislation, supporting regulations, or similar means.

An entity shall recognise statutory receivables as follows:

i) if the transaction is an exchange transaction, using GRAP 9;

ii) if the transaction is a non-exchange transaction, using GRAP 23: or

iii) if the transaction is not within the scope of the standards of GRAP listed in (i) and (ii) or another GRAP Standard, the receivable is recognised when the definition of an asset is met, and when it is probable that the future economic benefits or service potential to the entity and the transaction can be measured reliably

Statutory receivables are initially measured at their transaction amount and are subsequentially measured using the cost method. Under the cost method, the initial measurement of the receivable is changed subsequent to initial recognition to reflect any:

- interest or other charges that may have accrued on the receivable
- impairment losses; and
- amounts derecognised

1.15 NEW STANDARDS AND INTERPRETATIONS

Standards and interpretations approved, but not yet effective

The entity has not applied the following standards and interpretations, which have been approved and are mandatory for the entity's accounting periods beginning on or after 1 April 2025 or later periods:

Standard/Interpretation:	**Effective date: Periods beginning on or after**	**Expected impact:**
- GRAP 104 Financial Instruments	01 April 2025	Material impact on the classification of financial instruments and related disclosures

Refer to note 26 for additional disclosure on GRAP standards approved but not yet effective.

2. REVENUE	Notes	**2025 R'000**	2024 R'000
2.1 Non-exchange revenue			
Grant - Department of Sport, Arts and Culture		**29 775**	31 281
Grant - National Lotteries Commission		**-**	107
Grant - HWSETA		**70**	-
Fine income received - Financial consequence		**5**	5
		29 850	31 393
2.2 Exchange revenue			
Bad debts recovered		**-**	71
Doping control sales		**3 310**	5 971
Insurance claims*		**13**	-
Profit on sale of office equipment		**6**	105
Sundry income		**16**	207
		3 345	6 354

* insurance claims relate to claims paid out by the entity's insurers on the loss and/or damage to property, plant and equipment

2.3 Interest received			
Interest earned on bank balances		**985**	1 057

3. PROPERTY, PLANT AND EQUIPMENT

2025	R'000 Computer equipment	R'000 Furniture & fittings	R'000 Leasehold improvements	R'000 Motor Vehicles	R'000 Office equipment	R'000 TOTAL
Carrying value at the beginning of the year	**176**	**25**	**-**	**1 163**	**204**	**1 568**
Cost	**898**	**396**	**16**	**1 543**	**1 217**	**4 069**
Accumulated depreciation	**(722)**	**(371)**	**(16)**	**(380)**	**(1 013)**	**(2 502)**
Additions	**125**	**37**	**999**	**-**	**61**	**1 222**
Depreciation	**(135)**	**(12)**	**(132)**	**(194)**	**(126)**	**(599)**
Impairment	**-**	**-**	**-**	**-**	**-**	**-**
Disposals	**(0)**	**-**	**-**	**-**	**(0)**	**(1)**
Cost	**27**	**22**	**16**	**-**	**31**	**96**
Accumulated depreciation	**(26)**	**(22)**	**(16)**	**-**	**(31)**	**(96)**
Carrying value at the end of the year	**164**	**50**	**867**	**969**	**139**	**2 188**
Cost	**995**	**411**	**999**	**1 543**	**1 247**	**5 194**
Accumulated depreciation	**(831)**	**(361)**	**(132)**	**(574)**	**(1 108)**	**(3 006)**
Fully depreciated assets still in use	**-**	**-**	**-**	**-**	**-**	**-**
Cost	**-**	**162**	**-**	**-**	**-**	**162**
Accumulated depreciation	**-**	**(162)**	**-**	**-**	**-**	**(162)**
2024						
Carrying value at the beginning of the year	429	41	-	1 344	212	2 026
Cost	921	413	42	1 529	1 155	4 061
Accumulated depreciation	(492)	(372)	(42)	(186)	(944)	(2 035)
Additions	1	-	-	14	134	149
Depreciation	(249)	(17)	-	(194)	(136)	(597)
Impairment	-	-	-	-	-	-
Disposals	(4)	-	-	-	(6)	(10)
Cost	25	17	26	-	73	140
Accumulated depreciation	(21)	(17)	(26)	-	(67)	(130)
Carrying value at the end of the year	175	25	-	1 163	204	1 567
Cost	898	396	16	1 543	1 217	4 069
Accumulated depreciation	(722)	(371)	(16)	(380)	(1 013)	(2 502)
Fully depreciated assets still in use	-	-	-	-	-	-
Cost	-	184	16	-	-	200
Accumulated depreciation	-	(184)	(16)	-	-	(200)

PROPERTY, PLANT AND EQUIPMENT (contd.)

