18. EMPLOYMENT BENEFIT LIABILITY

	Group		
	Leave pay R'000	Bonuses R'000	Total R'000
Balance as at 30 June 2018	43 819	6 136	49 955
Charged/(credited) to the statement of comprehensive income:			
– additional provisions	4 706	111 786	116 492
Utilised during the year	(2 229)	(75 559)	(77 788)
Balance as at 30 June 2019	46 296	42 363	88 659
Charged/(credited) to the statement of comprehensive income:			
– additional provisions	**108 150**	**104 284**	**212 434**
– amounts reversed		**(4 101)**	**(4 101)**
Utilised during the year	**(109 127)**	**(85 089)**	**(194 216)**
Balance as at 30 June 2020	**45 319**	**57 457**	**102 776**

	Company		
	Leave pay R'000	Bonuses R'000	Total R'000
Balance as at 30 June 2018	–	–	–
Charged/(credited) to the statement of comprehensive income:			
– additional provisions	–	1 877	1 877
Balance as at 30 June 2019	–	1 877	1 877
Charged/(credited) to the statement of comprehensive income:			
– amounts reversed	**–**	**(1 877)**	**(1 877)**
Balance as at 30 June 2020	**–**	**–**	**–**

The leave pay provisions are primarily in respect of leave pay to be settled in the next financial year.

19. REVENUE

	Group		Company	
	2020 R'000	2019 R'000	2020 R'000	2019 R'000
Revenue from sale of goods	**1 884 589**	1 722 521	**–**	–
Administration fees	**1 558 786**	1 507 340	**–**	–
Health risk management fees – medical aid schemes	**1 218 151**	1 192 380	**–**	–
Health risk management fees – Capitation funds*	**1 011 817**	317 257	**–**	–
Management fees	**17 914**	33 740	**–**	–
IT revenue and other	**503 320**	398 355	**–**	–
Marketing fees*	**209 757**	96 280	**–**	–
Healthcare insurance	**36 632**	28 919	**–**	–
Revenue from performance of services	**4 556 377**	3 574 271	**–**	–
Total revenue from contracts with customers	**6 440 966**	5 296 792	**–**	–

* *Due to the significant increase in revenue from the prior year, it was deemed appropriate to disaggregate this revenue stream in the current year.*

19. REVENUE (CONTINUED)

(A) Disaggregation of revenue from contracts with customers

In the following table, revenue from contracts with customers is disaggregated by primary geographical market, major products and service lines and timing of revenue recognition. The table also includes a reconciliation of the disaggregated revenue with the Group/Company's reportable segments (see Note 4).

	Group								
	Admini-stration fees R'000	Health risk manage-ment fees – medical aid schemes R'000	Manage-ment fees R'000	Health-care insurance R'000	IT revenue and other R'000	Retail R'000	Health risk manage-ment fees – Capitation funds R'000	Marketing fees R'000	Group total R'000
Revenue for the year ended 30 June 2020 disaggregated by type of goods or services – Group									
Primary geographical markets									
South Africa	1 392 593	1 202 094	16 320	28 023	503 320	1 884 589	1 011 817	209 757	6 248 513
Africa	166 193	16 057	1 594	8 609	–	–	–	–	192 453
	1 558 786	1 218 151	17 914	36 632	503 320	1 884 589	1 011 817	209 757	6 440 966
Major product/ service line									
Admin health	1 558 786	–	–	–	503 320	–	1 011 817	209 757	3 283 680
Retail (Pharma)	–	–	–	–	–	1 884 589	–	–	1 884 589
Managed healthcare	–	1 218 151	17 914	36 632	–	–	–	–	1 272 697
	1 558 786	1 218 151	17 914	36 632	503 320	1 884 589	1 011 817	209 757	6 440 966
Timing of revenue recognition									
Products transferred at a point in time	–	–	–	–	–	1 884 589	–	–	1 884 589
Products and services transferred over time	1 558 786	1 218 151	17 914	36 632	503 320	–	1 011 817	209 757	4 556 377
	1 558 786	1 218 151	17 914	36 632	503 320	1 884 589	1 011 817	209 757	6 440 966

19. REVENUE (CONTINUED)

(A) Disaggregation of revenue from contracts with customers (continued)

