



The South African Dental Technicians Council

# ANNUAL REPORT

2021 / 2022

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# PART A: GENERAL INFORMATION

## 1. LIST OF ABBREVIATIONS/ ACRONYMS

Act	Dental Technicians Act, 19 of 1979
AFS	Annual Financial Statements
ARC	Audit and Risk Committee
CPD	Continuing Professional Development
FY	Financial Year
NHI	National Health Insurance
NDoH	National Department of Health
NDP	National Development Plan
SLA	Service Level Agreement/s
SO	Strategic Objective
ToRs	Terms of Reference
UoT	University of Technology

This is the 29th report of the South African Dental Technicians Council since the advent of the new dispensation in 1994.

## CORPORATE INFORMATION

REGISTERED OFFICE ADDRESS: 954 Arcadia Street, Arcadia, 0083

POSTAL ADDRESS: P.O. Box 14617, Hatfield, 0028

CONTACT DETAILS: Tel No: 012 342 4134 | Fax: No: 012 342 4469 | Email address: info@sadtc.co.za

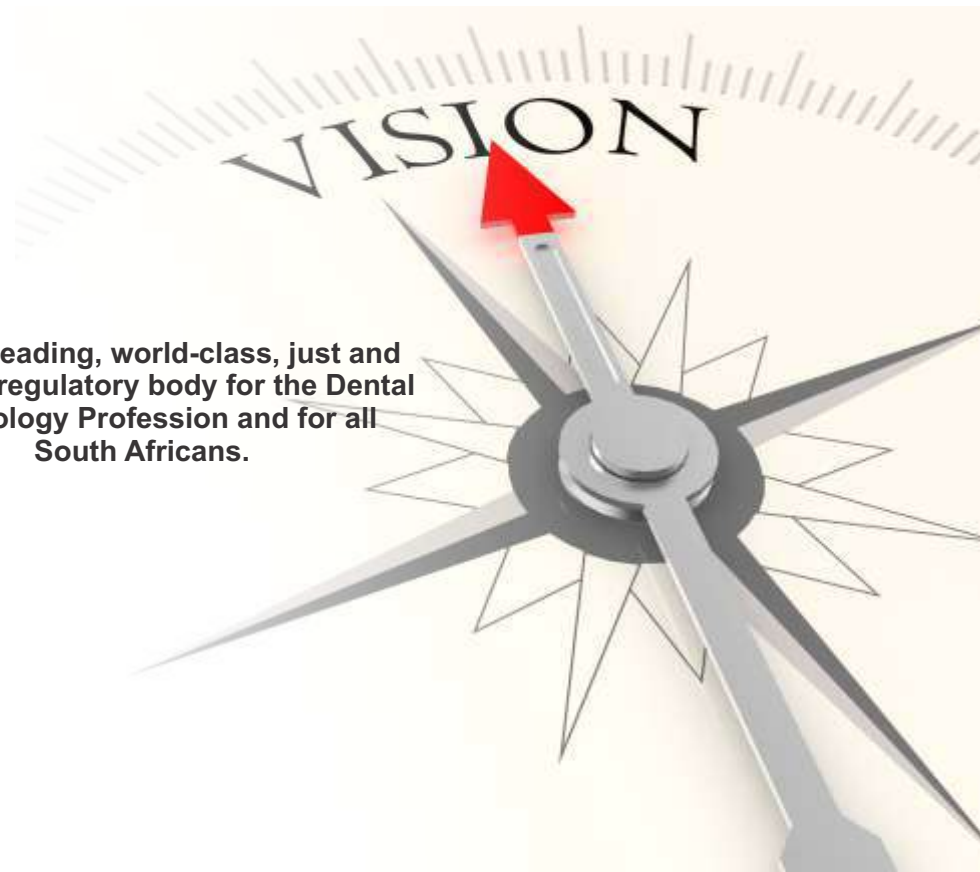
WEBSITE: www.sadtc.co.za

AUDITORS: Snjider & Associates, P.O. Box 31061, Totiusdal, 0134

BANKERS: ABSA Limited, P.O. Box 7623, Pretoria, 0001

COUNCIL SECRETARIAT: Ms. PT Nkuna, 954 Arcadia Street, Arcadia, 0083

To be a leading, world-class, just and dynamic regulatory body for the Dental Technology Profession and for all South Africans.



## MISSION

To provide effective and efficient guidance and monitoring of the Profession in a transparent manner.



## PART B: SADTC AT A GLANCE

### 3. SADTC'S LEGISLATIVE FRAMEWORK, MANDATE AND OBJECTIVES

The South African Dental Technicians Council (SADTC) is a creature of statute, established in terms of section 2 of the Dental Technicians Act, No. 19 of 1979, as amended. The SADTC is subject to a list of legislation in the course of its operations.

#### 3.1 SOUTH AFRICAN CONSTITUTION ACT NO. 108 OF 1996 (“THE CONSTITUTION”)

Section 22 of the Constitution states that every citizen has the right to choose their occupation, trade or profession freely. It states further that any occupation, trade or profession may be regulated. Therefore Council, although established prior to the coming into effect of the Constitution, exists to, in line with the country's constitutional imperative, regulate the dental technician and technology profession, and is therefore aligned to this Constitutional injunction.

Section 27 of the Constitution further states that everyone has the right to have access to, *inter alia*, healthcare services. Access to services provided by the individual and laboratories that fall under the remit of the Dental Technicians Act of 1979, undertake what the Constitution of the country refers to as “healthcare services”.

Section 27 of the Constitution further states that the State must develop legislation and other measures to achieve progressive realisation of the rights stated in that section (i.e. section 27), which includes the right of access to healthcare. The Act duly forms part of the country's constitutional and legislative framework, and therefore seeks to ensure access to healthcare service which, in the case of the SADTC, is dental technology services.



### **3.2 DENTAL TECHNICIANS ACT, NO. 19 OF 1979, AS AMENDED (“THE ACT”).**

This is the SADTC's founding statute. The SADTC's mandate, obligations are embedded in this legislation.

The objectives of the SADTC, as set out in Section 3 of the Act are the following:

- To assist in the promotion of dentistry in the Republic.
- To control all matters relating to the education and training of dental technicians or dental technologists and the exercising of the practices in the supplying, making, altering or repairing of artificial dentures or other dental appliances or any other work pertaining to such dentures or appliances.
- To promote liaison of the education and training and the manner of the exercise of the practices referred to above, both in the Republic and elsewhere, and to promote the standards of such education and training and the manner of the exercise of such practices in the Republic.
- To promote good relations between dentists, clinical dental technologists, dental technicians and dental technologists and other supplementary dental health services personnel.
- To advise the Minister on any matter falling within the scope of the Act.
- To communicate to the Minister information on matters of public importance acquired by the Council in the course of the performance of its functions under this Act.

### **3.3 POLICY MANDATE**

The Act legislatively enjoins the National Department of Health (NDoH) to exercise oversight role over Council. In this regard, the NDoH does play that oversight role over Council, and Council must, and does, execute its legislative / statutory mandate in a manner that is aligned and consistent with national policy, priority areas in the Government's Programme of Action, the strategic goals of the National Department of Health, and Vision 2030 as enunciated by the National Development Plan (the NDP).

### **3.4 OTHER PRESCRIPTS THAT GUIDE THE SADTC IN THE EXECUTION OF ITS MANDATE**

The mandate of the SADTC is, in addition to its founding legislation, also directly or indirectly embedded in a range of other statutes, regulations, policies, and codes of good practice. Those include:

- Various Regulations issued by the SADTC.
- King IV Report on Corporate Governance.
- The SADTC's Delegations of Authority Framework.
- The Labour Relations Act No. 66 of 1995 as amended.
- The Basic Conditions of Employment Act No.75 of 1997 as amended.
- The Employment Equity Act No. 55 of 1998 as amended.
- The Skills Development Act No. 97 of 1998 as amended.
- SADTC's institutional policies.

## 4. SHOWCASING SADTC- REGULATED DENTAL TECHNOLOGY PRACTITIONERS, LABORATORIES AND UNIVERSITIES

The SADTC prides itself with an excellent track record of maintaining a register of many compliant dental laboratories and practitioners throughout the country. These are men and women who professionally uphold good standards and uphold ethical practices, and thus ensure that the ultimate recipients/ beneficiaries of their craftsmanship - the public, receive the best value for money.

The SADTC is continually appreciative of and acknowledges all the dental laboratories and practitioners who continue to uphold the profession without any fear or favour.

Below is the breakdown/ splitting of the registration profile and outlook of the SADTC's register:

	2020/21	2021/22	Population groups as previously designated		Gender		Geographical Location	
Dental Technicians	1131	1152	Black	174	Female	262	Eastern Cape Province	48
			Coloured	78	Male	890	Free State Province	33
			Indian	82			Gauteng Province	495
			White	812			KwaZulu-Natal	150
			Other	6			Limpopo Province	28
							Mpumalanga Province	38
							North West Province	37
							Northern Cape Province	7
							Western Cape Province	312
							Overseas	4
	2020/21	2021/22	Population groups as previously designated		Gender		Geographical Location	
Lab Owners (Dental Technicians/ Technologists)	618	622	Black	29	Female	62	Eastern Cape Province	23
			Coloured	19	Male	560	Free State Province	22
			Indian	44			Gauteng Province	254
			White	520			KwaZulu-Natal	79
			Other	1			Limpopo Province	21
							Mpumalanga Province	24
							North West Province	24
							Northern Cape Province	4
							Western Cape Province	171
							Overseas	0



**Table 1: Comprehensive registration data: SADTC register (continued)**

(Dentists)	67	76	<table border="1"> <tr><td>Black</td><td>3</td></tr> <tr><td>Coloured</td><td>1</td></tr> <tr><td>Indian</td><td>19</td></tr> <tr><td>White</td><td>53</td></tr> <tr><td>Other</td><td>0</td></tr> </table>	Black	3	Coloured	1	Indian	19	White	53	Other	0	<table border="1"> <tr><td>Female</td><td>9</td></tr> <tr><td>Male</td><td>67</td></tr> </table>	Female	9	Male	67	<table border="1"> <tr><td>Eastern Cape Province</td><td>6</td></tr> <tr><td>Free State Province</td><td>6</td></tr> <tr><td>Gauteng Province</td><td>24</td></tr> <tr><td>KwaZulu-Natal</td><td>12</td></tr> <tr><td>Limpopo Province</td><td>0</td></tr> <tr><td>Mpumalanga Province</td><td>3</td></tr> <tr><td>North West Province</td><td>9</td></tr> <tr><td>Northern Cape Province</td><td>3</td></tr> <tr><td>Western Cape Province</td><td>13</td></tr> <tr><td>Overseas</td><td>0</td></tr> </table>	Eastern Cape Province	6	Free State Province	6	Gauteng Province	24	KwaZulu-Natal	12	Limpopo Province	0	Mpumalanga Province	3	North West Province	9	Northern Cape Province	3	Western Cape Province	13	Overseas	0
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Dental Traders	7	7	<table border="1"> <tr><td>Black</td><td>0</td></tr> <tr><td>Coloured</td><td>0</td></tr> <tr><td>Indian</td><td>2</td></tr> <tr><td>White</td><td>4</td></tr> <tr><td>Other</td><td>1</td></tr> </table>	Black	0	Coloured	0	Indian	2	White	4	Other	1	<table border="1"> <tr><td>Female</td><td>3</td></tr> <tr><td>Male</td><td>4</td></tr> </table>	Female	3	Male	4	<table border="1"> <tr><td>Eastern Cape Province</td><td>0</td></tr> <tr><td>Free State Province</td><td>0</td></tr> <tr><td>Gauteng Province</td><td>2</td></tr> <tr><td>KwaZulu-Natal</td><td>2</td></tr> <tr><td>Limpopo Province</td><td>0</td></tr> <tr><td>Mpumalanga Province</td><td>0</td></tr> <tr><td>North West Province</td><td>0</td></tr> <tr><td>Northern Cape Province</td><td>0</td></tr> <tr><td>Western Cape Province</td><td>3</td></tr> <tr><td>Overseas</td><td>0</td></tr> </table>	Eastern Cape Province	0	Free State Province	0	Gauteng Province	2	KwaZulu-Natal	2	Limpopo Province	0	Mpumalanga Province	0	North West Province	0	Northern Cape Province	0	Western Cape Province	3	Overseas	0
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CPD Providers	24	24																																					
	2020/21	2021/22	Population groups as previously designated	Gender	Geographical Location																																		
University Lecturers	14	21	<table border="1"> <tr><td>Black</td><td>13</td></tr> <tr><td>Coloured</td><td>3</td></tr> <tr><td>Indian</td><td>1</td></tr> <tr><td>White</td><td>4</td></tr> <tr><td>Other</td><td>0</td></tr> </table>	Black	13	Coloured	3	Indian	1	White	4	Other	0	<table border="1"> <tr><td>Female</td><td>12</td></tr> <tr><td>Male</td><td>9</td></tr> </table>	Female	12	Male	9	<table border="1"> <tr><td>CPUT</td><td>8</td></tr> <tr><td>DUT</td><td>6</td></tr> <tr><td>TUT</td><td>7</td></tr> </table>	CPUT	8	DUT	6	TUT	7														
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Graduates (Technicians and Technologists)	20	68	<table border="1"> <tr><td>Black</td><td>55</td></tr> <tr><td>Coloured</td><td>2</td></tr> <tr><td>Indian</td><td>2</td></tr> <tr><td>White</td><td>9</td></tr> <tr><td>Other</td><td>0</td></tr> </table>	Black	55	Coloured	2	Indian	2	White	9	Other	0	<table border="1"> <tr><td>Female</td><td>43</td></tr> <tr><td>Male</td><td>25</td></tr> </table>	Female	43	Male	25	<table border="1"> <tr><td>CPUT</td><td>0</td></tr> <tr><td>DUT</td><td>21</td></tr> <tr><td>TUT</td><td>47</td></tr> </table>	CPUT	0	DUT	21	TUT	47														
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**Table 1: Comprehensive registration data: SADTC register (continued)**

Erasures (all categories of Registered Entities)	18	14	<table border="1"> <tr><td>Black</td><td>1</td></tr> <tr><td>Coloured</td><td>0</td></tr> <tr><td>Indian</td><td>4</td></tr> <tr><td>White</td><td>8</td></tr> <tr><td>Other</td><td>1</td></tr> </table>	Black	1	Coloured	0	Indian	4	White	8	Other	1	<table border="1"> <tr><td>Female</td><td>4</td></tr> <tr><td>Male</td><td>10</td></tr> </table>	Female	4	Male	10	<table border="1"> <tr><td>Eastern Cape Province</td><td>2</td></tr> <tr><td>Free State Province</td><td>0</td></tr> <tr><td>Gauteng Province</td><td>5</td></tr> <tr><td>KwaZulu -Natal</td><td>3</td></tr> <tr><td>Limpopo Province</td><td>2</td></tr> <tr><td>Mpumalanga Province</td><td>0</td></tr> <tr><td>North West Province</td><td>0</td></tr> <tr><td>Northern Cape Province</td><td>1</td></tr> <tr><td>Western Cape Province</td><td>1</td></tr> <tr><td>Overseas</td><td>0</td></tr> </table>	Eastern Cape Province	2	Free State Province	0	Gauteng Province	5	KwaZulu -Natal	3	Limpopo Province	2	Mpumalanga Province	0	North West Province	0	Northern Cape Province	1	Western Cape Province	1	Overseas	0
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**Table 1: Comprehensive registration data: SADTC register (continued)**

	2020/21	2021/22	Population groups as previously designated	Gender	Geographical Location																																		
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KwaZulu-Natal	0																																						
Limpopo Province	0																																						
Mpumalanga Province	0																																						
North West Province	0																																						
Northern Cape Province	0																																						
Western Cape Province	1																																						
Overseas	0																																						

In summary, Table 2 below depicts the total number of registered persons according to the different registration categories:

**CATEGORY NUMBER OF REGISTERED PERSONS**

**Table 2: Number of registered persons according to different registration categories**

CATEGORY	NUMBER OF REGISTERED PERSONS	
	2021	2022
Dental Contractors/Lab Owners	618	622
Dental Technicians/Technologists	508	530
Dental Traders	7	7
CPD Providers	24	24
<b>Total</b>	<b>1159</b>	<b>1183</b>

There has been an increase in the number of dental contractors between the 2020/21 and 2021/22 fiscal years as seen in Table 2 above. Furthermore, there is a slight decrease in the number of dental technicians/technologists.

The SADTC also acknowledges the three Universities of Technology that offer programmes in Dental Technology. These are: Cape Peninsula University of Technology (CPUT), Durban University of Technology (DUT) and Tshwane University of Technology (TUT).

Table 3 below shows the number of graduates during the 2021/22 financial year.

