20. Profit before taxation (continued)

	Group		Company	
	30 June 2018 R'000	30 June 2017 R'000	30 June 2018 R'000	30 June 2017 R'000
Average number of persons employed by the Group during the period:				
South Africa	5 281	4 921	–	–
Full time	4 808	4 250	–	–
Part time	473	671	–	–
Outside of South Africa	321	315	–	–
Full time	289	288	–	–
Part time	32	27	–	–
Dividends received				
Other	–	–	119 784	35 650
Loss on disposal of tangible assets	(711)	(681)	–	–
Profit/(loss) on disposal of investments	(2 717)	–	5 442	–
Fair value adjustments	8 612	23 152	8 612	22 734
Fair value gains on financial assets	8 612	23 152	8 612	22 734
Research and development costs	30 107	14 916	–	–
Impairments	(1 667)	(19 851)	–	850
Impairment of intangible asset	–	(16 640)	–	–
Impairment of investments	(1 285)	–	–	–
Impairment of loans	(382)	(3 211)	–	850
Other expenses				
Included in other expenses are the following:				
Donations	350	717	10	–
Legal and consulting fees	159 819	124 209	1 627	529
Management costs*	235 647	209 222	8 618	6 315
Marketing and recruitment	52 471	40 321	3 909	3 283
Straight-lining of leases	(2 780)	(80)	–	–
Capitation costs	57 121	–	–	–

** This relates mainly to motor vehicle, telephone, travel, postage and subscription costs.*

21. Net finance costs

	Group		Company	
	30 June 2018 R'000	30 June 2017 R'000	30 June 2018 R'000	30 June 2017 R'000
Finance costs	(1 862)	(46 667)	(1 490)	(1 547)
Cash and cash equivalents	(595)	–	–	–
Intercompany loans	–	–	(1 490)	(1 547)
Conditional financial obligation*	–	(45 906)	–	–
Other	(1 267)	(761)	–	–
Finance income	36 731	39 621	3 492	15 608
Cash and cash equivalents	32 963	36 894	3 395	15 608
Other	3 768	2 727	97	–

The effective interest approximates the interest on the cash flows for the period.