Repairs and maintenance relating to property, plant and equipment	Notes	**2025 R'000**	2024 R'000
Motor Vehicles		**25**	36
Office Equipment		**2**	1
Furniture and Fittings		**13**	-
		41	37

4. INTANGIBLE ASSETS

2025	R'000 Computer software	R'000 Website development	R'000 TOTAL
Carrying value at the beginning of the year	**168**	**-**	**168**
Cost	**444**	**79**	**523**
Accumulated amortisation	**(276)**	**(79)**	**(355)**
Additions	**-**	**-**	**-**
Amortisation	**(74)**	**-**	**(74)**
Impairment	**-**	**-**	**-**
Disposals	**-**	**-**	**-**
Cost	**-**	**-**	**-**
Accumulated amortisation	**-**	**-**	**-**
Carrying value at the end of the year	**94**	**-**	**94**
Cost	**444**	**79**	**523**
Accumulated amortisation	**(349)**	**(79)**	**(428)**
Fully amortised assets still in use	**-**	**-**	**-**
Cost	**-**	**79**	**79**
Accumulated amortisation	**-**	**(79)**	**(79)**
2024			
Carrying value at the beginning of the year	243	2	245
Cost	452	79	531
Accumulated amortisation	(209)	(77)	(286)
Additions	-	-	-
Amortisation	(75)	(2)	(77)
Impairment	-	-	-
Disposals	-	-	-
- Cost	8		8
- Accumulated amortisation	(8)		(8)
Carrying value at the end of the year	168	-	168
Cost	444	79	523
Accumulated amortisation	(276)	(79)	(355)

5. FINANCIAL ASSETS

	2025 R'000	2024 R'000
Rental deposit	**395**	-

6. INVENTORIES

	2025	2024
Doping control test kits	**179**	375

The cost of inventories recognised as an expense during the year amounts to R 961 941 (2024: R 1 427 597)

7. RECEIVABLES

Receivables from exchange transactions

	2025	2024
Receivables	**567**	694
Prepayments	**444**	389
Sundry debtors	**658**	241
	1 669	1 324

The recoverability of each debtor is assessed and where doubtful, an allowance is raised.

Receivables analysis:		
0 – 30 days	**324**	152
30 – 60 days	**5**	63
60 – 90 days	**26**	201
90 – 120 days	**146**	79
Over 120 days	**225**	298
Allowance for doubtful debts	**(159)**	(99)
	567	694

Receivables from non-exchange transactions

	2025	2024
Treasury grants receivable	**-**	1 500
	-	1 500

Allowance for doubtful debts

Management scrutinises all debtors and assesses them for recoverability. An allowance for doubtful debts is raised on debtors in the following instances:
- there has been no movement in the account during the year;
- there has been no response to monthly statements and/or letters of demand;
- there is no payment plan agreed upon between the debtor and SAIDS

	2025	2024
Carrying amount at beginning of year	**99**	371
Prior year write offs (irrecoverable amounts)	**(99)**	(300)
Allowance raised in the current year (bad debts expense)	**159**	99
Prior year allowance reversed (bad debts recovered)	**-**	(71)
Carrying amount at end of year	**159**	99

8. CASH AND CASH EQUIVALENTS

	2025 R'000	2024 R'000
Bank and cash balances	**3 234**	2 054
Credit card balances	**(157)**	(9)

9. FINANCE LEASE LIABILITIES

	2025	2024
Non-current		
Finance lease liabilities	**-**	5
Current		
Finance lease liabilities	**5**	60
Total finance lease liabilities	**5**	65
Gross finance lease liabilities – minimum lease payments:		
No later than 1 year	**5**	64
Later than 1 year but no later than 5 years	**-**	5
Later than 5 years	**-**	-
	5	70
Future finance charges on finance leases	**(0)**	(5)
Present value of finance lease liabilities	**5**	65
The present value of finance lease liabilities is as follows:		
No later than 1 year	**5**	60
Later than 1 year but no later than 5 years	**-**	5
Later than 5 years	**-**	-
	5	65

These finance lease agreements relate to cellphone contracts which are capitalised and disclosed under the Office equipment category of assets.