CAPE PENINSULA UNIVERSITY OF TECHNOLOGY														
Registrations												Graduates		
Qualification	African		"Coloured"		Indian		White		Other		Total		Institution Graduates	Registerable by Council
	M	F	M	F	M	F	M	F	M	F	M	F		
National Dip	9	6	2	4	0	0	0	0	0	0	11	10	0	0
BTech	0	0	0	0	0	0	0	0	0	0	0	0	0	0

DURBAN UNIVERSITY OF TECHNOLOGY														
Registrations												Graduates		
Qualification	African		"Coloured"		Indian		White		Other		Total		Institution Graduates	Registerable by Council
	M	F	M	F	M	F	M	F	M	F	M	F		
National Dip	8	6	0	0	1	0	1	0	0	0	10	6	0	0
BTech	0	0	0	0	1	0	0	0	0	0	1	0	1	0

TSHWANE UNIVERSITY OF TECHNOLOGY														
Registrations												Graduates		
Qualification	African		"Coloured"		Indian		White		Other		Total		Institution Graduates	Registerable by Council
	M	F	M	F	M	F	M	F	M	F	M	F		
National Dip	19	52	1	1	0	0	4	2	1	0	24	55	32	0
BTech	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Table 3. Statistical depiction of students who graduate from the three institutions in South Africa that offer dental technology programmes.

## 4. SADTC'S- ORGANISATIONAL STRUCTURE

Below is the structure that supports the SADTC's strategy.



## 6. Foreword: Council President

*There is no doubt that the year under review was characterised by what one may call increased social hardships and increased social inequalities which are a direct result of the economic meltdown exacerbated by the Covid 19 pandemic.*

*Public and private institutions alike were not spared. They were placed under immense pressure to continue to exist as going concerns and render much-needed services. The SADTC was no exception, nor were the institutions it exists to regulate.*

*Notwithstanding the obvious grave challenges that the Covid-19 brought to bear on the SADTC during the reporting period, the SADTC remained resilient as a going concern, and continued to provide regulatory value and commitment in conformance with its statutory mandate and was able to remunerate its staff fully.*

*Whilst inspections and face-to-face meetings were not feasible due to travel restrictions, the business of the SADTC was conducted via alternative means such as virtual meetings and the increased use of electronic communication. The SADTC staff did not slacken in ensuring that they kept the registered persons up to date with the developments within Council and reminding them to equally remain compliant and resilient during the trying times.*

*Council is thankful that none of its members, or members of staff, succumbed to Covid. However none of us were spared its impact through our families, colleagues and friends who were either infected, or who did succumb. I take this opportunity to, on behalf of the SADTC community, pass our sincerest commiserations to members of the profession and their families, members of staff and Council members and their respective families, who have been adversely impacted by the pandemic. The SADTC fully aligns itself with the call of Government to vaccinate and thus ensure that we do not experience the devastating effects of the pandemic amongst us all.*

*Naturally, the SADTC Council, supported by management, drew key lessons from the implications of Covid-19 on the SADTC and registered members, and what sustainability measures need to be put in place going forward in order to be ready for future unexpected calamities with national effects such as Covid-19 has had. Financial soundness of the SADTC has to be protected at all costs. Therefore, a long-term sustainability strategy is necessary, and dialogue has already commenced within the SADTC and its Committees in this regard. In pursuit of an all-inclusive strategy, it is imperative that the SADTC also engage the profession, including its voluntary association, DENTASA, in this regard.*

*As in any profession, Dental Technology is not static but continually evolves. SADTC should therefore consistently strive to be an agile and responsive Regulator.*

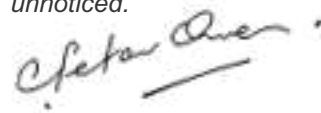
*To this end, we are committed to doing all we can to improve the education and training in dental technology, which has seen a marked decline in recent years.*

*The Universities of Technology have struggled to maintain standards in the existing courses which are being phased out, and have struggled to come to terms with what is required for the new programmes. There have even been questions about the role of the Council, but it is clear from the Higher Education Act as well as from our own Act and Regulations that as a statutory council it is our mandate to control the education and training and to set the standards for dental technology.*

*We remain committed to following up on the many regulations which we had to amend due to the age of our Act, and of course to the acceptance of the new Bill. Unfortunately we remain at the mercy of a much depleted and seemingly over-burdened legal department at the National Department of Health. We are also committed to drawing up new regulations to create a National Professional Registration Examination as well as regulations for the phased introduction of clinical dental technology.*

*On behalf of the SADTC Council, I would like to take this opportunity to thank my colleagues on Council and its Committees, our stakeholders and partners, for their continued support in challenging times. We also thank the Minister of Health and his team for their guidance and stewardship. We are looking forward to a continued good working relationship with the Department.*

*Lastly, to the Registrar and her administrative team, we owe you a debt of gratitude and appreciation for your dedication and hard work under the challenging and stressful conditions we have experienced. Your efforts and commitment do not go unnoticed.*



**Prof. Peter Owen**  
**Council President**



## 6.1 COUNCIL COMPOSITION & ADMINISTRATIVE LEADERSHIP

Council and Administrative leadership were, during the reporting period, comprised as follows:

Name	Designation in terms of Council's Structure	Academic Qualifications & Professional areas of expertise	Date appointed	Date Resigned/ Terminated
<b>COUNCIL</b>				
Prof. C. P. Owen	<b>President of Council</b> Dentist nominated by other dentists.	BDS, MScDent, MChD, FICD, FCD(SA). Specialist Prosthodontist	25 March 2020	Current
Mr. I Noorshib	<b>Vice President of Council</b> Laboratory contractor nominated by other laboratory contractors	National Higher Diploma: Dental Technology Owner & partner in Minnaars Dental Laboratory	25 March 2020	Current
Mr. L Nematswerani	<b>Treasurer of Council</b> Community representative	MBA, Honours Degree (Human resources Dev.), Post Graduate Diploma-Management, BCur Degree	25 March 2020	Current
Dr. Mzimkhulu Mcuba <sup>1</sup>	<b>Member of Council</b> Acting Director- Oral Health, National Department of Health	BDS, Radiography, MBA, Post Graduate Diploma in Forensic Dentistry, B. Com Accounting	25 March 2020	20 October 2021
Dr T Moeng-Mahlangu <sup>2</sup>	<b>Member of Council</b> Director- Oral Health, National Department of Health	Master's degree in Dietetics from MEDUNSA, a Post Graduate Diploma in Health management from UCT and PhD in Human Movement Science from NWU	20 October 2021	Current
Mr. L Steenkamp	<b>Member of Council</b> Laboratory contractor nominated by other laboratory contractors	Baccalaureus Technologiae : Dental Technology Owner of Luke's Dental Laboratory	25 March 2020	Current
Maj. G. Gunnell	<b>Member of Council</b> Dental Technician nominated by other dental technicians	National Higher Diploma: Dental technology Crown & Bridge Specialist	25 March 2020	Current
Captain N. Ntshikilana	<b>Member of Council</b> Dental Technician nominated by other dental technicians	Baccalaureus Technologiae: Dental Technology, Business Administration (Post Grad Diploma), Entrepreneurship Development Programme	25 March 2020	Current
Dr. A. Vahed <sup>3</sup>	<b>Member of Council</b> Dental Technician attached to a training institution where dental technicians/technologists are trained	DTech (Quality) MTech; BTech; NDip (Dental Tecnology)	25 March 2020	Current
Prof. P.D. Moipolai	<b>Member of Council</b> Dentist attached to a university having a dental faculty.	BChD; MDent; MEd - Specialist Prosthodontist	25 March 2020	Current
Ms. K. Govender	<b>Member of Council</b> Legal Advisor Community representative	MDP in Compliance (Risk, project & Change Management), Regulatory Exams (Representative & key Individuals), Certificate in Influential Business Communication), Certificate (Compliance Monitoring), Bachelor of Laws Degree, BA (Media & Communication & Legal Studies)	25 March 2020	Current

<sup>1</sup> Vacated from SADTC Council by the Minister of Health 20 October 2021

<sup>2</sup> Appointed to the SADTC Council by the Minister of Health w.e.f. 20 October 2021, replacing Dr Mcuba.

<sup>3</sup> On a study sabbatical from 01 July 2021 to 15 February 2022

## 6.1 COUNCIL COMPOSITION & ADMINISTRATIVE LEADERSHIP (Continued)

Council and Administrative leadership were, during the reporting period, comprised as follows:

Ms. N. Madiba	<sup>4</sup> <b>Member of Council</b> Community representative	BA.LLB, MDP, CPRAC Admitted Attorney and Regulatory Risk and Compliance Specialist	25 March 2020	Current
<b>MANAGEMENT</b>				
Ms. Pertunia Tintswalo Nkuna	Registrar and Council Secretariat	National Diploma: Accounting, Baccalaureus Technologiae: Business Administration Certificate: Strategic Management and Corporate Governance, Executive development Program	01 July 2012	Current
Miss B.M. Mkhonza	Deputy Registrar Head: Inspectorate & Admin	National Higher Diploma: Dental Technology, Certificate: Sales & Marketing Management, Certificate: Safety Management, Certificate: Project Management	01 October 2018	Current

<sup>4</sup> Leave from Council September 2021.

The members of the Council are appointed in terms of Section 5(4) of the Dental Technicians Act, 1979 (Act No. 19 of 1979) as amended



**Back Row (left to right):** Dr. TL Moeng -Mahlangu (Chief Director-Health Promotion, Nutrition & Oral Health); Mr. N. Ntshikilana; Maj. G. Gunnell; Prof. P.D. Moipolai; Mr. L.P. Steenkamp; Mr. L. Nematswerani (Treasurer)  
**Front Row (left to right):** Mrs. K. Govender; Prof. C. P. Owen (President); Mrs. P. T. Nkuna (Registrar); Dr. A. Vahed; Mr. I. Noorshib (Vice President)

## 7. OVERVIEW BY COUNCIL'S REGISTRAR / CHIEF EXECUTIVE OFFICER

*"If we do not make tough decisions today, then our children are going to have to make much, much tougher decisions tomorrow." – Paul Ryan.*

*The past financial year revealed both the critical role that we as the SADTC play in not only being a regulator in a conventional sense, but also playing other roles (as modern regulators do) of informing, educating, and advocacy, as well as demonstrating the extraordinary resilience and unwavering commitment to the SADTC Council, staff, and registered persons in the wake of the deadly Covid 19 pandemic.*

*Through sheer determination and innovation, our employees managed to transition our whole organisation to virtual platforms and remote operations in a matter of days with no interruption to operations once a decision was taken to, on account of Covid 19, restrict normal business operations in the country.*

*Despite Covid-related restrictions, it is indeed encouraging to have observed commendable progress in implementing the set plans of the SADTC. From ensuring financial sustainability of the SADTC, we have managed to retain our competent workforce that is fit for purpose, strengthening our governance framework, and creating mutually beneficial partnerships and stakeholder relations, and making great strides in the process. The achievement against all these goals we have set is geared towards a common purpose – a sustainable professional regulator that can fulfil its statutory mandate.*

*As the devastating impact of the COVID-19 pandemic was felt throughout the country and the world, registered people needed a credible source of information about the pandemic, and how to survive in spite of it. We, within our limited resources, managed to do so, and be available to attend to, and respond to the queries by the registered persons.*

*The national response to the pandemic (by Government through lockdowns) had a detrimental effect on the revenues of the SADTC. This is due to the inability of registered persons to work and earn a living which naturally would have translated into their ability to service and maintain their continued membership with the SADTC.*

*A need to ensure that the SADTC continues to be more self-reliant, and resilient has become more urgent in the wake of the unexpected advent of the Covid-19 pandemic and its concomitant adverse implications. It is important for the current and subsequent Councils, working in concert and partnership with Administration, to ensure that decisions taken now, lay a solid foundation for many years to come, and solidify SADTC's ability to survive as a relevant institution for generations to come. The current cohort of Council and Administrative members therefore have a moral and ethical responsibility to hand over to the next generations a functional, financially sound and sustainable, effective, reputable, and corrupt-free institution that will stand the test of time and fulfil its statute mandate.*

*My sincerest gratitude goes to my Council and its Committees, for its patient and tireless guidance to me and my administrative team. To my team, teamwork and commitment to excellence within the SADTC under difficult circumstances did not go unnoticed.*

*Thank you.*



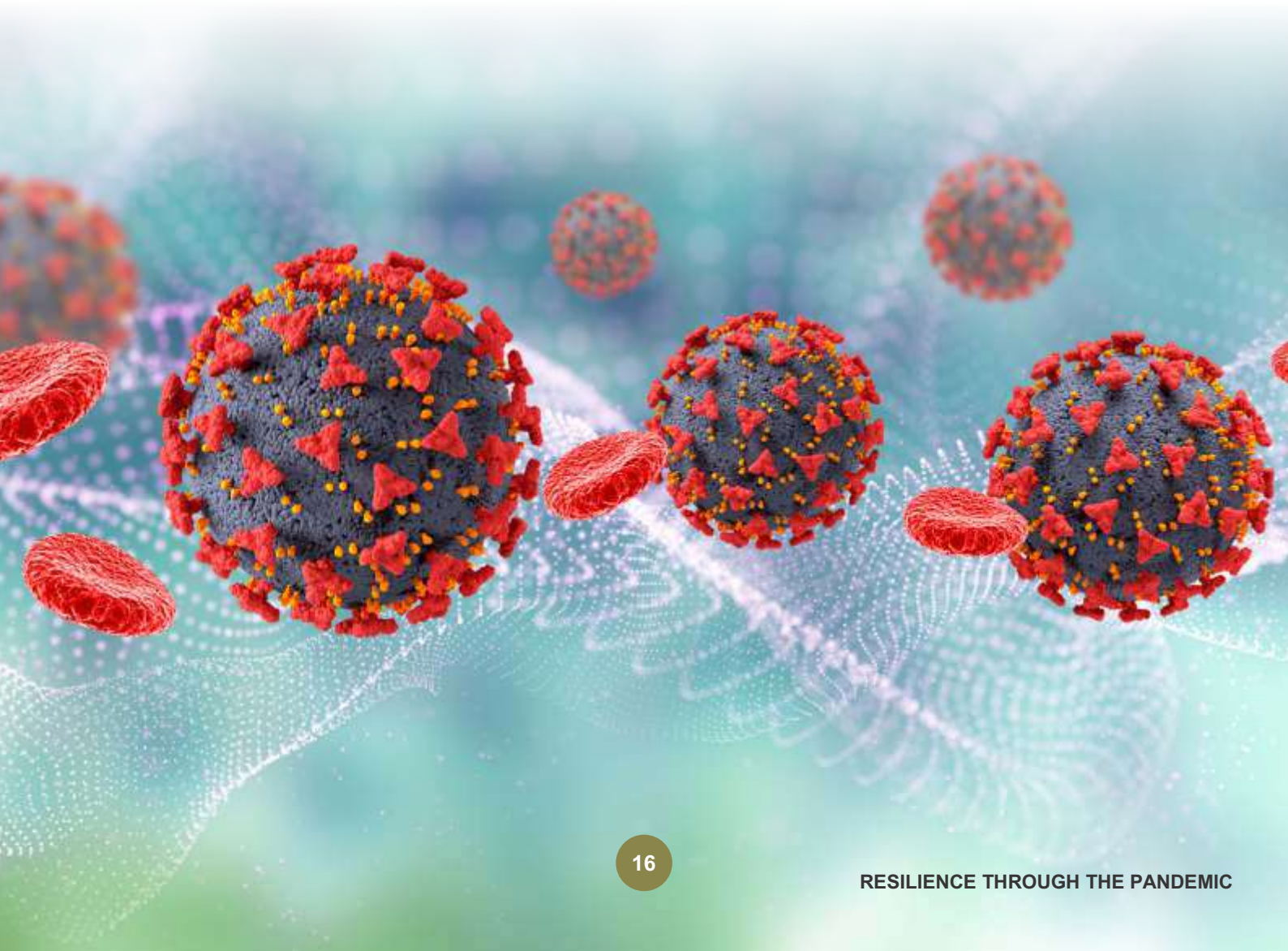


## 7. STRATEGIC OVERVIEW

Throughout the reporting period, the SADTC remained committed to offering regulatory value to its registered persons.

However, it is undeniable that the onset and persistence of Covid -19 impacted on the SADTC's fulfilment of its statutory mandate and relatedly, its strategic plan. Government's response to the pandemic was the State of Disaster that persisted for most of the reporting period. The State of Disaster was, during the period under review, characterised by various levels of lockdown and related restrictions. That inhibited the normal way of going about Council business at operational and governance/ strategic levels. Some of the notable adverse effects of the pandemic and its concomitant restrictions are the following:

- Most of the economic and business activities were halted.
- Subdued activity meant that there was no opportunity for Council's inspectorate to conduct inspections nationally.
- There was no opportunity to traverse the country and interact with registered persons through roadshows.
- There was no opportunity to enforce compliance with the Act and its Regulations in respect of errant registered persons (through disciplinary measures).
- There was little opportunity for Council to review and process Regulations necessary for the effective regulation of the profession.
- There was little opportunity to effectively undertake programme accreditations at Universities of Technology at the rate that was initially envisaged and planned.
- There was reduced demand for the services of our registered persons through their Dental Laboratories.



