

26. Accrual for straight-lining of leases

	GROUP R'000
Balance as at 30 June 2012	18 302
Credited to the statement of comprehensive income:	
– movements in provision	(5 263)
Balance as at 30 June 2013	13 039
Credited to the statement of comprehensive income:	
– movements in provision	(7 132)
Balance as at 30 June 2014	5 907

	GROUP June 2014 R'000	GROUP June 2013 R'000
Non-current portion	3 431	5 384
Current portion	2 476	7 655
	5 907	13 039

27. Trade and other payables

	GROUP June 2014 R'000	GROUP June 2013 R'000	COMPANY June 2014 R'000	COMPANY June 2013 R'000
Trade payables	44 997	16 361	–	–
Accruals	14 931	22 353	–	–
Payroll creditors	18 436	19 702	–	–
Value Added Tax	12 205	14 195	–	–
Shareholders for dividends	9 005	2 468	4 914	55
Short-term portion of straight-lining lease accrual (note 26)	2 476	7 655	–	–
Inseta funding	414	261	–	–
Other payables	19 423	11 251	12 619	32
	121 887	94 246	17 533	87

All trade and other payables are current and are expected to be settled within the next 12 months.

28. Employment benefit liability

	Bonuses R'000	Leave pay R'000	Total R'000
Group			
Balance as at 30 June 2012	47 325	32 491	79 816
Charged/(credited) to the statement of comprehensive income:			
– additional provisions	67 978	41 487	109 465
– amounts reversed	(9 317)	–	(9 317)
Used during the year	(45 285)	(38 321)	(83 606)
Balance as at 30 June 2013	60 701	35 657	96 358
Charged/(credited) to the statement of comprehensive income:			
– additional provisions	76 732	861 993	938 725
– amounts reversed	(10 013)	–	(10 013)
Used during the year	(75 671)	(859 280)	(934 951)
Balance as at 30 June 2014	51 749	38 370	90 119

28. Employment benefit liability (continued)

The provision for management incentive bonuses is payable at the end of September 2014, whilst the remaining provision for staff is payable at the end of December 2014 as part of a salary restructuring arrangement based on their cost to company. The provisions are primarily in respect of leave pay to be settled in the next financial year.

Analysis of employee benefit liabilities:

	GROUP June 2014 R'000	GROUP June 2013 R'000	COMPANY June 2014 R'000	COMPANY June 2013 R'000
Current portion	90 119	96 358	–	9 081

29. Revenue

	GROUP June 2014 R'000	GROUP June 2013 R'000	COMPANY June 2014 R'000	COMPANY June 2013 R'000
Administration fees	1 105 576	1 035 148	–	–
Health risk management fees	664 606	605 072	–	–
Management fees	10 350	11 922	–	–
IT revenue and other	177 728	118 188	–	–
Total revenue	1 958 260	1 770 330	–	–