10. PAYABLES

Payables from exchange transactions

	2025	2024
Payables	**1 174**	1 154
Accruals	**890**	615
- Accrual for leave pay	**448**	469
- Accrual for salary bonus	**15**	14
- Other accruals	**427**	133
	2 064	1 769

Payables from non-exchange transactions

	2025	2024
VAT payable	**10**	10
	10	10

11. FINANCIAL LIABILITIES

	2025 R'000	2024 R'000
Unspent conditional grants		
Balance unspent at the beginning of the year	-	107
Current year receipts	-	-
Conditions met and transferred to revenue	-	(107)
Conditions still to be met at the end of the year	-	-

12. DIRECTORS AND AUDIT COMMITTEE REMUNERATION

The following amounts were paid or credited to the directors and senior management during the year.

Executive and senior management	Salary	Bonus	Allowances Benefits, Reimbursements, Subsistence	Employer contributions	Total	
	R'000	R'000	R'000	R'000		
Mr. K Galant (CEO)	1 611	128	67	10	1 816	1 580
Mr. F Galant (GM)	1 012	42	26	122	1 202	1 123
Mr. O Ngwane (CFO)	895	75	132	14	1 115	954
Ms. W Begg-Jassiem (LM)	840	70	128	(21)	1 017	802
					5 150	4 459

CEO - Chief Executive Officer, GM - General Manager, CFO - Chief Financial Officer, LM - Legal Manager

Non Executive Directors	Number of meetings attended		Honoraria	Subsistence & Reimbursements	Total	
	Board	Other	R'000	R'000		
Dr. HE Nematswerani (Chairperson)	5	7	32	-	32	35
Dr. JH Adams	5	1	24	-	24	21
*Dr. M Casey	5	6	38	-	38	26
Ms. DE James (resigned on 31 July 2024)	-	-	-	-	-	22
Ms. Nalini Maharaj	5	2	27	-	27	22
Ms. KS Mahlangu	5	2	27	-	27	18
Dr.SI Manjra	5	1	20	-	20	21
Dr. HT Mashego (Deputy Chairperson)	5	3	32	0	32	19
Dr. ME Mudau	4	2	23	-	23	21
Dr. PS Zulu	5	1	24	-	24	19
Total non-executive directors remuneration					247	226
Total directors and senior management remuneration					5 397	4 685

* This member serves as a board representative on the entity's Audit and Risk Committee (ARC). ARC meetings attended are included in this note as "Other meetings".

Audit and Risk Committee

The following amounts were paid to the audit committee members during the year.

	Audit Committee Meetings	Other meetings	Honoraria R'000	Reimbursements R'000	Total	
Adv. D Mitchell (Chairperson)	5	5	33	-	33	24
Mr. M Burton	5	-	19	-	19	11
Dr. M Casey (board representative)*	5	-	-	-	-	-
Mr. J George	4	-	15	-	15	11
Ms. T Finnan (new member effective 01 January 2025)	2	-	8	-	8	11
					75	58

* Dr Casey's honoraria for attendance at Audit and Risk Committee meetings has been included above in the note for non-executive directors

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

13. EMPLOYEE BENEFITS

Defined Contribution Plan

Included in payroll costs are allowances the entity provides to its employees to contribute towards defined contribution retirement plans in respect of services in a particular period. Allowances paid by the entity are charged to the statement of financial performance as they are incurred. These costs are included as part of salaries.

The total allowances paid by the entity for the year amounted to R 824 744 (2024: R 796 217).

The funds cover the eligible employees, other than those employees who opt to be or are required by legislation to be members of various Industry Funds.

Medical Aid

The entity provides an allowance to its employees to contribute towards their Medical Aid fees. These allowances are charged to the statement of financial performance as they are incurred. These allowances are included as part of salaries.

The total allowances paid by the entity for the year amounted to R 196 716 (2024: R 206 856).