## PART C: SADTC PERFORMANCE

### 9. STATEMENT OF RESPONSIBILITY FOR PERFORMANCE INFORMATION AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT

To the best of our knowledge and belief, we hereby wish to confirm the following:

- All the information and amounts disclosed in the annual report are consistent with the annual financial statements audited by our External Auditors: Snider and Associates.
- The external Auditors are engaged to express an independent opinion on the annual financial statements.
- The accounting authority (Council) is responsible for the preparation of the annual financial statements and for the judgements made in this information.
- The annual financial statements have been prepared in accordance with the SA standards of Generally Accepted Recognised Accounting Practice (GRAP) applicable to a statutory council.
- The accounting authority (Council) is ultimately responsible for establishing and implementing a system of internal controls which is designed to provide reasonable assurance as to the integrity and reliability of performance information, human resources information and the annual financial statements.
- The annual report is complete, accurate and free from any omission.
- The annual report has been prepared in accordance with best practice guidelines on the annual report.
- In our opinion as Registrar and President, this annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the entity for the financial year ended 28 February 2022.



**Name: Mrs. PT Nkuna**  
**Council Registrar**



**Name: Prof CP Owen**  
**Council President**



## 10. Situational Analysis

### 10.1 INHIBITORS TO SADTC'S EFFECTIVENESS AND EFFICIENCIES AS A REGULATOR

Not much has changed in terms of the SADTC's situational analysis from what was reported previously. As indicated above, the SADTC is part of the broader South African community and is therefore impacted by the developments in the country, the Covid-19 pandemic being a case in point. The global environmental factors highlighted persist to date. The Covid-19 pandemic and its concomitant restrictions inhibited the Council's capacity and ability to address these:

- An increasing burden of oral and dental diseases in the country.
- The role of the private sector in the future growth sector for dental technicians in South Africa.
- Shrinkage of dental technicians as alternative professions are more lucrative.
- Unregistered/illegal dental technician operators, including the trading in, and the possession of un-mounted artificial teeth which negatively impacts on the image and standards of the profession as well as public interest and protection.
- Outdated founding legislation that is unresponsive to the current industry challenges and opportunities.
- The unsustainability of SADTC's budgetary, technical and administrative capacity and capability, especially in effectively repositioning and growing the SADTC going forward.

A question that rises, and which the SADTC needs to address through its regulatory model as embedded in its founding legislation, regulations, institutional frameworks and policies, is whether or not the global factors highlighted above are an inhibitor or an enabler to regulatory effectiveness, efficiency and ultimately, excellence.

It is therefore important that the SADTC has to fulfill its regulatory service in a manner that takes into account the above. It will be strategically unsound for the SADTC not to, before it focuses on regulatory excellence in respect of registered persons, first address internal factors that may be an inhibitor to its effectiveness as a regulator.

The SADTC fulfilling its statutory mandate and concomitant strategy comes at a huge cost to the Council. Objectively assessed, the cost of regulation on the SADTC by far outweighs the financial resources at its disposal (via registration fees) to completely fulfil its mandate. The predicament that the SADTC, like many other regulators faces, is that the economic meltdown in the country even before the onset of Covid 19, but also exacerbated by it, is such that the registered persons and their businesses (i.e. dental laboratories) have equally been adversely affected by the economic prevailing economic conditions in the country. Raising fees is a natural option or intervention at Council's disposal in order to lessen the cost of regulation on the SADTC. However, that option has to be delicately balanced with the implications such could have on the registered persons.



## 10.2 REGULATORY ENVIRONMENT

Regulation by its very nature has a strong, and possibly dominant transactional component or outlook. This is so across wide-ranging regulatory models and spectra. For instance, the following regulatory activities which are central to the SADTC's mandate, are inherently transactional in nature:

- Registration of Dental Technicians, Dental Technologists and Dental Laboratories.
- Conducting inspections.
- Enforcement of good conduct (i.e. disciplinary tribunals).
- University Programme Accreditation.
- Managing Continuing Professional Development.

It is important for the SADTC's pursuit of a quality regulatory service to be embedded in its strategic thrust going forward. Part of doing so, is to balance the transactional outlook of its mandate with a strategic outlook and achieve a delicate balancing act.

The strategic outlook (alongside a transactional one) simply means that a visionary regulator will constantly look at not merely regulating, but also equally considering the impact, (positive and negative) of regulation in itself and on those that it exists to regulate.

Regulation without the necessary checks and balances, however, can create as many problems as it provides solutions. Regular regulatory impact assessments therefore become imperative.

In many cases policy makers are primarily concerned with the first order effects of regulation and do not consider spill-over and second-order effects. This mindset, which can be referred to as 'regulate first', tends to deal with unintended consequences after regulation has been imposed rather than trying to prevent it.

Regulatory Impact assessments ("RIAs") ensure that regulation is well thought through and designed, and that it takes into account both the intended and unintended impact thereof. RIAs therefore should not be seen as static post-event damage assessment, but as a dynamic learning and facilitation process which will ensure continual best practice in policy development and regulatory excellence.

The SADTC cannot, in discharging its regulatory mandate, be oblivious, deliberately or inadvertently, to the regulatory burden that regulation in general brings to bear to the regulated. This is by and large in the form of the cost of regulatory compliance, and its impact on the growth and development of the businesses that it regulates. There are always unintended costs and spin-offs to regulation.

Markets are dynamic, interactive systems that react to the incentives and disincentives provided by, amongst other things, regulation. In SADTC's case, the regulated persons and entities are faced with consequences to non-compliance (i.e. disincentives). However, there are less incentives to reward regulatory compliance. That missing cog will go a long way in transforming Council's transactional outlook into a responsive, proactive and therefore strategic one that demonstrates value for money and concomitantly, a quality service offering to the regulated.

Going forward, Council has to come up with innovative incentive solutions (financial and non-financial) to reward commitment to regulatory compliance by its registered persons (alongside disincentivizing regulatory non-compliance). Those solutions must be documented in the Council's strategic plan.

### 10.3 SERVICE DELIVERY ENVIRONMENT

There is no professional regulatory landscape in the world that is not undergoing constant change / evolution. The competitive and rapidly changing technological landscape necessitates an agile and evolving profession and relatedly, an agile and responsive regulator.

The imperative of the SADTC to remain relevant amidst the changing regulatory landscape needs no over-emphasis, and is therefore non-negotiable. One of the key considerations is to constantly review the quality of the regulatory service offering by the SADTC to its registered persons.

The SADTC exists to render a regulatory service towards the Dental Technology Profession. In return for rendering that service, the Dental Technicians Act empowers the SADTC to levy registration fees from those it exists to render a regulatory service.

Naturally, those who pay registration and dental laboratory fees to the SADTC, have an expectation of value for money in how the SADTC regulates them. Many expectations rightly emanate/ arise in this regard, some of which are listed below:

- Expeditious/ quick turnaround times in processing registrations/renewals.
- Accurate member records in the SADTC's registers/ database.
- Regular and accurate updates by Council to the members on the developments in the profession.
- Expeditious/ quick turnaround times in processing of disciplinary matters.
- Expeditious/ quick turnaround times in processing of university programme accreditations.
- Demonstrable measures by Council to minimise the burden of regulation on the members.
- SADTC being responsive to member queries and requests for support (i.e. the ability of the SADTC to “protect the turf” of the registered persons and their dental laboratories).

All the above expectations (and more) translate into a regulatory service offering by the SADTC towards registered members. SADTC therefore exists to strive for meeting and possibly exceeding those expectations. Relatedly therefore, SADTC's overall strategic thrust should be measured against, *inter alia*, the quality of its service offering towards its registered members.



## 10.4 ORGANISATIONAL ENVIRONMENT

The restrictions of level 5 lockdown ground to a halt all the SABC's progress. The hope of a speedy return to normalcy faded as more restrictions followed after the initial lockdown. It was, therefore, no surprise that more than half of the predetermined objectives were not achieved. The pandemic proved more disruptive than anticipated.

**Funding Environment / Revenue collection:** Linked to the effects of Covid -19, revenue collection by the SADTC took a huge knock on account of the effects of the pandemic on the business of registered dental laboratories. This challenge was not unique to the SADTC and its registered persons only but was also country-wide.

**Legislative Environment:** for a number of years, the SADTC had submitted its comprehensive amendments in respect of the current Dental Technicians Act to the Department of Health for processing. That process has been overtaken by the Department's focus on the National Health Insurance (NHI) Bill and its implementation, which is what the Department has given all the priority to in the previous year. Whilst that process is underway, the SADTC remains governed by the outdated founding legislation, the Dental Technicians Act of 1979, which is an inhibitor to effective regulation by the SADTC.

**Technological Environment:** the Fourth Industrial Revolution is upon us. This demands the SADTC's migration from a manual method of fulfilling its mandate to a digital one. However, that is not possible owing to the stringent budgetary constraints that the Council continues to face. This as well inhibits SADTC's ability to fully and effectively render regulatory services to its registered persons, and to be agile and responsive to the fast-evolving demands of the profession.

The SADTC's organisational environment is expected to remain unchanged during the next reporting year owing to the constraints faced by the institution.



## 11. STRATEGIC OUTCOME-ORIENTED GOALS

Like all well-run statutory councils in South Africa, and also informed by best practice in good institutional governance, the SADTC during the period under review continued to operate on the basis of the Council-approved strategic plan, the annual performance plan (APP) as well as corporate values. In addition, it is well documented that the SADTC stakeholders, especially registered persons as well as those who aspire to register with the SADTC, have over a period of time (through roadshows and DENTASAAGMs which the SADTC attended), consistently raised a number of concerns and issues with how the SADTC carries out its mandate (which they fund through registration fees), and also raised expectations that the SADTC as a responsive regulator must respond thereto, and thus remain relevant to the profession, and from which they could derive value/benefit as stakeholders going forward.

Therefore SADTC's strategic duty to regularly review the regulatory, governance and operational instruments through which it carries out its mandate and recalibrate itself, is a natural consequence and an expected deliverable once Council has approved its strategic plan, the annual performance plan as well as the corporate values.

Under the challenging environment brought about by the effect of Covid-19 and concomitant Government restrictions, the SADTC continued to work towards achieving the goals embedded in its strategic roadmap. Underpinning the SADTC's strategic thrust during the period under review were two key performance areas, which are as follows:

### 11.1 KEY PERFORMANCE AREA 1: REGULATION AND GUIDANCE OF THE PROFESSION

A strategic goal underpinning KPA 1 is Registration, educational and professional conduct mandates that are carried out in accordance with the legislative and policy requirements. Five strategic objectives supporting KPA 1 are as follows:

- **Promotion of awareness through education, information and awareness programmes for the profession and the public**

Due to the prevailing pandemic in the country, tried and tested ways of reaching out to registered persons through inspections and roadshows, where education, information and awareness took place on a direct and interactive basis, this was not achieved during the period under review. However the Office of the Registrar continued to, on pre-determined intervals, disseminate information and the developments within Council and within the profession via newsletters and through its website.

- **SAQA accreditation maintained in good standing**

This objective was achieved during the period under review, and the SADTC remains in good standing with the South African Qualifications Authority through sustained accreditation with that Institution by the uploading of data into the National Learners Records Database (NRLD).



- **Maintenance of sound stakeholder relations**

A key institutional philosophy that should underpin the well-running of institutions, is to ensure their continued relevance in the 21<sup>st</sup> century and beyond: be it politically, strategically, technologically as well as on socio-economic or socio-political matters of the country that that institution operates in. The SADTC is no exception in this regard.

As Council evolves as a South African regulatory, professional institution, it must be relevant within the broader society that it operates (and from which it draws its stakeholders), and in this regard should continuously engage with its stakeholders to ensure that it remains relevant: notably with the registered persons, the voluntary associations, institutions of higher learning, employers of Dental Technicians and Technologists, sister Councils such as the Health Professions Council and the Council for Medical Schemes, Government institutions at local, provincial and national levels, the media, and stakeholders abroad.

Stakeholder relations by and large remained intact during this period. However, the following developments have highlighted a need to review and strengthen Council's stakeholder management in relation to the sole voluntary association for the profession: DENTASA. A divergence in the approach and outlook by the two institutions in respect of areas such as the independence of Council, the role of the VA, transformation, and other related matters remain sticking points which Council believes can only be resolved through continuous and constructive dialogue, hopefully to culminate in the signing of a sound voluntary association recognition framework, flowing out of which will be shared responsibilities, sharing of information, and parenthood in the best interests of the members of the profession.

- **Achieve organisational coherence through effective and efficient “Council and Committee Governance” in line with legislation and best practice, and institutional compliance with legislation and institutional policy instruments**

Council and its committees were successful in circumventing the effects of Covid-19 and its concomitant restrictions by fully utilising virtual platforms to hold meetings and transact the oversight function of Council. As reported under the Governance section below, a satisfactory number of Council and Committee meetings were held virtually during the period under review.

There were two incidents of non-adherence to good governance practices by two Council members, which posed a governance risk to the optimum functioning of Council. Council acted swiftly and decisively and, in conjunction with the Office of the Minister of Health, acted on those issues and restored Council's functionality.

- **Effective and efficient systems to support the execution of organisational strategy.**

Focus in so far as this objective was concerned was primarily on maintaining high levels of internal control and probity by maintaining the previous clean record of unqualified audits. We are pleased to announce that the SADTC has once obtained an unqualified audit opinion, and remains fully committed to, in future financial years, maintain its unqualified audit track record.

Council has adopted a combined assurance model so as to assure the different aspects of its operations. This model ensures that a coordinated (combined) approach is applied by Council in receiving assurance on whether key risks are being managed appropriately within Council. In this regard, Council also has in place a mature and robust risk management strategy. These assurances are obtained from Council, its Committees, Council management/ Administration as well as external auditors.



Institutional “lines of defence” are in place to manage risk, and which ensure that a holistic approach to assessing the management of risk in Council, is adopted. These lines of defence are:

- Management: the Registrar operationally looks at day to day management of risks.
- External auditors provide objective assurance management of key risks and provide support to the Registrar and the Audit and Risk Committee.
- Audit and Risk Committee, which is responsible for risk oversight.
- Council as the ultimate custodian of risk management.

Council does not have an internal audit function due to structural organisational limitations as Council is quite a small institution with a limited budget. It can neither afford the services of an internal auditor either by way of a fulltime staff member, or even if external, additional to the external audit function.

## 11.2 KEY PERFORMANCE AREA 2: ORGANISATIONAL EXCELLENCE

A strategic goal underpinning KPA 2 is that of a sustainable, transformed, and effective organisation that is capable of delivering the impact desired by its stakeholders and society.

Three strategic objectives supporting KPA2 are as follows:

### 11.2.1 Dental Technicians, Technologists, Clinical Dental Technologists and Dental Laboratories are registered through accessible, fair, transparent and credible systems and globally accepted standards.

SADTC's registration mandate is derived from the Dental Technicians Act, which clearly stipulates the following:

**Registration of Dental Technicians and Dental Technologists( section 18(1)):** *“Any person who intends to be registered as a dental technician or a dental technologist in terms of this Act shall apply to the Council in writing and shall submit the qualification which, in his or her submission, entitles him or her to registration, together with such proof of his or her identity and of the authenticity and validity of the qualification submitted, as may be required by the Council.*

*(2) If the Council is satisfied that the qualification and the other documents submitted in support of the application comply with the requirements of this Act, it shall, upon payment of the prescribed fee, cause the necessary entry to be made in the register and the Registrar shall thereupon issue a registration certificate authorising the applicant, subject to the provisions of this Act or any other law, to practise the profession of dental technician or dental technologist, as the case may be”.*

**Keeping of Registers (Section 20 (1))** *“The Council shall keep separate registers in respect of dental technicians, dental technologists, student dental technicians and student dental technologists, and shall enter in the appropriate register the prescribed particulars of every person whose application is granted under section 18 or 19”.*

There has not been any notable increase in SADTC's register. This as well is ascribed to the prevailing difficult circumstances in the profession, brought about by the Covid 19 and concomitant Government restrictions.

There has over the years been a steady decline of registration renewals. This is owing to the unfavourable economic conditions in the country which the regulated business entities under the SADTC's regulatory realm were not spared the implications of.

Interventions were put in place to follow up on non-renewals and in most cases such interventions yielded a positive response. However, in a few instances these non-renewals were faced with the consequence of erasure in line with the Act and its Regulations.

Owing to the Covid-related travel restrictions and the associated limitations on the Inspectorate to undertake inspections during the year under review, the SADTC was unable to track non-renewals that were practicing. This will be followed up during the 2022/23 financial year through Council's inspectorate.

The table below reflects the number of renewals successfully finalised during the year under review.

Category of Registration	Number of Renewals Effected During The Year Under Review
Technicians/Technologists	12
Dental Laboratories	2
Dental Traders	0

The next table reflects the number of new registrations effected during the year under review.

Category of Registration	Number of New Registrations During The Year Under Review
Technicians/Technologists	29
Dental Laboratories	25
Dental Traders	1

Related to the above, there has been a number of erasures that were implemented after due process. The details are as follows:

Category of Registration	Number of Erasures Effected During The Year Under Review
Dental Technician/Technologist	12
Dental Laboratory	14
Dental Trader	0

### Registration of Dental Laboratory Assistants

Whilst this category of registration is provided for in section 28 of the Act, no register was established at the end of the reporting period. This is because the regulations to allow for this have not emerged from the legal department of the National Department of Health, where they have languished since 2012.

