30. Profit before taxation

Profit before taxation is stated after charging/(crediting) the following items:

	GROUP June 2014 R'000	GROUP June 2013 R'000	COMPANY June 2014 R'000	COMPANY June 2013 R'000
Auditors' remuneration (included in 'other expenses')	**5 123**	4 510	**160**	160
Audit fees	**5 106**	4 261	**160**	160
Fees for consulting and other services	**–**	664	**–**	–
Prior period (over)/underprovision	**17**	(415)	**–**	–
Amortisation of development costs and other intangible assets	**43 907**	40 098	**–**	–
Depreciation of property, plant and equipment	**40 475**	37 251	**–**	–
Motor vehicles	**659**	508	**–**	–
Building infrastructure	**103**	86	**–**	–
Computer equipment	**27 848**	25 195	**–**	–
Furniture and fittings	**7 854**	7 106	**–**	–
Office equipment	**4 011**	4 356	**–**	–
Bad debt write-off	**189**	4 540	**–**	–
Operating lease rentals (included in 'rentals and property costs')	**119 788**	111 910	**–**	–
Buildings	**118 094**	109 043	**–**	–
Computer equipment	**–**	–	**–**	–
Motor vehicles	**594**	809	**–**	–
Office equipment and furniture	**1 100**	2 058	**–**	–
Repairs and maintenance (included in 'rentals and property costs')	**3 876**	4 589	**–**	–
Directors' emoluments (included in 'employee benefit costs')				
Executive				
W Holmes	**4 581**	4 129	**132**	116
– Basic salary	**2 161**	2 021	**–**	–
– Bonus	**852**	717	**–**	–
– Company contributions	**251**	236	**–**	–
– Share-based payment (note 37)	**1 317**	1 155	**132**	116
D Dempers	**5 867**	33 003	**683**	9 750
– Basic salary	**4 459**	4 466	**–**	–
– Bonus	**–**	9 000	**–**	–
– Share-based payment (note 37)	**1 367**	19 500	**683**	9 750
– Company contributions	**41**	37	**–**	–

30. **Profit before taxation** (continued)

	GROUP June 2014 R'000	GROUP June 2013 R'000	COMPANY June 2014 R'000	COMPANY June 2013 R'000
Non-executive				
For services as Directors (basic salary)	**2 586**	2 266	**–**	–
ATM Mokgokong	**797**	725	**–**	–
MJ Madungandaba	**693**	657	**–**	–
SM Rothbart	**421**	385	**–**	–
J Appelgryn	**135**	–	**–**	–
B Bam	**180**	128	**–**	–
G Napier	**180**	191	**–**	–
Y Masithela	**180**	180	**–**	–
Employee benefit costs	**1 113 898**	973 272	**1 282**	798
Salaries and wages	**973 195**	845 893	**1 282**	798
Termination benefits	**5 537**	2 299	**–**	–
Incentive bonus	**65 033**	62 970	**–**	–
Staff welfare	**25 396**	21 669	**–**	–
Movement in post-employment medical obligation	**(349)**	47	**–**	–
Pension costs – defined contribution plans	**45 086**	40 394	**–**	–

	GROUP June 2014 R'000	GROUP June 2013 R'000	COMPANY June 2014 R'000	COMPANY June 2013 R'000
Average number of persons employed by the Group during the period:				
South Africa	**3 214**	2 627	**–**	–
Full time	**2 901**	2 559	**–**	–
Part time	**313**	68	**–**	–
Outside of South Africa	**310**	298	**–**	–
Full time	**308**	278	**–**	–
Part time	**2**	20	**–**	–
Dividends received				
Other	**2**	23	**115 486**	1 201
Profit/(loss) on disposal of tangible assets	**(235)**	440	**–**	–
Profit/(loss) on disposal of investments	**–**	51 014	**–**	–
Loss on disposal of Agility Broker Services	**–**	(69)	**–**	–
Profit on sale of Bonitas Marketing (49%)	**–**	60	**–**	–
Profit on disposal of Tradebridge	**–**	51 023	**–**	–
Fair value gains	**–**	5 252	**–**	–
Fair value gain on investment property	**–**	4 700	**–**	–
Fair value gain – other	**–**	552	**–**	–
Impairment of investment in associate	**–**	–	**–**	4 121

30. Profit before taxation (continued)

	GROUP June 2014 R'000	GROUP June 2013 R'000	COMPANY June 2014 R'000	COMPANY June 2013 R'000
Other expenses				
Included in 'other expenses' are the following:				
Donations	**2 335**	2 767	**–**	–
Legal and consulting fees	**87 125**	76 146	**3 555**	1 440
Management costs	**118 310**	119 919	**1 500**	1 140
Marketing and recruitment	**23 110**	9 949	**–**	–
Straight-lining of leases	**(7 130)**	(5 263)	**–**	–

31. Net finance costs

	GROUP June 2014 R'000	GROUP June 2013 R'000	COMPANY June 2014 R'000	COMPANY June 2013 R'000
Finance costs	**(16 547)**	(16 673)	**(9 693)**	(6 362)
Cash and cash equivalents	**(1)**	(78)	**(1)**	(78)
Intercompany loans	**–**	–	**(9 692)**	(6 284)
Preference dividend paid	**(15 792)**	(15 894)	**–**	–
Other	**(754)**	(701)	**–**	–
Finance income	**34 246**	24 841	**8 453**	6 587
Cash and cash equivalents	**18 120**	12 122	**1 303**	539
Preference dividend received	**7 150**	6 048	**7 150**	6 048
Other	**8 976**	6 671	**–**	–
	17 699	8 168	**(1 240)**	225

32. Income tax expense

	Group June 2014 R'000	Group June 2013 R'000	Company June 2014 R'000	Company June 2013 R'000
Current taxation				
Current year charge	**86 734**	83 598	**–**	–
Prior year adjustment	**217**	50	**–**	–
Deferred taxation				
Current year charge/(credit)	**(3 087)**	1 200	**(2 450)**	(312)
Prior year adjustment	**(8 172)**	–	**–**	–
	75 692	84 848	**(2 450)**	(312)