14. DEFICIT/SURPLUS FROM OPERATIONS

Below is an excerpt of the key line items that contributed to the deficit/surplus from operations:

	2025 R'000	2024 R'000
Revenue		
Doping control sales	3 310	5 971
Government grants	29 775	31 281
Interest received	985	1 057
National Lotteries Commission grant	-	107
Sundry income	86	212
Expenditure		
Auditor's remuneration	855	752
Amortisation of intangible assets	74	77
Computer expenses	655	653
Courier costs	1 890	1 745
Depreciation of property, plant and equipment	599	596
Commissions - Doping Control Review and Therapeutic Use Exemption	253	215
Doping control purchases	962	1 428
Educator remuneration	441	475
Internal audit fees	261	190
Insurance	724	702
Investigations and Intelligence	302	303
Laboratory analysis (including international testing services)	8 095	8 470
Legal fees	305	1 878
Loss on foreign exchange	100	16
Non-executive directors' remuneration	256	222
Office rental	1 529	1 663
Postage and telephone	529	461
Printing and stationery	203	224
Quality assurance	231	279
Salaries and employee benefits	10 177	9 268
Seminars and workshops	181	377
SCP remuneration and reimbursement (including travel and accommodation)	2 904	4 848
Travel, accommodation and subsistence	829	977
Tribunal member remuneration	134	405
VAT on imported services	2	156
Website costs	133	241

15. FINANCIAL RISK MANAGEMENT

Financial Risk Factors

The entity's activities expose it to a variety of financial risks: market risk including foreign exchange risk, cash flow, interest rate risk and liquidity risk. The overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potentially adverse effects on the entity's financial performance.

Foreign Exchange Risk

The entity carries out a significant portion of its sales in foreign currencies. Foreign exchange risk arises when recognised assets and liabilities are denominated in a currency that is not the entity's functional currency. The overall risk is not deemed to be material to the entity. The sensitivity analysis in the table below shows the pre-tax increase/(decrease) in surplus/(deficit) that would result from the noted percentages in listed exchange rates, all other factors remaining constant.

Foreign Currency Sensitivity

The following table details the entities sensitivity to a change in the South African Rand against the respective foreign currencies. As the risks are symmetrical in nature, a strengthening or weakening of the South African Rand would result in an equal but opposite amount to that detailed in the sensitivity analysis below:

	2025	2024	2025 R'000	2024 R'000
CHF: -1.05% (2024: 7.82%)	**20,74**	20,96	**-**	(1)
EUR: -2.75% (2024: 6.76%)	**19,83**	20,39	**0**	(4)
GBP: -0.75% (2024:8.90%)	**23,67**	23,85	**-**	(10)
USD: -3.02% (2024: 6.30%)	**18,33**	18,90	**(5)**	31

Foreign Currency Risk

	2025	2024
Financial Assets		
USD	**556**	514
Financial Liabilities		
CHF	**-**	6
EUR	**16**	54
GBP	**-**	108
USD	**397**	25

Interest Rate Risk

The entity is not exposed to any interest rate risk on its financial liabilities. Short-term cash surpluses are deposited with a commercial bank of a high quality credit standing. These deposits attract interest at rates linked directly to the prime overdraft rate. The entity is also exposed to future cash flow fluctuation risk due to changes in variable market interest rates.

Interest Rate Sensitivity

The following table details the entities sensitivity to an increase in the interest rate payable on deposits held by financial institutions. As the risks are symmetrical in nature, a decrease in the interest rate would result in an equal but opposite amount. The cash flow risk associated with net cash is such that an increase/(decrease) of 100 basis points in interest rates at the reporting date would have impacted surplus/(deficit) for the year by:

Cash	**32**	21

Credit Risk

The entity only deposits cash surpluses into Treasury approved banking institutions. The entity has no significant concentration of credit risk and it has suitable policies in place to ensure that sales are made to customers with an appropriate credit history.

15. FINANCIAL RISK MANAGEMENT (Contd.)

Trade account receivables comprise a widespread customer base. Ongoing evaluations of the ability of customers to settle their debt are performed.

Accounts receivable	**726**	793

Liquidity Risk

Liquidity risk is the risk that the entity will not be able to meet its financial obligations as they fall due. Operational, capital and regulatory requirements are considered in the management of liquidity risk, in conjunction with short-term and long-term forecast information.

The entity has minimised its liquidity risk by monitoring forecast cash flows and ensuring that it has adequate resources to meet its financial obligations.

The table below analyses the entities financial liabilities into relevant maturity groupings based on the remaining period at the statement of financial position date to the contracted settlement date.