### Registration of Informally Trained Persons as Dental Technician Assistants

No register is in place yet. The process of setting up a register is underway; the Council has started the process of re-developing the regulations. Once again, this is also because the regulations to allow for this have not emerged from the legal department of the National Department of Health, where they have also languished since 2012

The non-existence of registers in respect of the above-stated two categories means that Council has not fully executed its registration mandate, as enjoined by the Act. This omission requires urgent attention going forward but is at the mercy of the National Department of Health. Once the registers are in place, such would pave way for the much-needed revenue streams for Council.

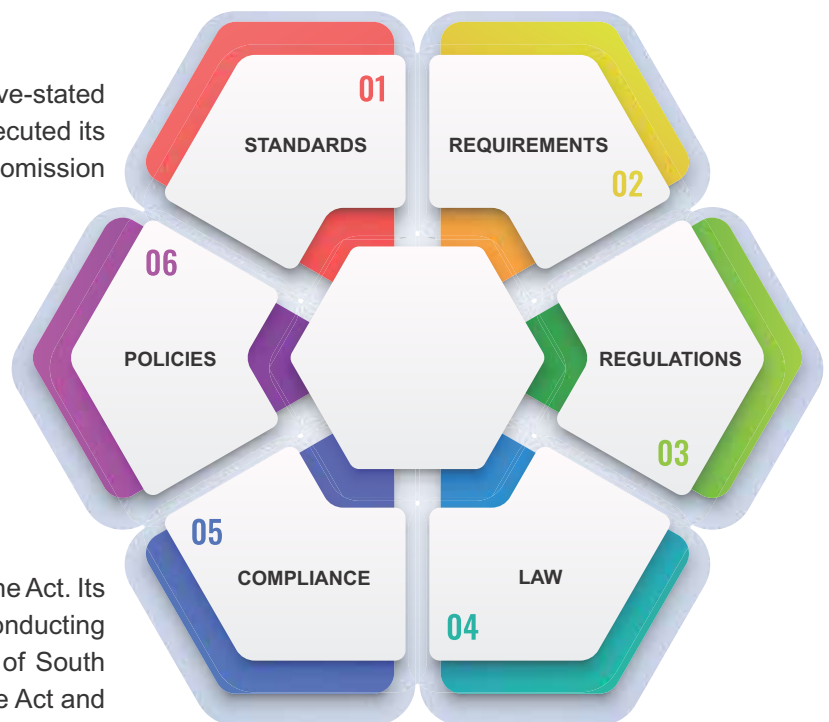
#### 11.2.2 Effective and efficient Inspectorate function with focus on compliance

The inspectorate is a division of the Council that primarily looks at ensuring compliance of all dental laboratories according to the regulations set out in the Act. Its mandate of protecting the public is achieved by conducting inspections of dental laboratories in the Republic of South Africa and effectively enforcing the provisions of the Act and its regulations.

Due to the decision that was taken by Council not to erase registered members and laboratories for non-payment of annual fees, the inspectorate was able to focus more on routine inspections. This enabled the inspectorate to pick up on critical and quite common issues that the inspectorate will still require the Council's guidance on.

Issues such as laboratories that were never fully registered with the Council because of non-compliance, but have been operating for over a decade without a full registration certificate; laboratory owners employing unqualified people to do the work of dental technicians so that they can spend less on salaries and be able to increase the volume of work coming in and give their clients enormous discounts, which is one of the problems that are slowly destroying the Dental Technology industry.

Covid-related restrictions impacted negatively on this strategic objective, resulting in under-achievement. The limitations/restrictions encountered during the year under review, primarily centred around the SADTC's inability to conduct as many inspections as it had planned; as well as investing and instituting disciplinary corrective measures through convening disciplinary tribunals. This has resulted in a backlog which will be addressed during the following financial year (2022/23).



### Summary of inspections conducted per Province

	2021/22	2020/21
Gauteng Province	40	37
North West Province	9	7
Western Cape Province	37	25
Free State Province	4	2
Limpopo Province	0	3
KwaZulu -Natal Province	35	21
Eastern Cape Province	14	7
Mpumalanga Province	2	6
Northern Cape	0	2

A total of 141 inspections were conducted during the 2021/2022 financial year, and these inspections were divided into the following categories:

CATEGORY	TOTAL	%
New Dental Laboratory Registrations	12	9
Relocation of an existing laboratory/Change in Address	12	9
Re-opening of previously registered dental Laboratory	4	3
Routine Inspections	92	65
Erasures to Confirm	16	11
Complaints	3	2
Change in Partnership	1	1
Follow up with SAPS	1	1

Most of the routine inspections that were conducted during this reporting period assisted the Inspectorate with vital data, and also provided a clear picture of what the Inspectorate needs to focus on moving forward. These inspections also had a positive impact on the perception many registered members have of the Council, especially laboratory owners whose laboratories had not been inspected in over a decade.

It was also discovered that older laboratories (registered 15 to 20 years ago) had a higher compliance rate and always paid their annual fees every year compared with laboratories that were registered in the last 10 years.

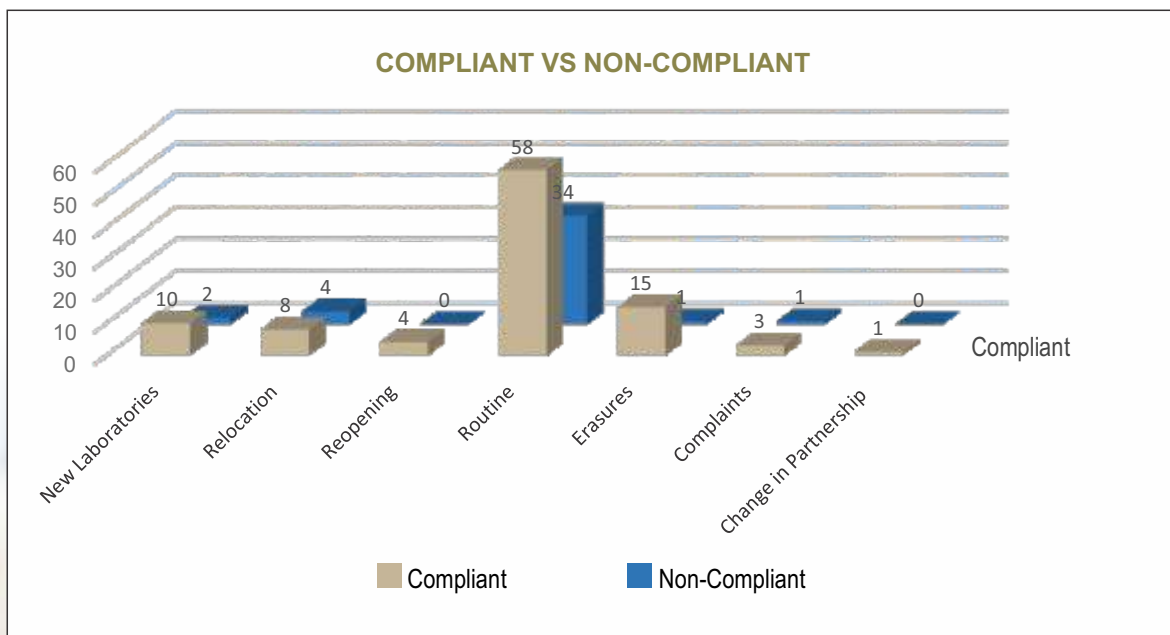
Other common issues that were picked up from these inspections are elaborated on further under each province section.

Below is a table showing inspections conducted in each province in the last three FYs

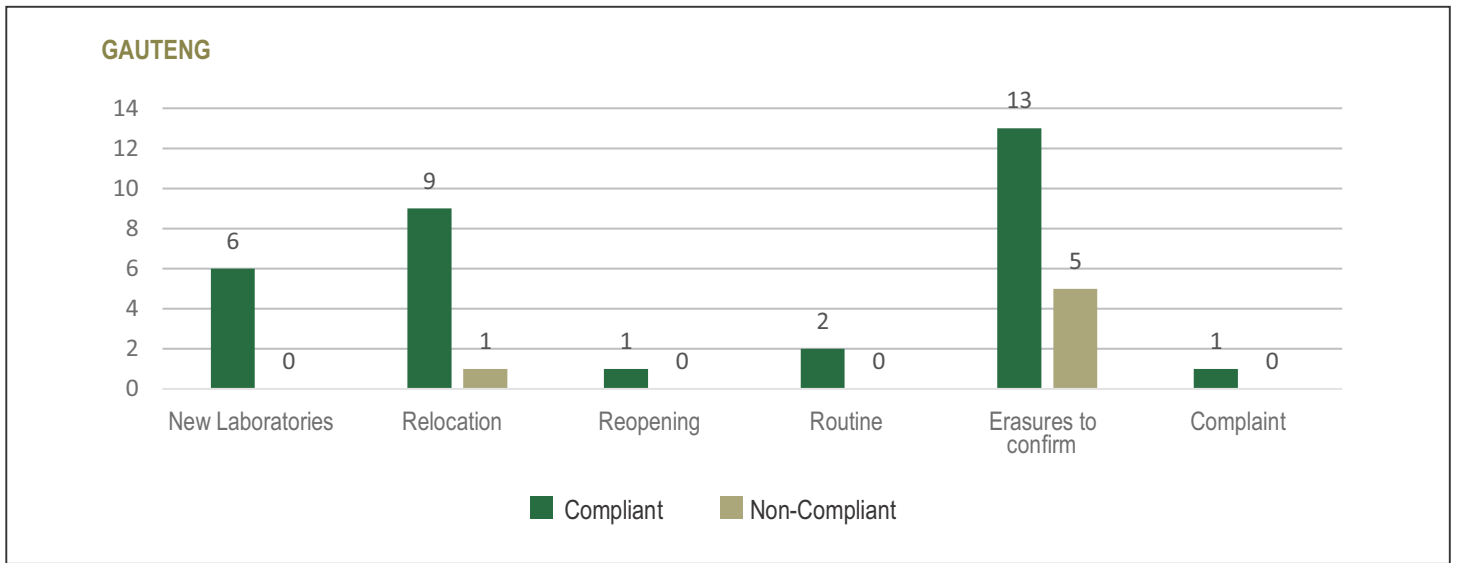
PROVINCES	INSPECTIONS CONDUCTED		
	2019/2020	2020/2021	2021/2022
Gauteng	72	37	40
Western Cape	36	25	37
Kwa-Zulu Natal	9	21	35
Eastern Cape	0	7	14
Free State	1	2	4
Northern Cape	0	2	0
Mpumalanga	1	6	2
North West	0	7	9
Limpopo	1	3	0
<b>TOTAL</b>	<b>115</b>	<b>110</b>	<b>141</b>

The overall rate of compliance in the financial year under review was 70%, with 23 dental laboratories recommended for full registration.

Out of the (16 erasures, only one was found in the Western Cape operating illegally and a case with SAPS was opened.



## I. GAUTENG PROVINCE INSPECTIONS



Category of Inspection	No. of Inspections	Compliant	Non-Compliant
New Laboratories	3	3	0
Relocations	1	1	0
Routine Inspections	28	23	5
Erasures to Confirm	7	7	0
Complaints	1	1	0

### Inspection Summary:

Labs Inspected	40	
Compliant	35	88 %
Non-Compliant	5	12%

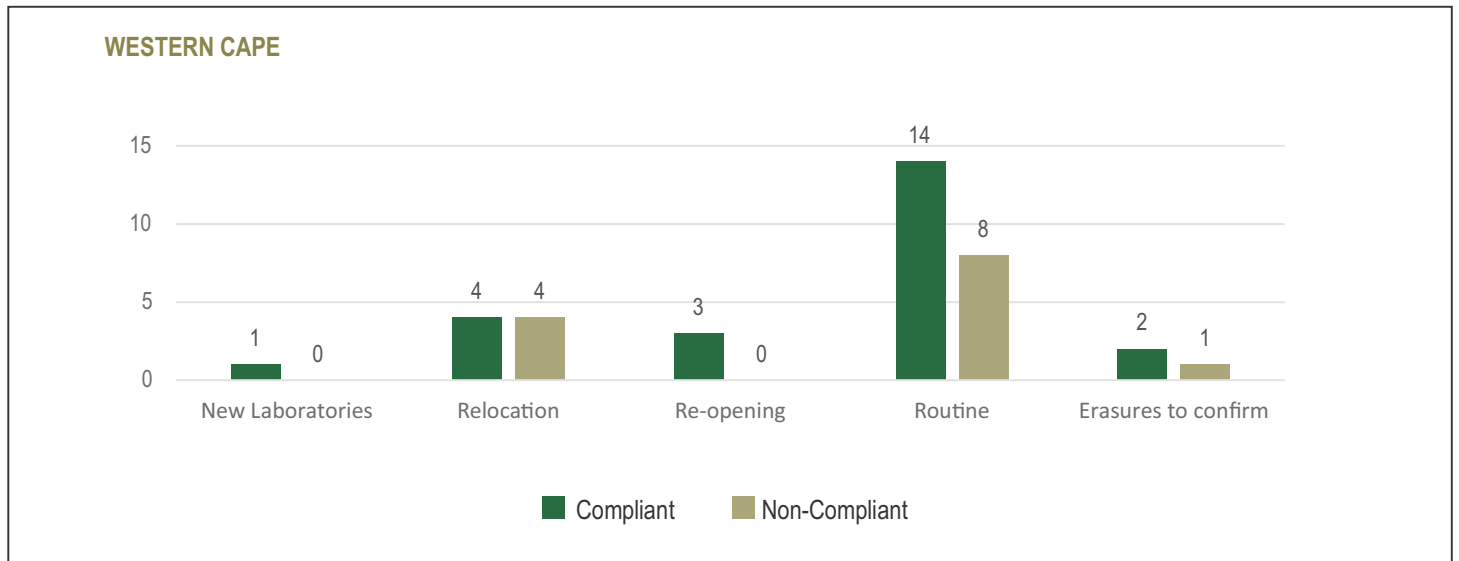
The Gauteng Province has 264 registered dental laboratories, with a compliance rate of 88% of the inspections conducted in the 2021/2022 financial year.

This province has the highest compliance rate and continues to show a high level of professionalism and understanding of the laws and regulations that govern Dental technology.

The compliant older laboratories that were referred to are mostly situated in this province, and the owners of these laboratories are always welcoming and like to engage in positive topics about the profession. The two laboratories that were not compliant under the routine inspections were sent compliance notice letters, and are now in the process of resolving their issues.

Most of the erasures that were confirmed in this province were voluntary erasures, some due to retirement and some emigration.

## II. WESTERN CAPE PROVINCE INSPECTIONS



Category of Inspection	No. of Inspections	Compliant	Non-Compliant
New Laboratories	1	1	0
Relocations	8	4	4
Routine Inspections	3	3	0
Erasures to Confirm	22	14	8
Complaints	3	2	1
Case opened with SAPS	1		

### Inspection Summary:

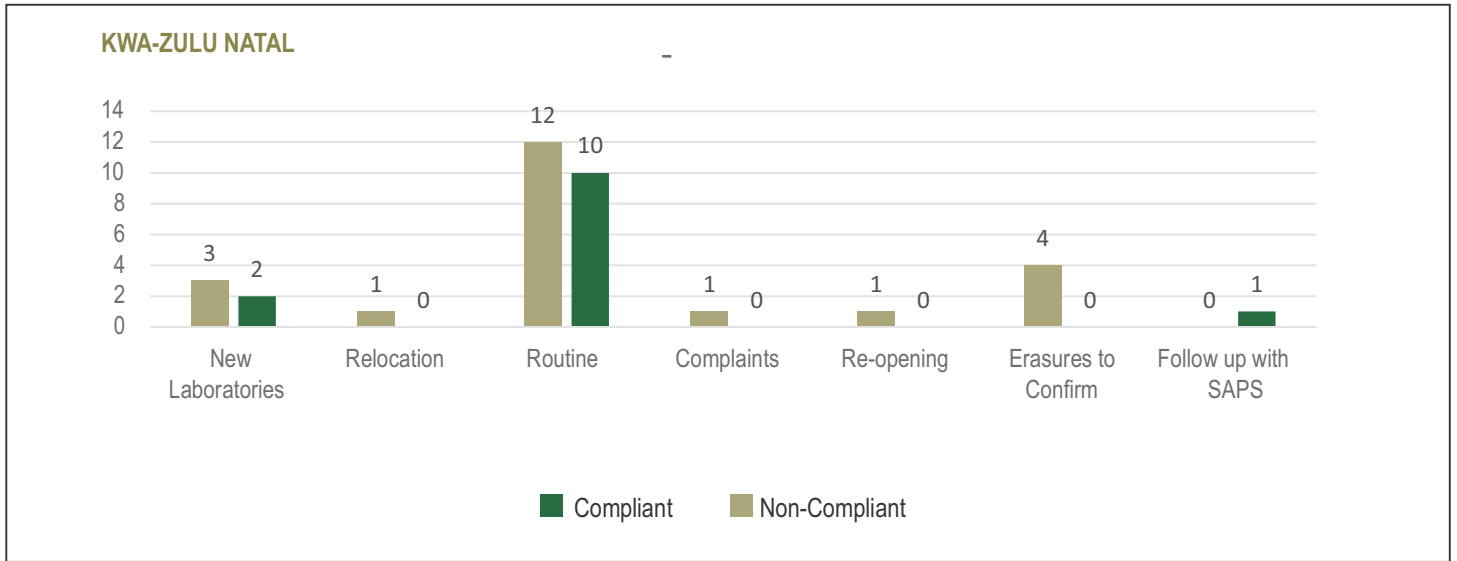
Labs Inspected	37	
Compliant	24	65%
Non-Compliant	13	35%

The Western Cape Province has 159 registered dental laboratories, with a compliance rate of 65% of the inspections conducted in the 2021/2022 financial year.

