

Notes to the financial statements continued

for the year ended 30 JUNE 2021

23. Profit before taxation continued

	Group		Company	
	2021	2020	2021	2020
Average number of persons employed by the group during the period:				
South Africa	5 653	5 351	1	2
Full time	4 894	4 836	1	2
Part time	759	515	-	-
Outside of South Africa	304	342	-	-
Full time	277	342	-	-
Part time	27	-	-	-

	Group		Company	
	2021 R'000	2020 R'000	2021 R'000	2020 R'000
Dividends received	(1 000)	-	(199 795)	(56 012)
Loss on disposal of tangible assets	3 947	1 940	-	-
Write-off of intangible assets	26 793	-	-	-
Fair value losses/(gains)	6 307	(183)	17	(183)
Impairments	10 378	2 930	-	-
Impairment of goodwill	771	-	-	-
Impairment of software	35 485	2 919	-	-
Reversal of impairment of internally generated software	(39 167)	-	-	-
Impairment of internally generated software	6 093	-	-	-
Impairment of loans	7 196	11	-	-
Other expenses				
Included in other expenses are the following:				
Donations	3 255	1 133	-	-
Consulting fees	392 571	293 863	370	430
Legal fees	31 026	18 277	-	-
Operating expenditure*	257 881	213 846	11 095	10 492
Marketing and recruitment	80 267	81 547	2 983	2 976
VAT expenses	2 087	3 111	-	-
Capitation costs**	1 804 412	988 029	-	-

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

** This relates to pharmacy claims paid by Scriptpharm and dental claims paid by the DENIS Group. The significant increase from prior year is due to the acquisition of DENIS Group.

24. Net finance costs

	Group		Company	
	2021 R'000	2020 R'000	2021 R'000	2020 R'000
Finance costs	(35 673)	(43 888)	(1 035)	(7)
Other	(2 027)	(2 569)	-	-
Inter-company loans	-	-	(1 035)	(7)
Borrowings	(33 646)	(41 319)	-	-
Finance income	19 595	26 503	99	6 555
Cash and cash equivalents	13 043	20 248	99	459
Other	6 552	6 255	-	6 096

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