The amounts disclosed in the table below are the contractual undiscounted cash flows and are payable within a period of 12 months:

	2025 R'000	2024 R'000
Finance lease liabilities	**5**	64
Credit card facilities	**157**	9
Payables from exchange transactions	**2 064**	1 769
Payables from non-exchange transactions	**10**	10
The amounts disclosed in the table below are the contractual undiscounted cash flows and are payable in a period exceeding 12 months:		
Finance lease liabilities	**-**	5

16. CASH FLOW NOTES

16 .1 Reconciliation of net (deficit)/surplus to cash generated from operations

	2025 R'000	2024 R'000
Net surplus for the year	**(159)**	688
Adjusted for:		
Amortisation of intangible assets	**74**	77
Bad debts	**159**	99
Depreciation of property, plant and equipment	**599**	596
Finance costs	**4**	10
(Gain)/loss on foreign exchange	**100**	16
Impairment of non-current assets	**-**	-
Interest received	**(985)**	(1 057)
(Profit)/loss on transfers/disposals of assets	**(6)**	(95)
Sundry income	**-**	(48)
Treasury grant income receivable	**-**	(1 500)
Operating surplus before working capital changes	**(213)**	(1 214)
Working capital changes	**1 545**	(2 877)
Decrease/(Increase) in accounts receivable	**507**	(258)
Increase/(Decrease) in accounts payable	**842**	(4 000)
Decrease/(increase) in inventories	**196**	1 381
Cash generated from/(utilised by) operations	**1 332**	(4 090)

16. CASH FLOW NOTES (Contd.)

	2025 R'000	2024 R'000
16.2 Cash and cash equivalents		
At the beginning of the year		
Bank and cash balances	**2 045**	5 037
At the end of the year		
Bank and cash balances	**3 234**	2 054
Credit card facilities	**(157)**	(9)
	3 077	2 045

17. OPERATING LEASES

Operating leases relate to the rental of office premises and the leasing of printers.

The total future minimum lease payments under these leases are as follows:

	2025 R'000	2024 R'000
Due within one year	**1 555**	1 572
Due between one to five years	**5 702**	6 787
Due later than 5 years	**-**	471
	7 257	8 829

Operating lease liabilities arising from lease incentives and straightlining of operating leases:

	2025 R'000	2024 R'000
Non-current		
Operating lease liabilities	**532**	-
Current		
Operating lease liabilities	**15**	-
Total operating lease liabilities	**547**	-

For the period 01 April 2024 to 30 June 2024, the entity leased offices from the Sports Science Institute of South Africa. The lease payment was R 144 479.10 per month with an annual escalation rate of 9% effective on 01 June 2024. The lease was not be renewed at the end of the lease term.

As from 01 July 2024, the entity leases offices in Belmont Office Park for a minimum period of 5 years ending on 30 June 2029. The current monthly lease payments for this lease are R 115 287.12 with an annual escalation rate of 8% effective on 01 July every year. No contingent rent is payable. The lease agreement is renewable at the end of the lease term. The entity received lease incentives from the lessor in two forms; three (3) months beneficial occupation from 01 April 2024 as well as a tenant installation allowance amounting to R 496 426.25.

The monthly cost for the leasing of printers is R 7 351.78 for a period of 60 months with 0% annual escalation.

18. FRUITLESS AND WASTEFUL EXPENDITURE

	2025 R'000	2024 R'000
Fruitless and wasteful expenditure	**-**	-

Incidents

No incidents identified in the year.

Disciplinary steps taken / criminal proceedings

Not required.

19. IRREGULAR EXPENDITURE

Irregular expenditure	**1 390**	1 745

Incidents

Non-compliance with:

- Practice Note 8 of 2008/2009, Practice Note 7 of 2009/2010, Treasury Instruction Note 3 and 4A of 2016/17.

Expenditure was considered irregular as a result of the following incidents in prior years:

The tender process for Courier Services was found to be irregular due to bid committees not being strictly constituted appropriately or as per the entity's SCM Policy. The contract was deemed irregular during the 2019/20 financial year's audit.

The courier services contract continued in the year under review and expired on 31 March 2025. The irregular expenditure for the current year relates to expenditure incurred for courier services per this contract. This expenditure amounts to R 1 390 242.

Disciplinary steps taken / criminal proceedings

The instances of non-compliance were identified by the AGSA during the audit process of the 2019/20 financial year. The incidents were investigated accordingly. Investigations revealed that there was no fraudulent, criminal or any other misconduct. The entity did not suffer any financial losses as the expenditure was necessary and was incurred in the carrying on of the entity's operations. No disciplinary steps or criminal/legal action was deemed necessary. Employees are trained to improve their knowledge and understanding of the changing Treasury Regulations. The policies and procedures have been updated to include updated regulations and instructions issued by National Treasury.