One laboratory that was removed from the register due to non-payment of annual fees, was found operating illegally, and a criminal case with SAPS was opened. So far, the owner of the laboratory has only managed to pay just over 50% of the restoration fee and is still in the process of restoring.



### III. KWA-ZULU NATAL PROVINCE INSPECTIONS



Category of Inspection	No. of Inspections	Compliant	Non-Compliant
New Laboratories	6	4	2
Relocations	1	1	0
Routine Inspections	20	5	15
Complaints	2	1	1
Re-opening Laboratories	1	1	0
Erasures to Confirm	4	4	0
Follow up with SAPS	1	0	1

#### Inspection Summary:

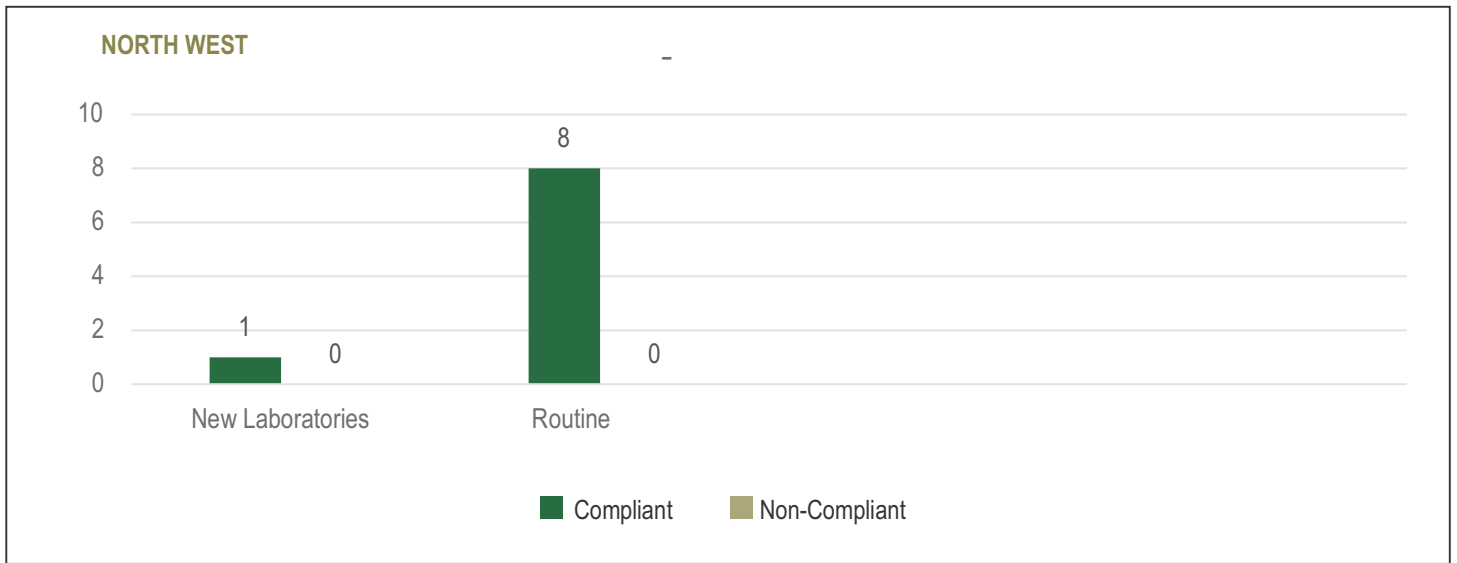
Labs Inspected	35	
Compliant	16	46%
Non-Compliant	19	54%

KZN has 87 registered dental laboratories, with a compliance rate of just 46% of the inspections conducted in the 2021/2022 financial year.

This province has the lowest compliance rate, with the most non-compliance issues that have a negative impact on the Dental Technology profession. The majority of laboratory owners in this province employ unqualified people to do the work of dental technicians, which enables them to give their clients a discount of up to 50%. This way of operating has destroyed the dental technology industry in KZN and continues to breed unqualified people for the illegal industry. Recommendations for disciplinary hearings in this regard were made to Council, so as to make an example of these laboratories.



## IV. NORTH WEST PROVINCE INSPECTIONS



Category of Inspection	No. of Inspections	Compliant	Non-Compliant
New Laboratories	1	1	0
Routine inspections	8	8	0

### Inspection Summary:

Labs Inspected	9	
Compliant	9	100%
Non-Compliant	0	0%

The North West Province has twenty-eight (28) registered dental laboratories, with a compliance rate of 100% of the inspections conducted in the 2021/2022 financial year. Only nine dental laboratories were inspected in this province and all were compliant.

## V. MPUMALANGA INSPECTIONS



Category of Inspection	No. of Inspections	Compliant	Non-Compliant
Relocations	1	1	0
Routine inspections	1	1	0

### Inspection Summary:

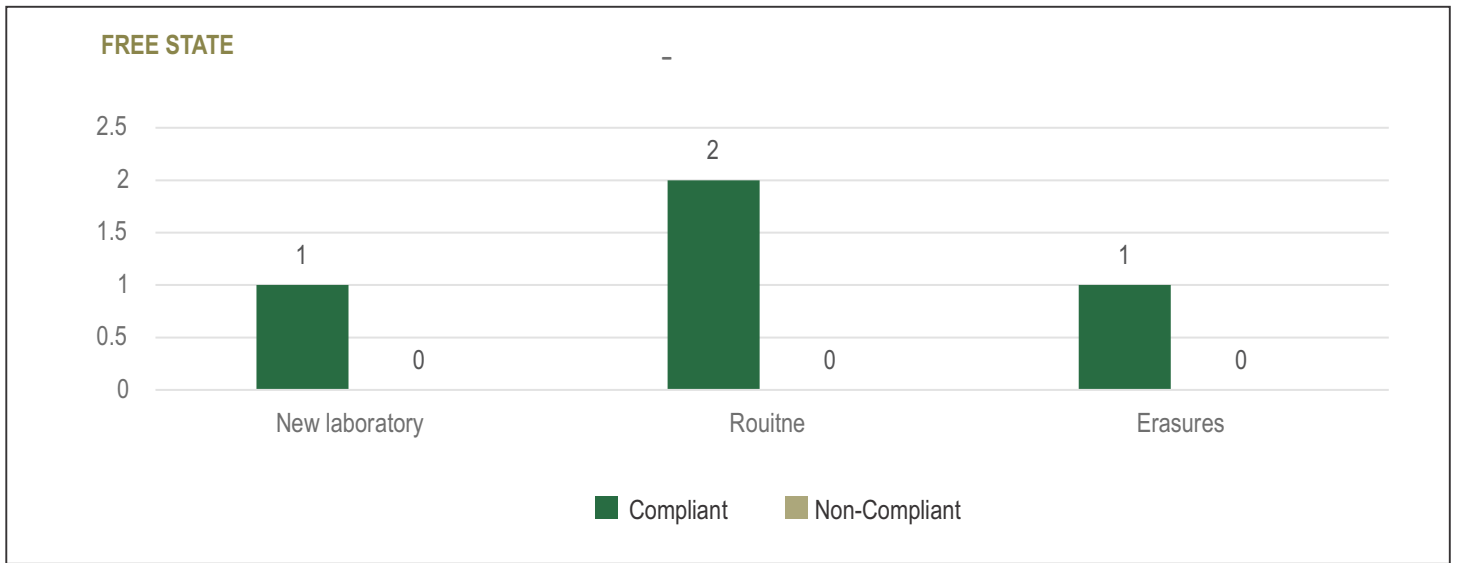
Labs Inspected	2	
Compliant	2	100%
Non-Compliant	0	0%

The Mpumalanga Province has 23 registered dental laboratories, with a compliance rate of 100% of the inspections conducted in the 2021/2022 financial year.

Only two dental laboratories were inspected in this province, and both laboratories were compliant.



## VI. FREE STATE PROVINCE INSPECTIONS



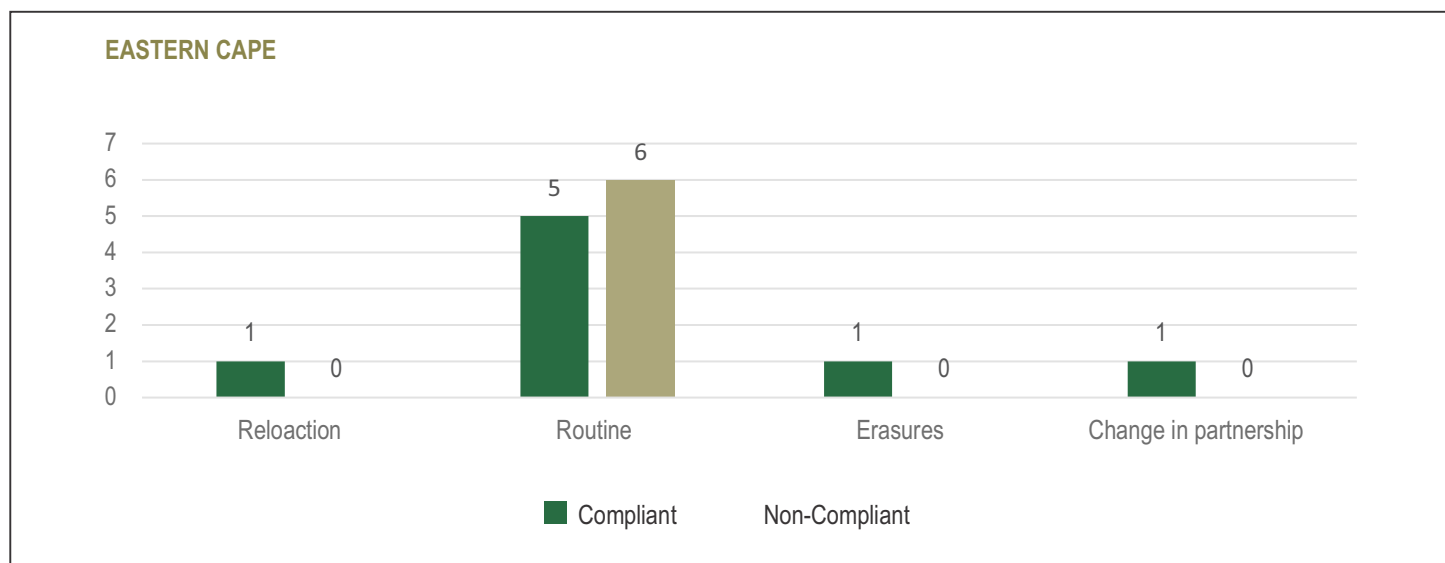
Category of Inspection	No. of Inspections	Compliant	Non-Compliant
New Laboratories	1	1	0
Routine Inspections	2	2	0
Erasures to Confirm	1	1	0

### Inspection Summary:

Labs Inspected	4	
Compliant	4	100%
Non-Compliant	0	0%

The Free State Province has 23 registered dental laboratories, with a compliance rate of 100% of the inspections conducted in the 2021/2022 financial year. Only four dental laboratories were inspected in this province, and all four laboratories were compliant.

## VII. EASTERN CAPE PROVINCE INSPECTIONS



Category of Inspection	No. of Inspections	Compliant	Non-Compliant
Relocations	1	1	0
Routine Inspections	11	5	6
Erasures to Confirm	1	1	0
Change in partnership	1	1	0

### Inspection Summary:

Labs Inspected	14	
Compliant	8	67%
Non-Compliant	6	43%

The Eastern Cape Province has 24 registered dental laboratories, with a compliance rate of 67% of the inspections conducted in the 2021/2022 financial year. Most of the noncompliance issues in this province were the same as those in KZN but in the Eastern Cape it is done by dentists who own registered dental laboratories.

These dentists employ unqualified people to do work of dental technicians and claim that the unqualified people only do plaster work and that the technical work is actually done by themselves. Recommendations on dealing with this issue together with HPCSA have been made to Council.

## VIII. LIMPOPO PROVINCE INSPECTIONS

Limpopo Province has 22 registered and active dental laboratories, still maintaining the 100% compliance rate from the last inspections conducted from 2017 to 2020 in the province.

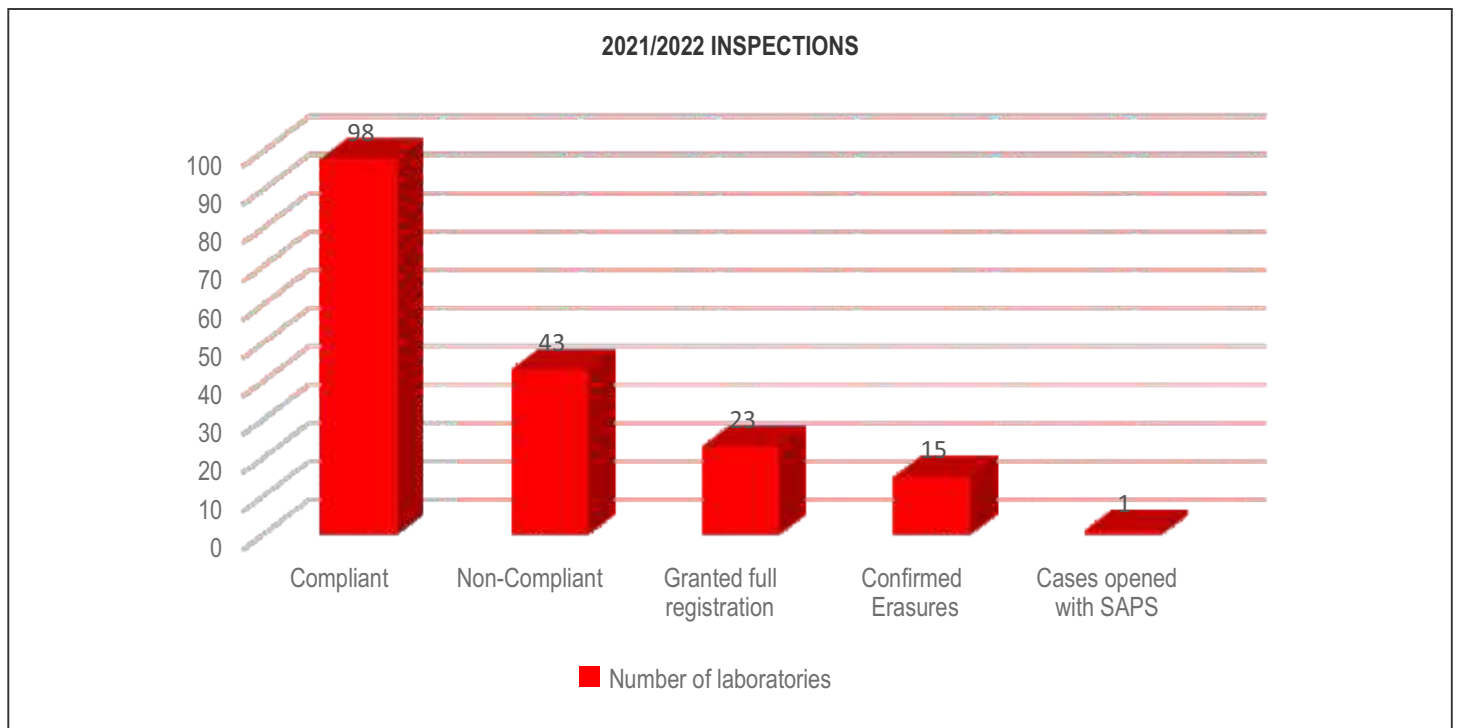
No inspections were conducted in this province during the financial year under review.

## IX. NORTHERN CAPE PROVINCE INSPECTIONS

Northern Cape Province has five registered and active dental laboratories, still maintaining the 100% compliance rate from the last inspections conducted in 2018 and 2020 in the province.

No inspections were conducted in this province during the financial year under review.

Below is Key statistical data in respect of the overall narrative of this report.



The decision taken by Council not to erase members who still owed annual fees, was very helpful to the profession, as we are all aware of the financial crisis the country is facing, it also allowed the Inspectorate to focus on routine inspections, a category that had taken a “back seat” for years.

The financial year under review was a year of recovery for most dental laboratories, where owners were working on getting their businesses back to what they were before the pandemic.

All the issues faced by the Inspectorate were detailed in its last report to Council and possible solutions are under discussion.

The issue of non compliance is still a result of a lack of knowledge of the Dental Technicians Act and its regulations from registered laboratory owners and even other dental professionals. Most of the laboratory owners neither have a copy of the Act nor are familiar with the laws and regulations that govern the dental technology profession and that provide guidelines for conducting a Dental Laboratory in the Republic of South Africa.