	Group								
	Administration fees R'000	Health risk management fees – medical aid schemes R'000	Management fees R'000	Healthcare insurance R'000	IT revenue and other R'000	Retail R'000	Health risk management fees – Capitation funds R'000	Marketing fees R'000	Group total R'000
Revenue for the year ended 30 June 2019 disaggregated by type of goods or services – Group									
Primary geographical markets									
South Africa	1 507 340	1 192 380	33 740	–	398 355	1 722 521	317 257	96 280	5 267 873
Africa	–	–	–	28 919	–	–	–	–	28 919
	1 507 340	1 192 380	33 740	28 919	398 355	1 722 521	317 257	96 280	5 296 792
Major product/ service line									
Admin health	1 507 340	–	–	–	398 355	–	–	96 280	2 001 975
Retail (Pharma)	–	–	–	–	–	1 722 521	–	–	1 722 521
Managed healthcare	–	1 192 380	33 740	28 919	–	–	317 257	–	1 572 296
	1 507 340	1 192 380	33 740	28 919	398 355	1 722 521	317 257	96 280	5 296 792
Timing of revenue recognition									
Products transferred at a point in time	–	–	–	–	–	1 722 521	–	–	1 722 521
Products and services transferred over time	1 507 340	1 192 380	33 740	28 919	398 355	–	317 257	96 280	3 574 271
	1 507 340	1 192 380	33 740	28 919	398 355	1 722 521	317 257	96 280	5 296 792

(B) Contract balances

The following table provides information about receivables, contract assets and contract liabilities from contracts with customers.

	Group		Company	
	2020 R'000	2019 R'000	2020 R'000	2019 R'000
Current contract receivables				
Trade receivables	**448 874**	391 912	**–**	–
Contract assets	**–**	282	**–**	–
Trade receivables impairment	**(35 262)**	(30 041)	**–**	–

19. REVENUE (CONTINUED)

(B) Contract balances (continued)

Performance obligations and revenue recognition policies

Revenue is measured based on the consideration specified in a contract with a customer.

The Group recognises revenue when it transfers control over a good or for services rendered, once the performance obligation of the service is satisfied.

The table in Note 1(m)(i) provides information about the nature and timing of the satisfaction of performance obligations in contracts with customers, including significant payment terms, and the related revenue recognition policies.

All contracts within the Group have a single performance obligation hence the allocation of transaction price is not required.

20. COST OF PHARMACEUTICAL PRODUCTS AND FINISHED GOODS

	Group		Company	
	2020 R'000	Restated 2019 R'000	2020 R'000	Restated 2019 R'000
Opening inventory	**283 732**	83 532	**–**	–
Purchases	**1 431 326**	1 509 530	**–**	–
Closing inventory	**(297 851)**	(283 732)	**–**	–
	1 417 207	1 309 330	**–**	–
Cost of distribution of pharmaceutical products	**72 561**	75 941	**–**	–
	1 489 768	1 385 271	**–**	–

21. PROFIT BEFORE TAXATION

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

	Group		Company	
	2020 R'000	Restated[1] 2019 R'000	2020 R'000	2019 R'000
Auditors' remuneration (included in other expenses)	**16 675**	11 119	**2 301**	1 685
Audit fees	**15 736**	11 119	**1 583**	1 685
Prior period under provision	**939**	–	**718**	–
Depreciation of property, plant and equipment	**62 514**	55 909	**–**	–
Motor vehicles	**3 626**	2 388	**–**	–
Computer equipment	**31 354**	30 187	**–**	–
Buildings	**4 601**	3 386	**–**	–
Furniture and fittings	**14 381**	12 058	**–**	–
Property and equipment	**8 552**	7 890	**–**	–
Amortisation of development costs and other intangible assets	**164 153**	110 941	**–**	–
Share-based payment expense	**9 124**	7 785	**226**	–
Fair value of contingent consideration	**–**	407	**–**	–
Right of use asset depreciation	**71 781**	82 666	**–**	–
Bad debt write-off	**2 453**	3 602	**–**	–
Expected credit loss allowance	**3 686**	326	**–**	–
Lease rentals (included in rent and property costs)	**87 059**	97 624	**–**	–
Buildings	**74 727**	11 372	**–**	–
Motor vehicles	**319**	273	**–**	–
Office equipment and furniture	**12 013**	85 979	**–**	–
Repairs and maintenance (included in rent and property costs)	**6 234**	6 048	**–**	–

[1] *Refer to Note 35.2 for the details of the restatement.*