20. RELATED PARTIES

The following have been identified as related parties:

Related party	Nature of relationship
-	Executive authority and major funder
Directors	Ability to exercise significant influence

Department of Sport, Arts and Culture

The South African Institute for Drug-Free Sport receives the majority of its funding from the Department of Sport, Arts and Culture (DSAC). The following transactions were entered into between the two parties:

	2025 R'000	2024 R'000
Revenue received		
Grant received	**29 775**	31 281
Transactions with directors		
Directors and senior management (refer note 12)	**5 397**	4 685

21. EXPLANATION OF DIFFERENCE IN APPROVED BUDGET AND ACTUAL EXPENDITURE

Revenue	**2025 R'000**
Exchange revenue: Doping control sales are higher than budgeted. Doping control sales are dependent on the budgets of international organisations and where they deem it best to spend to mitigate anti-doping risk and based on where their athletes train and where sporting events are held.	**510**
Exchange revenue includes income items which were not budgeted for as follows:	
- HWSETA grants	**70**
- WADA payment for GLDF training	**16**
- Insurance claims	**13**
- Fines imposed for Doping transgressions	**5**
Interest received higher than budgeted	**85**

Expenses

Administration: **528**

Administration expenses are relatively on par with the budgeted amounts as these are mostly fixed overhead costs as required to keep the entity's operations running. There is notable cost saving/ underspending in areas like Salaries, Audit Fees, Staff training, etc

Education:

Spending in the Education Department is within budget for the year. **446**

The training workshop for Sample Collection Personnel was cancelled for the year due to budget constraints and the re-allocation of funds to testing due to reasons mentioned below under Doping Control. The training workshop for Educator was held virtually to save costs on venue, travel and accommodation.

Doping control:

Overspending in the Doping Control Department **(874)**

Overspent mainly in areas related to testing due to the following:

The South African Doping Control Laboratory (SADoCoL) situated at the University of Free State in Bloemfontein had its accreditation suspended by WADA in March 2024 for an initial period of six (6) months. This prompted SAIDS to seek laboratory analysis services from other WADA accredited laboratories from around the world for SAIDS to be able to carry out its testing mandate. SAIDS contracted with three (3) international laboratories based in Belgium, Qatar and Spain. Three laboratories were contracted in order to accommodate our testing needs as each laboratory had capacity constraints and could NOT accommodate our projected sample quantities. The period of the suspension was extended during the year for an additional 6 months and the suspension has still NOT been lifted, resulting in continued use of the international laboratories.

The use of the international laboratories has resulted in an exponential increase in Doping control costs due to the following factors:

- More expensive fees for analysis in the above mentioned laboratories
- Foreign exchange rate fluctuations due to the South African Rand being weaker than the currencies of the countries above
- Increased courier services costs due to transporting samples overseas as opposed to locally
- VAT on imported services imposed by SARS

21. EXPLANATION OF DIFFERENCE IN APPROVED BUDGET AND ACTUAL EXPENDITURE (Contd.)

Results management:

Underspending in the Legal Department: **1 478**

Costs in this department are driven by the number of doping cases that proceed to hearings and/or any appeals thereon.

Corporate services: **25**

Within/below budget for the year.
Costs incurred on board members and audit and risk committee members for meetings, include travel accommodation. Quality assurance also falls under this budget.

International liaison: **182**

Within/below budget for the year.
Costs incurred on travel by staff for meetings, seminars, workshops and symposia held by WADA, iNADO and sister anti-doping agencies

22. GOING CONCERN

The Board of directors of the entity has performed a review of the entity's results and its ability to continue as a going concern in the foreseeable future.

The directors confirm that they are satisfied that the entity has adequate resources to continue operations for the foreseeable future based on the following:

- the entity is the only accredited anti-doping body in South Africa
- the entity plays a regulatory role in the promotion of drug-free sport, and is a key and necessary constituent of society
- the entity has received written confirmation from the Department of Sport, Arts and Culture (DSAC) regarding grant funding for the 2025/26 financial year
- the entity received approval from National Treasury to retain and utilise its prior year surplus (calculated per National Treasury's formula) to the value of R 2 650 000

23. EVENTS POST REPORTING DATE

There are no events occurring after the reporting date which have an impact on the position of the entity at the reporting date.