The inspectorate still requires assistance from the Council to get the Health Professions Council of South Africa (HPCSA) to come on board in assisting us with unregistered dental laboratories operated by their members. In the last report it was suggested that perhaps HSPCSA can be asked to send out communication to their registered members (Dentists & even Dental Therapists) to shed some light on the guidelines for conducting a dental laboratory in the Republic of South Africa, mainly **Section 30** of the Act. We still receive several complaints about Dentists and Dental Therapists operating dental laboratories and employing unregistered people to do the work.

The issue of opening criminal cases with the South African Police Services (SAPS) and maintaining their focus on investigations until conclusion, still remains a challenge for the inspectorate.

**Criminal Cases opened by the inspectorate in the financial year under review.**

Cases with SAPS	Date Opened	Category of Offence	Outcome
LA1549 Diep River Police station. CapeTown (WC)	19/05/2021	De-registered dental technician operating a de-registered dental laboratory.	Recovered R22,380.00 Not yet restored, R20,815,00 still outstanding, the case is ongoing.

**11.2.3 Dental Technology practitioners are recognised through excellent, relevant and globally accepted educational standards**

**11.2.3.1 University Programme Accreditation**

Timeous accreditation of all Dental Technician, Technology Programmes in higher education institutions in South Africa; Approved CPD accreditation policy and Establishment of National Council Professional Registration Examination (NPRE) were the primary areas of focus during the period under review.

This objective exists to assist the SADTC ensure that Universities that are accredited to offer Dental Technology programmes, do so within the SADTC pre-determined policy instruments and regulations.

Three Universities of Technology (UoTs) offer Dental Technology Programmes that are accredited by the SADTC. Through various accreditation visits and inspections, Council has been working with UoTs to address the deficiencies identified, with the sole objective of ensuring that those UoTs produce the best quality graduates that meet the exacting standards of being registered by Council as Dental Technicians and Technologists. In this regard, Council has been relentless in executing this strategic objective, but it has not been without controversy and difficulties.



**11.2.3.2 Rubrics**

A tool that Council has developed and implemented after extensive consultations and the holding of workshops with all the UoTs, is the rubrics: an objective means of assessing the basic critical criteria for every procedure that will make it clinically acceptable. Those consultations and workshops were intended to walk the UoTs through the minimum requirements of the exit level practical examinations and the application of the rubrics.

While the rubrics were supported by the three UoTs in principle, they have only recently, in the last few months, agreed to apply them. This has caused many problems as three years ago, Council required its own examiners to assess all the work in the practical exit-level examinations, as it had done several years previously. This resulted in different methods of assessment between the Council examiners and the university examiners, with the result that many more students failed to achieve standards suitable for registration than the university deemed suitable for graduation.

In addition, this discrepancy led to open defiance. At a workshop to try to finalise agreement on the rubrics the delegation from the Tshwane University of Technology openly sabotaged the entire event. The university in the form of its DVC has since unreservedly apologised for their behaviour.

### 11.2.3.3 The accreditation of the Tshwane University of Technology Programme

Due process underpins every university accreditation process undertaken by Council at each of the three UoTs that offer Dental Technology qualifications in South Africa. Council's responsibility in relation to ensuring that the highest professional standards are maintained in the university curricula, is in pursuit of its statutory mandate to uphold standards in the profession. That notwithstanding, it remains the UoTs' responsibility to provide the training that their students need in order to enter the profession and be registered with Council.

Council undertakes its accreditation role being conscious of not infringing upon the UoTs' academic autonomy. Accordingly, Council always reserves the right not to register students who lack the required standard of education to enter the profession, after all efforts by Council at having that UoT address the identified shortcomings during the programme accreditation.

Council has over the years been working with the three UoTs to develop a common curriculum and recommend a common assessment method.

When the accreditation visits that are undertaken by Council to the UoTs identify certain deficiencies or gaps, Council would, as a starting point, require the UoT concerned to address those deficiencies and close them before their programmes could be granted full accreditation status.

It has also been identified that some UoT staff often lack sufficient exposure to new developments and techniques employed in the profession, meaning that their knowledge and understanding of different aspects are lacking or insufficient.

During Council's 2018 accreditation visit, Council observed an alarming drop in the standard in the work produced by students during the final exit level examinations at Tshwane University of Technology (TUT). This was exacerbated by complaints received by the SADTC from stakeholders, students and the voluntary association (DENTASA). As a result, Council intervened by, firstly, embarking on a series of workshops at that university with the objective of assisting them to develop objective measures of assessing the standards of work of students.

Despite the intervention, that university did not apply those measures. That necessitated Council invoking yet another intervention, which was to appoint its own examiners to assess whether the students at that university met the minimum standards for the registration with Council. Following the assessment by the Council-appointed examiners, they found that the work produced by most students did not meet the minimum standards for registration.

The institution, despite being aware that Council, through its appointed examiners, had failed some students, went ahead, against Council's advice to the contrary, and graduated those students as meeting the standards for graduation and relatedly, registration with Council. Council declined to register those students, which has resulted in a long-drawn dispute between Council and TUT on the one hand, and Council and the aggrieved so-called pipeline students on the other. This issue persisted and spilled into the period under review.

TUT recently appointed a new Deputy Vice Chancellor responsible for Teaching, Learning and Technology, who had requested a meeting with Council to resolve the impasse regarding the certifiability of students passed by TUT versus the findings of the Council's Education Inspectors.



The meeting took place on Tuesday, 23 November 2021 where TUT requested a way to find alignment between their examination policies and Council's requirements. Other aspects included arrangements and logistics for practical exams, including rubrics, curriculum approval of the second and third years of the qualification being offered by TUT, including study guides. TUT also raised issues regarding the pipeline students and their registration by Council.

In the meeting, Council reiterated its support for TUT and indicated its ongoing availability to assist the university to adequately assess students for their final exams and ensure their readiness for professional registration. The meeting agreed that Council would support TUT by assisting it to finalise all the documents requiring approval by Council for accreditation. Towards the end of the meeting, TUT expressed willingness to work with Council to address all quality aspects that would ensure professional registration and employability of students.

### **The pipeline students**

Council is in constant communication with the institution, the affected students, the Department of Health and Universities South Africa to find a lasting solution to the ongoing impasse.

### **Council's position is as follows:**

The pipeline students (as defined) must be placed in commercial dental laboratories in order to carry out the procedures in all discipline to achieve the required standard for registration. The University will identify appropriate dental laboratories and will enter into a written agreement with the laboratory owners, in the same way in which such an agreement would have been made for Work Integrated Learning (WIL). In addition, as per the agreed Council guidelines for WIL, the University will enter into an agreement with the students (including any stipend to be paid) and the Council will approve the laboratories as being *bona fide* registered and compliant laboratories. The dental laboratory owner would then be taught how to assess the student using the examination rubrics used by Council and would then provide confirmation of their opinion that the student has achieved the required number of procedures without supervision and compliant with the Council-approved rubrics.

It can never be in the best interests of the profession if the standards for the registration of graduates were allowed to deteriorate. Council exists to be a watchdog in this regard and will continue to execute that role strictly.





#### 11.2.3.4 Continuing Professional Development (CPD)

Council's Continuing Professional Development (CPD) mandate is derived from Regulation No. R353 issued by the Minister of Health on 12 May 2014.

CPD exists primarily to protect the public interest. An imperative for registered professionals to continuously develop their professional knowledge in a structured manner that is monitored and measured by Council, is a standard across all professional statutory councils in the country.

High levels of CPD non-compliance with little or no consequences remains a challenge in the Council. CPD Rules in statutory councils are intended to regulate and enforce compliance by registered persons with CPD. There are currently a number of challenges being experienced by Council in respect of the regulation of CPD. Council's CPD function is therefore currently ineffective.

Some of the key CPD-related challenges faced by Council are as follows:

- The degree of CPD non-compliance by registered persons remains high. This may be because the measures contained in the Regulations to be applied in the event of non-compliance are couched in very lenient terms. Council is therefore discussing ways to adopt a stricter approach to CPD non-compliance.
- Council previously had little or no control in CPD data as it was previously managed on its behalf by a service provider called MedBay, whose service level agreement (SLA) with Council has since expired. When the MedBay SLA was terminated, MedBay only transferred part of the CPD data to Council and claimed that the remainder of the data belonged to DENTASA. Council, who paid for the MedBay SLA, contested this. MedBay indicated that they would engage DENTASA to release the data. It remains uncertain whether DENTASA had been approached by MedBay to transfer relevant data to SADTC. Council has been informed that DENTASA also paid MedBay to manage data on their behalf. DENTASA has since agreed to engage MedBay in an effort to secure the information that Council requires.



### 11.2.3.5 National Professional Registration Examination (NPRE)

Council has for a number of years been considering reinstating a National Professional Registration Examination (NPRE).

The development and implementation of the NPRE has become more urgent in light of the challenges that were encountered with the level of teaching standards at UoTs during the period under review and before, including concerns about student competence. The NPRE would then become an essential requirement for registration purposes after students have gained some industry experience.

This initiative would require some changes in terms of the governing legislation, as well as cooperation from the universities. Council will then be responsible for the final examination as well as the practical sample work, which would require close participation with the profession.

Considerable work needs to be done in relation to various principled decisions that were taken by the NPRE Task Team. These include: the incorporation of jurisprudence and ethics in the final examinations; development of practical sample work as a benchmark; the use of UoTs' facilities for conducting the examinations and invigilation; compensation to the UoTs for their participation; inspection of UoT facilities; the appointment of the examination panel; and the consequences for students who fail the exam (among others).



### 11.2.3.6 Regulations relating to training and Education and Training of Dental Technicians/Technologists

These were published in 2020 by the National Department of Health with errors and in which many aspects of the previous regulations from 2001 were omitted. Amendments were immediately submitted to correct those errors and omissions and the National Department of Health finally published the corrected regulations in July 2022.

## PART D: GOVERNANCE

### 12. ACCOUNTABILITY

Council and Administration recognise that corporate governance is fundamental to the success of the SADTC. The SADTC is therefore committed to corporate governance in order to ensure the sustainability of the SADTC business. That commitment is embraced at all levels of the SADTC.

SADTC's process are reviewed on regular, predetermined intervals with the sole objective of ensuring that there is full compliance with the SADTC's legal and governance requirements, with policy and regulatory requirements, effective, efficient and economic use of SADTC funds, and benchmarking of existing practices as and when required, or necessary.

Within the SADTC, inclusivity, openness, transparency and integrity permeate all the processes of how SADTC business is transacted.

The centrality of SADTC's stakeholders is also key to how the SADTC carries out its business.

Compliance, not only with the letter and spirit of the Dental Technicians Act, but also its Regulations, institutional policies and frameworks, remains a top priority for the SADTC. We are guided by the contents of King IV Code on Corporate Governance.

#### Executive Authority

SADTC's Executive Authority is the National Minister of Health. The relationship between the Minister and the SADTC does not start and end with the appointment of Council members. It is a relationship characterised by open communication, sharing of information and mutual respect. During the period under review, there has been no challenges in so far as the relationship between the SADTC and the Honourable Minister as well as the Department, are concerned.

#### SADTC Council

The role of Council in terms of the Dental Technicians Act constitutes the central and fundamental base for corporate governance in the SADTC. The Council operates independently without any undue interference by any other institution or persons.

During the period under review the SADTC was led by a capable and effective Council and its Committees. All members of the Council and its Committees are independent non-executive members. This is to ensure their independence and objectivity when transacting the business of Council. Nine meetings of Council were held during the period under review.

#### Council Secretariat

Council does not employ the services of a Company Secretary. For all intents and purposes, the Registrar acts in that capacity, assisted by her support staff. Council and Committee members have unrestricted access to the Council Secretariat for advice and support on all governance-related issues. However, Council and Committee members are entitled to obtain independent advice on any aspect of their responsibilities. To an extent that specialist governance services are required, these are, subject to budgetary possibilities, outsourced. Council Secretariat, along with other assurance providers within the SADTC, monitors compliance with legislative and policy requirements.

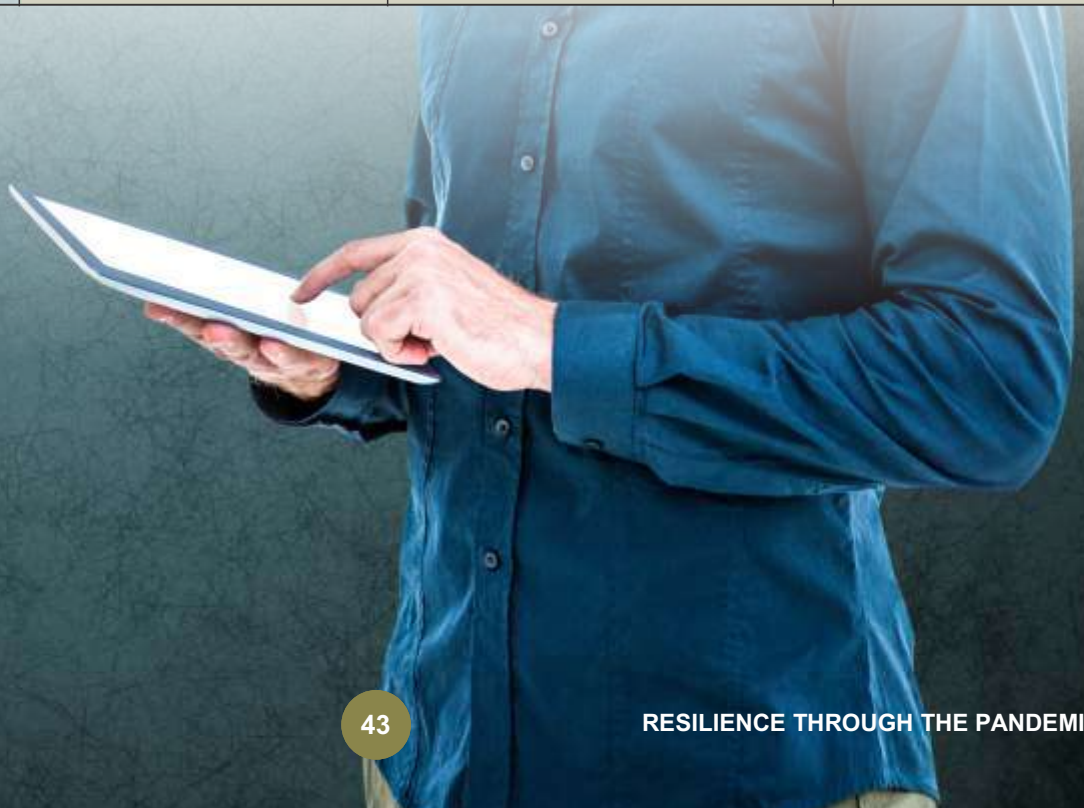
#### Council Committees

Committees of Council are processing Committees in respect of matters that will later require Council decision. Therefore Committees, unless the Delegations of Authority Framework dictates otherwise, only recommend and submit reports to Council and therefore do not have decision-making powers. Each Committee operates within the sphere of Council-approved terms of reference, which outline what their responsibilities are, as well as their meeting protocols.



## Current Council Committees

Committee	Members	Designation	Attendance Pattern
<b>Executive Committee (EXCO)</b>	Prof. CP Owen	Chairperson/President	No meetings
	Ms. N Madiba	Vice President	No meetings
	Mr. L Nematswerani	Treasurer	No meetings
	Dr. M Mcuba	Member	No meetings
	Mr. Steenkamp	Member	No meetings
	Ms. K Govender	Member	No meetings
<b>Disciplinary Committee</b>	Ms. K Govender	Chairperson	No meetings
	Mr. I Noorshib	Deputy Chairperson	No meetings
	Other co-opted members to be nominated	Members	No meetings
<b>Education Committee</b>	Dr. A Vahed	Chairperson	03
	Prof. PD Moipolai	Deputy Chairperson	03
	Mrs. M Bezuidenhout	CPUT Representative	04
	Mrs. Yonela Ngombane	DUT Representative	04
	Mr. GL Maguga	TUT Representative	04
	Mr. Louis Steyn	Chief Education Inspector	04
	Mr. N Ntshikilana	Other Committee Members	04
	Prof. CP Owen	Member	04
	Mr. I Noorshib	Member	03
	Mr. RJ Heynemann	Advisory member of the profession	03
	Dr. M Mcuba	Member	01
	Co-opted members		



## Current Council Committees

Committee	Members	Designation	Attendance Pattern
	Mrs. AD Skea	Education Inspector	03
	Mr. ST Nembahe	Education Inspector	02
CPD Committee	Capt. N Ntshikilana	Chairperson	2
	Mr. I Noorshib	Deputy Chairperson	2
	Mr. LG Maguga	Co-opted member from training UoT Representative (EDCO)	2
	Ms. M Roets	Member elected by the profession	2
	Prof CP Owen	Co-opted members	2
	Maj. G Gunnell		2
Audit Risk & Compliance Committee	Mr. N Goosen	Chairperson	2
	Mr. L Nematswerani	Member	2
	Ms. N Madiba	Member	2
Legal Committee	Ms. K Govender	Chairperson	1
	Prof CP Owen	President of Council	1
	Mr. I Noorshib	Vice President	
	Mr. L Steenkamp	Member from DT Profession	1
	Mr. LA Steyn	Chief Education Inspector	1
Audit & Risk Committee	Mr. N Goosen	Chairperson (Qualified & Independent CA)	4
	Ms. N Madiba	Vice President	2
	Mr. L Nematswerani	Treasurer (per invitation)	4
Evaluation Panel	Prof. CP Owen	Chairperson	No meetings
	Prof. PD Moipolai	Member	No meetings
	Mrs. S Schwartz	Member	No meetings
	Mr. G Peake	Member	No meetings
	Mr. G Bass	Member	No meetings
	Mr. PJH Pretorius	Member	No meetings
	Mr. LA Steyn	Member	No meetings

### Council and Committee remuneration

All Council and Committee members receive a fee for their contribution in Council and Committees in which they serve. The rate is determined by Council on pre-determined intervals. All Council and Committee members also get reimbursed for out-of-pocket expenses incurred on Council's behalf. Further information on this subject appears under the financial statements later below.