24. CONTINGENT LIABILITIES

Interest payable to SARS

The entity received a query from SARS regarding imported services for the period 01 December 2015 to 31 March 2019. As a result of the query, SARS informed the entity that it was required to pay VAT on imported services in terms of section 7(1)(c) of the VAT Act. The entity incurred penalties on non or late payment of the VAT for the period mentioned above and unpaid VAT for subsequent periods. It is anticipated that the entity may be required to pay interest on the VAT that was outstanding however SARS has to date not given any indication of a wish to do so.

Cash surplus

The entity has generated a cash surplus for the year under review. The entity will request permission from National Treasury to retain and utilise the surplus. Should permission not be granted, the entity will be liable to repay an amount of R 2 652 347 to National Treasury. The surplus is calculated per National Treasury formula.

25. GRAP STANDARDS APPROVED BUT NOT YET EFFECTIVE

At the date of authorisation of these financial statements, the following standards were approved but not yet effective.

GRAP STANDARD	EFFECTIVE DATE
GRAP 1 - Presentation on Financial Statements (Version 2024)	No effective date has been determined by the Minister of Finance
GRAP 103 - Heritage Assets (Version 2024)	No effective date has been determined by the Minister of Finance
GRAP 104 - Financial Instruments, as amended (Version 1 April 2024)	01 April 2025
GRAP 105 - Transfer Functions Between Entities Under Common Control (Revised version 2024)	No effective date has been determined by the Minister of Finance
GRAP 106 - Transfer Functions Between Entities Not Under Common Control (Revised version 2024)	No effective date has been determined by the Minister of Finance
GRAP 107 - Mergers (Revised version 2024)	No effective date has been determined by the Minister of Finance
IGRAP 22 - Foreign Currency Transactions and Advance Consideration	No effective date has been determined by the Minister of Finance

The entity has conducted an assessment of the above standards and has determined that there will be no material impact on the entity with the exception of GRAP 104. A material impact on the classification of financial instruments and related disclosures can be expected from the new GRAP 104 Version (1 April 2024).

26. SEGMENT REPORTING

The entity in its entirety functions as one operating segment. Segment reporting is not required.

27. NATIONAL LOTTERIES COMMISSION FUNDING

	2025 R'000	2024 R'000
Revenue	-	107
Expenditure	-	107
Bank charges	-	2
I-Play-Fair team kit	-	9
Research (ABP Doping Behaviour)	-	87
SAIDS and Department of Basic Education curriculum integration	-	8

SCHEDULE OF EXPENSES FOR THE YEAR ENDED 31 MARCH 2025

	2025 R'000	2024 R'000
ADMINISTRATION EXPENDITURE	**16 658**	15 287
Advertising	1	-
Amortisation of intangible assets	74	77
Audit fee - external	855	752
Audit fee - internal	261	190
Bad debts	159	99
Bank charges	132	103
Computer expenses	655	653
Consulting fees	59	20
COVID-19 complinace expenses	-	-
Depreciation	599	597
Electricity and water	195	59
Finance cost	4	10
Hospitality	41	27
Impairment of non-current assets	-	-
Insurance	370	349
Loss on foreign exchange	100	16
Loss of sale of non-current assets	1	10
Office rental	1 529	1 663
Postage and telephone	529	461
Printing and stationery	203	224
Payroll costs	10 177	9 268
Relocation expenses	149	-
Repairs and maintenance	41	37
Staff amenities	63	40
Staff recruitment and training	145	177
Storage costs	41	24
Temporary staff costs	30	58
Travelling and accommodation	241	246
VAT on Imported services	2	156

This schedule of expenses is supplementary information and does not form part of the annual financial statements.

SCHEDULE OF EXPENSES FOR THE YEAR ENDED 31 MARCH 2025 (Contd.)