### Audit and Risk Committee

This committee is a Council's resource and repository of oversight of good corporate organisation organisation-wide. This committee, which is chaired by an independent non-executive member, exists to be a watchdog on all issues related to corporate governance, compliance, internal controls, risk management and audit processes.

The members of the SADTC's Audit and Risk Committee are the following:

- Mr. N. Goosen (Chairperson)
- Mr. L. Nematswerani (Treasurer)
- Ms. N. Madiba (Member)

Four meetings of this Committee were held during the period under review.

#### **Managing Conflict of Interest**

Members of Council and Council personnel are expected to sign the declarations of conflict of interest at the beginning of the year and at every meeting attended.

#### **Delegations of Authority**

Part of the Council's authority is to delegate some of its responsibilities to either its Committees, or to the Registrar with the sole aim of ensuring that the SADTC remains a viable and sustainable Council.

The day-to-day running of the SADTC is delegated to the Registrar. She has a team which comprises the Deputy Registrar, the Inspectorate and other administrative personnel who assist her in carrying out day-to-day administrative responsibilities delegated to her by Council. She also plays the role of Secretariat and through that role, is tasked with ensuring that the decisions of Council and its Committees are implemented.

#### **Council Induction and Orientation**

All new Council members are taken through formal induction and orientation of the SADTC business, with the objective of ensuring that they know the legislative and governance framework under which the SADTC operates.

#### **Skills, race and gender mix and balance in Council and its Committees**

The SADTC embraces diversity. Therefore, Council and its Committees are evenly balanced in terms of the skills set, race and gender.





### **Council Code of Conduct**

All members of Council signed the code of conduct at the beginning of their term, and the document is reviewed annually.

### **Fraud and Corruption**

Council is yet to develop and adopt a fraud and corruption strategy. The current mechanisms of reporting fraud and corruption are through affidavits submitted to Council, as well as by telephone calls to Council.

Council is committed to protecting its funds and other assets, and in this regard, has adopted a zero-tolerance stance to fraudulent activities. Council has also established a solid relationship with law enforcement agencies in the Republic, to whom fraudulent activities are reported once detected. Resources permitting, Council plans to open a secure fraud hotline in future.

### **Health, safety and environmental issues**

Council complies with health and safety matters and municipal by-laws. Reasonable precautions are taken to ensure a safe working environment. Employees are constantly informed about health and safety issues and measures at the workplace. There is compliance by Council with the Occupational Health and Safety Act of 1995 and other relevant legislation.

Members of the profession are requested to provide a municipal permission letter when they apply for laboratory registrations.

### **Council and Committee Appraisal/ Evaluation**

How the SADTC Council as a collective and as individuals, and how its committees as a collective and as individuals perform, is important to the principle of good corporate governance that the SADTC upholds. Council and Committee appraisal / evaluation is a potent form of development for those that are the subject of the evaluation, in that they will be identify areas of weakness (if any) and improve thereon. Council and Committee appraisal/ evaluation was not undertaken during the period under review, owing primarily to disruptions arising from Covid-19 restrictions.

### **Corporate Social Responsibility**

There are currently no corporate social outreach projects in the SADTC on account of budgetary constraints. It is envisaged that this will remain the case for short to medium term.

## 13. AUDIT

This report highlights the outcomes of audit activities for the year under review. It demonstrates that SADTC's auditors have been hard at work assisting the SADTC Council and Management in identifying and addressing significant risks as well as driving efficiencies whilst providing ongoing assurance to the SADTC.

### 13.1 Report of the Audit and Risk Committee (ARC)

The ARC reports that it has adopted formal terms of reference as its ARC Charter, has regulated its affairs in compliance with that Charter, and has discharged all its responsibilities contained therein, except where changes in accounting policies and practices have not been reviewed.

#### 13.1.1 Audit and Risk Committee Responsibility

The ARC consists of one external member and two Council members. The ARC Chairperson is an external member. The ARC assesses SADTC's risks, with reference to the Council's available resources, expertise, and experience of financial management. The ARC has a policy that outlines its terms of reference.

The role of the ARC is to assist Council to ensure that:

- The SADTC has implemented an effective policy and plan for Risk Management that will enhance the SADTC's ability to achieve its strategic objectives.
- The disclosure regarding risk is comprehensive, timely, and relevant.
- Review the annual financial statements, summarised integrated information, any other intended release of price-sensitive information and prospectuses.
- Comment on the annual financial statements, the accounting practices and the effectiveness of the internal financial controls.
- Review the disclosure of sustainability issues in the annual report to ensure that it is reliable and does not conflict with the financial information.
- Recommend to Council the engagement of an external assurance provider on material sustainability issues.
- Consider whether the external auditor should perform assurance procedures on the interim results.

- Review the content of the summarised information for whether it provides a balanced view.
- Engage the external auditors to provide assurance on the summarized financial information.

The ARC has satisfied itself that its objectivity and independence remain intact, and the continued relevance of the internal audit charter on which it operates.

#### 13.1.2 External Audit Plan

The ARC has reviewed the external audit plan as presented by the external auditors. That plan is in line with best practice and audit standards and takes into account the Council's risk register for the financial year under review.

The ARC has reviewed the annual financial statements and the annual report for the financial year ended 28 February 2022, and is satisfied that, in all material respects, those reports comply with GRAP, and therefore fairly present the financial position and performance of the SADTC. The Committee reviewed and discussed the annual financial statements and annual report with management.

Accordingly, the Audit and Risk Committee recommended the financial statements and performance report for the year ended 28 February 2022, to Council for approval.



**Chairperson of ARC obo the ARC  
SADTC**



# PART E: HUMAN RESOURCES

## 14. OVERVIEW

The devastation caused by Covid-19 left the SADTC with no option but to resort to a crisis management mode during that period, and thus be responsive to the human and operational priorities of the institution. Due to the threat landscape, staff members were by and large forced to work from home, a reality that was not anticipated.

The environment under which SADTC personnel performed during the period under review was not a normal one. New ways of delivering on agreed work targets had to be met under abnormal circumstances. However the SADTC continued to function.

The SADTC employs six people full-time and recognises that its employees are its greatest asset. Of the six funded/ budgeted positions, all positions were filled as at the end of the year under review.

Strategies to attract, retain and develop employees are severely truncated by SADTC's budgetary constraints as well as Covid restrictions. Likewise, with career development and succession policies.

Due to the relatively small size of the SADTC, Human Resources strategies which larger institutions employ in the Human Resources space such as: talent management, employee relations, learning & development, retention, compensation and benefits management, organisational design and development, are being implemented within an integrated Human Resources administration/ regime at a small scale, aimed at ensuring that the small SADTC staff complement remains motivated, and it functions within a secure and predictable Human Resources environment.

Despite the implications of Covid, we are happy to report that no staff member was laid off, and the SADTC continued to pay staff salaries.

### 14.1 Staff turnover profile

Reason	Number
Death	0
Resignation	0
Dismissal	0
Retirement	0
Ill health	0
Expiry of contract	2

### 14.2 Labour relations: Misconduct and disciplinary action

Nature Of Disciplinary Action	Number
Verbal Warning	2
Written Warning	0
Final Written Warning	0
Dismissal	0
Dispute Resolution	0

### 14.3 Performance bonuses paid to staff

Positions	Salary Band	Amount
Registrar	R 1 403 004.00	R 45 698.27
Deputy Registrar	R 629 759.11	R 0.00
Laboratory Inspector	R 539 753.83	R 35 269.01
Registry/CPD Officer	R 348 685.31	R 9 767.12
PA/Receptionist	R 175 148.78	R 0.00
House Manageress	R 58 573.47	R 0.00

### 14.4 Learnership Programme

Given Council's relatively small size and budgetary constraints, it has been and continues to be, unable to participate in a key Government initiative aimed at social upliftment by the employment of young, previously disadvantaged graduates, especially those from Dental Technology background, as interns. There is therefore no internship programme within the SADTC.

The SADTC had previously planned to submit its workplace skills plan (WSP) to the Health and Welfare Sector Education and Training Authority (HWSETA) so as to possibly unlock funding for interns that will assist with the workload within Council. Due to Covid restrictions this has not been explored.

### 14.5 Employee Wellness

There is no employee wellness programme within the SADTC. This as well is due to a relatively small size of the SADTC workforce. However, the Registrar is vigilant and responsive to staff issues that may impede their wellness and performance and where interventions to end support arise, these are put into effect.

### 14.6 Social activities

On account of budgetary constraints and Covid restrictions during the year under review, there were no planned social activities for the workforce. Going forward, and subject to budgetary sufficiency, Management will consider activities such as wellness day, Mandela Day, and a year-end function.

### 14.7 The Future

Subject to the availability of budget, the following initiatives may be considered going forward:

- Job profiling, evaluation and salary benchmarking (in line with market-related pay trends).
- Skills and competency assessments.
- Training and development
- Change management.
- Competitive reward/ incentive management.



# PART F: 2021/22 ANNUAL FINANCIAL STATEMENTS

## 15. Report of the Registrar

### 15.1 Financial highlights and challenges

These annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that the funds will be available to finance current and future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

Nothing has come to the attention of the SADTC to indicate that the organisation will not remain a going concern in the foreseeable future, based on forecasts and its liquidity.

The going concern assumption is valid in the light of the continuing funding by the profession, and current and future fundraising initiatives by Council. It should however be noted that the funding made available by the registered members of the profession is in the long term insufficient for the SADTC to fulfil its full mandate. Thus, funding remains a constraint.

These financial statements have been prepared on the basis of accounting policies applicable to a going concern for the next twelve months.

This basis presumes that sufficient funds will be available to finance future Council operations. Furthermore, there will be no material changes that may adversely impact the Council during the next twelve months that will prevent or limit the realisation of assets and the settlement of liabilities, contingent obligations, as well as commitments that will occur in the ordinary course of Council's business.

As at 28 February 2022, the SADTC reported a surplus of **R 2 383 216** (2021: R1 925 840) following a profit of R457 376 for the year under review (2021: R 489 623); and the total assets exceeded its liabilities by R4 794 263 (2021: R4 336 887). This is attributed to the adverse effects of Covid and the concomitant Government restrictions.

The SADTC has not been able to raise any additional funding through fundraising initiatives and partnerships, again due to the Covid-related adverse implications.

### 15.2 Annual Performance

A detailed outline of the performance against objectives is listed in the Performance section above.

### 15.3 Human Resources

The HR policies were fully implemented during the financial year under review. Further information is provided in the Human Resource Report above.

### 15.4 Fraud

There were no cases of fraud reported and identified.

### 15.5 Events after the reporting date

The impasse between the SADTC and TuT regarding the registration of pipeline students had not been resolved as at 28 February 2022. That issue has since escalated into protest demonstration by aggrieved students outside the SADTC offices, and threats of further demonstrations, which necessitated the SADTC to approach the courts for an interdict against protesting students. The continued impasse may result in the escalation of the dispute, including possible further legal action either by the SADTC, or against it. These events as identified by SADTC arising after the end of the financial year 2021/2022 could have a material effect on the financial statements.

### 15.6 Audit Matter

The SADTC maintained a clean, unqualified audit outcome for the period under review. It should be noted that the SADTC has been a recipient of unqualified/ clean audit outcomes since **2015**.

### 15.7 Legal form

Statutory Council.



## 16. Report of the Auditors

### 16.1 Report on the audit of the financial statements

#### 16.1.1 Opinion

1. I have audited the financial statements of the South African Dental Technicians Council as set out on pages 60 to 87 herein, which comprise the statement of financial position as at 28 February 2022, the statement of financial performance, statement of changes in net assets, and cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the South African Dental Technicians Council as at 29 February 2020, and its financial performance and cash flows for the year then ended in accordance with South African Standards of Generally Recognised Accounting Practice).

#### 16.1.2 Basis for opinion

1. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of this auditor's report.

2. I am independent of the entity in accordance with sections 290 and 291 of the International Ethics Standards Board for Accountants' Code of ethics for professional accountants (IESBA code), parts 1 and 3 of the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) and the ethical requirements that are relevant to my audit. in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA codes.

3. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.



### 16.1.3 Responsibilities of accounting authority for the financial statements

1. The Council, which constitutes the accounting authority, is responsible for the preparation and fair presentation of the financial statements in accordance with South African Standards of Generally Recognised Accounting and for such internal control as the accounting authority determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

2. In preparing the financial statements, the accounting authority is responsible for assessing the SADTC's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.



### 16.1.4 Auditor's responsibilities for the audit of the financial statements

1. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

2. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report.

## 16.2 Report on the audit of the annual performance report

### 16.2.1 Introduction and scope

1. I have a responsibility to report material findings on the reported performance information against predetermined objectives for selected programmes presented in the annual performance report. I performed procedures to identify findings but not to gather evidence to express assurance.

2. My procedures address the reported performance information, which must be based on the approved performance planning documents of the entity. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures also did not extend to any disclosures or assertions relating to planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.

3. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the selected programmes presented in the annual performance report of the entity for the year ended 28 February 2022.

4. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.

### 16.2.2 Achievement of planned targets

Refer to the annual performance report (i.e. performance information) on pages 56 to 81 for information on the achievement of planned targets for the year and explanations provided for the over achievement of a number of targets.

### 16.2.3 Adjustment of material misstatement

No material misstatement was detected in the annual performance report submitted for audit. It is for that reason that I did not raise any material findings on the usefulness and reliability of the reported performance information.



## 16.3 Report on the audit of compliance with legislation

### 16.3.1 Introduction and scope

1. I have a responsibility to report material findings on the compliance of the entity with specific matters in key legislation. I performed procedures to identify findings but not to gather evidence to express assurance.
2. I did not raise material findings on compliance with the specific matters in key legislation: the Dental Technicians Act and its Regulations.



### 16.3.2 Other information

1. The accounting authority (Council) is responsible for the other information. The other information comprises the information included in the annual report. The other information does not include the financial statements, the auditor's report and those selected programmes presented in the annual performance report that have been specifically reported in this auditor's report.
2. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.
3. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected programmes presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
4. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and reissue an amended report as appropriate. However, if it is corrected this will not be necessary.

### 16.3.3 Internal control deficiencies

The auditors have considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance on it. I did not identify any significant deficiencies in internal control.





# THE SOUTH AFRICAN DENTAL TECHNICIANS COUNCIL

**Annual Financial Statements  
for the year ended 28 February 2022**

## **Audited Financial Statements**

in compliance with the Dental Technicians Act, No. 19 of

1979 Prepared by: P Dry

Professional designation: AGA

(SA) Title: External Accountant

Reviewed by: C Engelbrecht

Professional designation: CA

(SA) Title: External Auditor

**Date published: 20 August 2022**

# THE SOUTH AFRICAN DENTAL TECHNICIANS COUNCIL

Annual Financial Statements for the year ended 28 February 2022

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# THE SOUTH AFRICAN DENTAL TECHNICIANS COUNCIL

Annual Financial Statements for the year ended 28 February 2022

## GENERAL INFORMATION

<b>COUNTRY OF INCORPORATION AND DOMICILE</b>	South Africa
<b>NATURE OF BUSINESS AND PRINCIPAL ACTIVITIES</b>	The Council is established in terms of the Dental Technicians Act, 1979(Act No. 19 of 1979), as amended, to regulate the professions of dental technicians and dental technologists, and to protect the interests of the public.
<b>COUNCIL MEMBERS</b>	Prof. CP Owen (Appointed 25 March 2020) Mr. G Gunnell (Appointed 25 March 2020) Mr. I Noorshib (Appointed 25 March 2020) Prof. P Moipolai (Appointed 25 March 2020) Mrs. K Govender (Appointed 25 March 2020) Ms. N Madiba (Appointed 25 March 2020) Mr. L Nematswerani (Appointed 25 March 2020) Mr. PL Steenkamp (Appointed 25 March 2020) Mr. N Ntshikilana (Appointed 25 March 2020) Dr. A Vahed (Appointed 25 March 2020) Dr. L Moeng Mahlangu (Appointed 20 October 2021) Dr. M Mcuba (Resigned 20 October 2021)
<b>REGISTERED OFFICE</b>	954 Cnr Hill & Arcadia Streets Arcadia Pretoria 0028
<b>POSTAL ADDRESS</b>	PO Box 14617 Hatfield Pretoria 0028
<b>BANKERS</b>	ABSA
<b>LEVEL OF ASSURANCE</b>	<p>These financial statements have been audited as required by the Dental Technicians Act, No. 19 of 1979.</p> <p>In compliance with the disclosure requirements of the Dental Technicians Act, No. 19 of 1979 and the International Financial Reporting Standard for Small and Medium-sized Entities, these financial statements have been prepared by Intégro Accounting on behalf of The South African Dental Technicians Council.</p>

# THE SOUTH AFRICAN DENTAL TECHNICIANS COUNCIL

Annual Financial Statements for the year ended 28 February 2022

## GENERAL INFORMATION

### CHARTERED ACCOUNTANTS CA(SA)

Snijder & Associates Inc  
11 Villaggio North  
2 Quintin Brand Street  
Persequor Techno Park  
Pretoria  
0081

### PREPARER

Intégro Accounting  
Associate General Accountants (SA)  
27 Shield Drive  
Wapadrand  
Pretoria  
0081

# THE SOUTH AFRICAN DENTAL TECHNICIANS COUNCIL

Annual Financial Statements for the year ended 28 February 2022

## COUNCIL MEMBERS' RESPONSIBILITIES AND APPROVAL

The council members are required by the Dental Technicians Act, No. 19 of 1979 to maintain adequate accounting records and are responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is their responsibility to ensure that the annual financial statements satisfy the financial reporting standards with regards to form and content and present fairly the statement of financial position, results of operations and business of the Council, and explain the transactions and financial position of the business of the Council at the end of the financial year. The annual financial statements are based upon appropriate accounting policies consistently applied throughout the Council and supported by reasonable and prudent judgements and estimates.