	2025 R'000	2024 R'000
EDUCATION PROGRAMME	**1 154**	1 530
Education officer remuneration	**441**	475
Gifts and entertainment	**4**	1
I PLAY FAIR TEAM KIT	**-**	9
Public relations and communication	**21**	39
Research	**76**	-
Research (ABP Doping Behaviour)	**-**	87
SAIDS and Department of Basic Education curriculumn integration	**-**	8
SAIDS Vehicle costs	**172**	176
Seminars and workshops	**181**	337
Subscriptions	**10**	9
Travelling and accomodation	**114**	148
Uniforms - Sample Collection Personnel (SCP), Educators & Staff	**-**	-
Website costs	**133**	241
DOPING CONTROL	**14 994**	17 625
Athlete Passport Management Unit (APMU)	**233**	263
Courier costs	**1 890**	1 745
Doping control purchases	**962**	1 428
Doping control review commission	**149**	111
Insurance - medical malpractice	**354**	353
International testing services	**534**	267
Investigations and Intelligence	**302**	303
Laboratory analysis	**7 561**	8 203
Long service award	**-**	-
Travelling accommodation and Sample Collection Personnel (SCP) remuneration	**2 904**	4 848
Therapeutic Use Exemption Commission	**105**	104

This schedule of expenses is supplementary information and does not form part of the annual financial statements.

SCHEDULE OF EXPENSES FOR THE YEAR ENDED 31 MARCH 2024 (Contd.)

	2025 R'000	2024 R'000
RESULTS MANAGEMENT	**467**	2 521
Appeals	**-**	60
Counselling fees	**-**	4
Legal assistance	**199**	858
Legal defence fund	**105**	1 020
Remuneration - Tribunal members	**134**	405
Transcription services	**12**	99
Travel and accommodation	**16**	31
Tribunal expenses	**1**	44
CORPORATE SERVICES	**726**	736
Audit committee	**75**	47
Board members honoraria	**256**	222
Corporate gifts and entertainment	**23**	4
Quality assurance	**231**	279
Travelling and accommodation	**141**	184
INTERNATIONAL LIAISON	**341**	417
Hospitality	**5**	5
INADO services	**14**	14
International liaison-other	**6**	-
Subsistence and travel allowances	**98**	68
Travelling and accommodation	**218**	330
TOTAL EXPENSES	**34 340**	38 116

This schedule of expenses is supplementary information and does not form part of the annual financial statements.

NOTES


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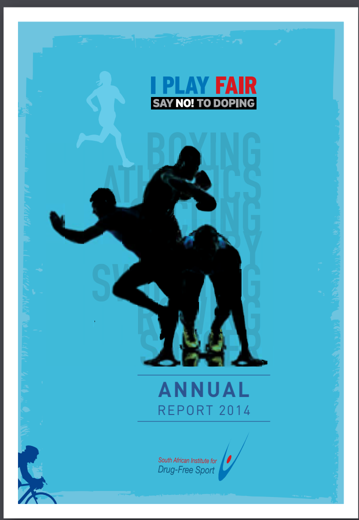
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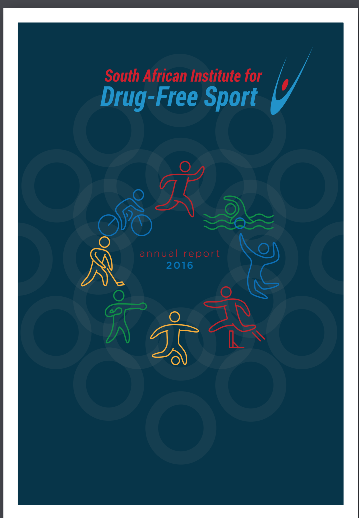
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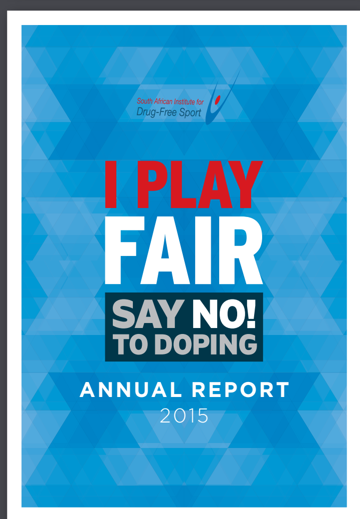
Excellence
Ubunkokheli bokuziphatha
Ethical Leadership
Accountability
Integrity
Transparency
Independent
Applied Fairness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South African Institute for Drug-Free Sport
1st Floor, Ebden House, Belmont Office Park,
Belmont Road, Rondebosch, 7700

Tel: (021) 686 1634
Email: info@saids.org.za
Website: www.drugfreesport.org.za
Facebook: Drug-Free Sport ZA
Twitter: @drugfreesportZA

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