The council members acknowledge that they are ultimately responsible for the system of internal financial control established by the Council and place considerable importance on maintaining a strong control environment. To enable the council members to meet these responsibilities, the council members set standards for internal control aimed at reducing the risk of error or loss in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the Council and all employees are required to maintain the highest ethical standards in ensuring the Council's business is conducted in a manner that in all reasonable circumstances is above reproach.

The focus of risk management in the Council is on identifying, assessing, managing and monitoring all known forms of risk across the Council. While operating risk cannot be fully eliminated, the Council endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The council members are of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss. The going-concern basis has been adopted in preparing the financial statements. Based on forecasts and available cash resources the council members have no reason to believe that the Council will not be a going concern in the foreseeable future. The financial statements support the viability of the Council.

The annual financial statements have been audited by the independent auditing firm, Snijder & Associates Inc, who have been given unrestricted access to all financial records and related data, including minutes of all meetings of the council member, the council members and committees of the council members. The council members believe that all representations made to the independent auditor during the audit were valid and appropriate. The external auditor's unqualified audit report is presented on pages 10 to 11.

The annual financial statements set out on pages 12 to 28, and the supplementary information set out on pages 29 to 30 which have been prepared on the going concern basis, were approved by the council members and were signed on 20 August 2022 on their behalf by:



Prof. CP Owen

# THE SOUTH AFRICAN DENTAL TECHNICIANS COUNCIL

Annual Financial Statements for the year ended 28 February 2022

## COUNCIL MEMBERS' REPORT

The council members present their report for the year ended 28 February 2022.

### 1. Review of financial results and activities

#### Main business and operations

The Council is established in terms of the Dental Technicians Act, 1979(Act No. 19 of 1979), as amended, to regulate the professions of dental technicians and dental technologists, and to protect the interests of the public. There were no major changes herein during the year.

The Council generated a surplus for the year ended 28 February 2022 of R959,545 (2021: R489,624).

The Council's revenue increased from R6,649,151 in the prior year to R7,082,418 for the year ended 28 February 2022.

The Council's cash flows from operating activities reduced from an inflow of R607,702 in the prior year to an inflow of R144,702 for the year ended 28 February 2022.

### 2. Going concern

The financial statements have been prepared on a going concern basis for the next twelve months. The council members believe that the council has limited financial resources to continue in operation for the foreseeable future and are not aware of any material non-compliance with statutory or regulatory requirements or of any pending changes to legislation which may affect the council.

The SADTC receives no funding from the Department of Health, the fiscus and government grants.

The council is totally reliant on the funding it receives from member subscriptions to fund its monthly running costs and liabilities and any material reduction thereof could adversely affect the council's ability to operate as a going concern.

### 3. Events after reporting date

All events subsequent to the date of the annual financial statements and for which the applicable financial reporting framework requires adjustment or disclosure have been adjusted or disclosed.

The council members are not aware of any matter or circumstance arising since the end of the financial year to the date of this report that could have a material effect on the financial position of the Council.

### 4. Council members' interest in contracts

To our knowledge none of the council members had any interest in contracts entered into during the year under review.

### 5. Council members

The council members of the Council during the year and up to the date of this report are as follows:

Prof. CP Owen (Appointed 25 March 2020)  
Mr. G Gunnell (Appointed 25 March 2020)  
Mr. I Noorshib (Appointed 25 March 2020)  
Prof. P Moipolai (Appointed 25 March 2020)  
Mr. K Govender (Appointed 25 March 2020)  
Ms. N Madiba (Appointed 25 March 2020)  
Mr. L Nematswerani (Appointed 25 March 2020)  
Mr. PL Steenkamp (Appointed 25 March 2020)  
Mr. N Ntshikilana (Appointed 25 March 2020)  
Dr. A Vahed (Appointed 25 March 2020)  
Dr. L Moeng Mahlangu (Appointed 20 October 2021)  
Dr. M Mcuba (Resigned 20 October 2021)

# THE SOUTH AFRICAN DENTAL TECHNICIANS COUNCIL

Annual Financial Statements for the year ended 28 February 2022

## COUNCIL MEMBERS' REPORT

### 6. Property, plant and equipment

There was no change in the nature of property, plant and equipment of the council or in the policy regarding their use.

As at 28 February 2022 the council's investment in property, plant and equipment amounted to R3 155 884 (2021: R3 102 921), of which R 79 583 (2021: R 15 146) was added in the current year through additions.

The additions for the current and prior financial year were as follows:

**Additions:**

Office equipment  
Computer equipment

	2022	2021
Office equipment	52,282	-
Computer equipment	27,301	15,146
	<b>79,583</b>	<b>15,146</b>

During the 2021 financial year, the property was again revalued at R2 900 000 from the previous (2018: R 2 800 000). No adjustment has been made or deemed necessary as the current valuation is in line with market prices.

### 7. Independent Auditors

Snijder & Associates Inc were the independent auditors for the year under review.

### 8. External Accountants

Intégro Accounting were the External Accountants for the year under review.

## Independent Auditor's Report

### To the council members of The South African Dental Technicians Council

#### Opinion

We have audited the financial statements of The South African Dental Technicians Council (the Council) set out on pages 7 to 21, which comprise the statement of financial position as at 28 February 2022, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of The South African Dental Technicians Council as at 28 February 2022, and its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Dental Technicians Act No. 19 of 1979.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of our report. We are independent of the Council in accordance with the sections 290 and 291 of the Independent Regulatory Board for Auditors' Code of Professional Conduct for Registered Auditors (Revised January 2018), parts 1 and 3 of the Independent Regulatory Board for Auditors' Code of Professional Conduct for Registered Auditors (Revised November 2018) (together the IRBA Codes) and other independence requirements applicable to performing audits of financial statements in South Africa. We have fulfilled our other ethical responsibilities, as applicable, in accordance with the IRBA Codes and in accordance with other ethical requirements applicable to performing audits in South Africa. The IRBA Codes are consistent with the corresponding sections of the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) respectively. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Other information

The council members are responsible for the other information. The other information comprises the information included in the document titled "The South African Dental Technicians Council financial statements for the year ended 28 February 2022", which includes the Council Members' Report as required by the Dental Technicians Act No. 19 of 1979 and the Detailed Income Statement, which we obtained prior to the date of this report. The other information does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



## Independent Auditor's Report

### Responsibilities of the council members for the Financial Statements

The council members are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Dental Technicians Act No. 19 of 1979, and for such internal control as the council members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the council members are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the council members either intend to liquidate the Council or to cease operations, or have no realistic alternative but to do so.

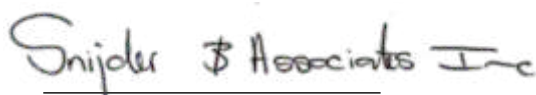
### Auditor's responsibilities for the audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the council members.
- Conclude on the appropriateness of the council members use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



**Snijder & Associates Inc.**  
**TC van Wyk CA (SA)**  
**Chartered Accountants (SA)**  
**Registered Auditors**

**20 August 2022**  
**Pretoria**

# THE SOUTH AFRICAN DENTAL TECHNICIANS COUNCIL

Annual Financial Statements for the year ended 28 February 2022

## STATEMENT OF FINANCIAL POSITION

Figures in R

	Notes	2022	2021
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	4	3,155,884	3,102,921
<b>Current assets</b>			
Trade and other receivables	5	673,263	422,285
Cash and cash equivalents	6	2,268,437	2,203,315
<b>Total current assets</b>		<b>2,941,700</b>	<b>2,625,600</b>
<b>Total assets</b>		<b>6,097,584</b>	<b>5,728,521</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Accumulated surplus		2,885,387	1,925,842
Other non-distributable reserves	7	2,411,047	2,411,047
<b>Total equity</b>		<b>5,296,434</b>	<b>4,336,889</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
Mortgage bonds	10	32	32
<b>Current liabilities</b>			
Provisions	8	255,000	601,890
Trade and other payables	9	546,118	789,710
<b>Total current liabilities</b>		<b>801,118</b>	<b>1,391,600</b>
<b>Total liabilities</b>		<b>801,150</b>	<b>1,391,632</b>
<b>Total equity and liabilities</b>		<b>6,097,584</b>	<b>5,728,521</b>

# THE SOUTH AFRICAN DENTAL TECHNICIANS COUNCIL

Annual Financial Statements for the year ended 28 February 2022

## STATEMENT OF COMPREHENSIVE INCOME

Figures in R	Notes	2022	2021
Revenue	11	7,082,418	6,649,151
Other income	12	53,241	11,637
Administrative expenses	14	(390,437)	(365,301)
Other expenses	15	(6,290,697)	(5,863,014)
<b>Surplus from operating activities</b>	16	<b>454,525</b>	<b>432,473</b>
Investment income	17	73,491	57,151
<b>Surplus from operations</b>		<b>528,016</b>	<b>489,624</b>
Other gains and losses		431,529	-
<b>Surplus for the year</b>		<b>959,545</b>	<b>489,624</b>

## STATEMENT OF CHANGES IN EQUITY

Figures in R	Other non-distributable reserve	Accumulated surplus	Total
<b>Balance at 1 March 2020</b>	2,411,047	1,436,218	3,847,265
<b>Changes in equity</b>			
Surplus for the year	-	489,624	489,624
Total comprehensive income for the year	-	489,624	489,624
<b>Balance at 28 February 2021</b>	<b>2,411,047</b>	<b>1,925,842</b>	<b>4,336,889</b>
<b>Balance at 1 March 2021</b>	2,411,047	1,925,842	4,336,889
<b>Changes in equity</b>			
Surplus for the year	-	959,545	959,545
Total comprehensive income for the year	-	959,545	959,545
<b>Balance at 28 February 2022</b>	<b>2,411,047</b>	<b>2,885,387</b>	<b>5,296,434</b>

# THE SOUTH AFRICAN DENTAL TECHNICIANS COUNCIL

Annual Financial Statements for the year ended 28 February 2022

## STATEMENT OF CASH FLOWS

Figures in R

	Notes	2022	2021
<b>Net cash flows from operations</b>	18	<b>71,209</b>	<b>550,551</b>
Interest received		73,491	57,151
<b>Net cash flows from operating activities</b>		<b>144,700</b>	<b>607,702</b>
<b>Cash flows used in investing activities</b>			
Proceeds from sales of property, plant and equipment		5	-
Purchase of property, plant and equipment		(79,583)	(15,146)
<b>Cash flows used in investing activities</b>		<b>(79,578)</b>	<b>(15,146)</b>
<b>Net increase in cash and cash equivalents</b>		<b>65,122</b>	<b>592,556</b>
Cash and cash equivalents at beginning of the year		2,203,315	1,610,759
<b>Cash and cash equivalents at end of the year</b>	6	<b>2,268,437</b>	<b>2,203,315</b>

# THE SOUTH AFRICAN DENTAL TECHNICIANS COUNCIL

Annual Financial Statements for the year ended 28 February 2022

## ACCOUNTING POLICIES

### 1. General information

The South African Dental Technicians Council ('the Council') is established in terms of the Dental Technicians Act, 1979 (Act No. 19 of 1979), as amended, to regulate the professions of dental technicians and dental technologists, and to protect the interests of the public.

The Council is incorporated as a Council and domiciled in South Africa. The address of its registered office is 954 Cnr Hill & Arcadia Streets, Arcadia, Pretoria, 0083.

### 2. Basis of preparation and summary of significant accounting policies

The financial statements of The South African Dental Technicians Council have been prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the Dental Technicians Act, No. 19 of 1979. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of investment property, certain property, plant and equipment, biological assets and derivative financial instruments at fair value. These are presented in South African Rand.

The preparation of financial statements in conformity with the International Financial Reporting Standard for Small and Medium-sized Entities requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 3.

The principal accounting policies applied in the preparation of these annual financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### 2.1 Property, plant and equipment

Property, plant and equipment is stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by the council members.

The Council adds to the carrying amount of an item of property, plant and equipment the cost of replacing parts of such an item when that cost is incurred if the replacement part is expected to provide incremental future benefits to the Council. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to surplus or deficit during the period in which they are incurred.

Land is not depreciated. Depreciation on other assets is charged so as to allocate the cost of the assets less their residual value over their estimated useful lives, using the straight-line method. The estimated useful lives range as follows:

Asset class	Useful life / depreciation rate
Buildings	Not depreciated
Fixtures and fittings	16.67% or 6 years
Office equipment	20.00% or 5 years
Computer equipment	33.33% or 3 years
Computer software	50.00% or 2 years

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, if there is an indication of a significant change since the last reporting date.

# THE SOUTH AFRICAN DENTAL TECHNICIANS COUNCIL

Annual Financial Statements for the year ended 28 February 2022

## ACCOUNTING POLICIES

*Basis of preparation and summary of significant accounting policies continued...*

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised within 'other gains / (losses)' in the statement of comprehensive income.

### 2.2 Financial instruments

#### Trade and other receivables

Trade receivables are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the Council will not be able to collect all amounts due according to the original terms of the receivables.

Trade and other receivables are classified as debt instruments and loan commitments at amortised cost.

#### Other financial assets

Other financial assets are recognised initially at the transaction price, including transaction costs except where the asset will subsequently be measured at fair value.

Where other financial assets relate to shares that are publicly traded, or where fair values can be measured reliably without undue cost or effort, these assets are subsequently measured at fair value with the changes in fair value being recognised in profit or loss. Other investments are subsequently measured at cost less impairment.

Debt instruments are subsequently stated at amortised cost. Interest income is recognised on the basis of the effective interest method and is included in finance income.

Commitments to receive a loan that meet the conditions in paragraph 11.8(c) are measured at cost less impairment.

#### Cash and cash equivalents

Cash and cash equivalents includes cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown in current liabilities on the statement of financial position.

#### Trade and other payables

Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Other financial liabilities

Other financial liabilities are recognised initially at the transaction price, including transaction costs except where the liability will subsequently be measured at fair value.

Where the fair value of other financial liabilities can be measured reliably without undue cost or effort, these liabilities are subsequently measured at fair value with the changes in fair value being recognised in surplus or deficit.

Debt instruments are subsequently stated at amortised cost. Interest expense is recognised on the basis of the effective interest method and is included in finance costs.

# THE SOUTH AFRICAN DENTAL TECHNICIANS COUNCIL

Annual Financial Statements for the year ended 28 February 2022

## ACCOUNTING POLICIES

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*Basis of preparation and summary of significant accounting policies continued...*

Other financial liabilities are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

### 2.3 Prepayments

Prepayments consist of various payments that have been made in advance for goods and services to be received in future. Prepayments are measured at amortised cost, and are derecognised when the goods and services to which the prepayment relate have been received.

### 2.4 Provisions

Provisions for restructuring costs and legal claims are recognised when: the Council has a present legal or constructive obligation as a result of past events; it is probable that a transfer of economic benefits will be required to settle the obligation; and the amount can be reliably estimated. Restructuring provisions comprise lease termination penalties and employee termination payments. Provisions are not recognised for future operating losses.

Provisions are measured at the present value of the amount expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

### 2.5 Revenue

Revenue is measured at the fair value of the consideration received or receivable. Revenue is shown net of value-added tax, returns, rebates and discounts.

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the end of the reporting period. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- the amount of revenue can be measured reliably; and
- it is probable that the economic benefits associated with the transaction will flow to the entity; and
- the stage of completion of the transaction at the end of the reporting period can be measured reliably; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When the outcome of transactions involving the rendering of services cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Interest income is recognised using the effective interest method.

### 2.6 Employee benefits

#### Short-term employee benefits

Compensation paid to employees for the rendering of services are recognised at the undiscounted amount paid or expected to be paid in the accounting period in which the services were rendered.

Where employees accumulate entitlement for paid absences, an expense is recognised as the additional amount that the entity expects to pay as a result of the unused entitlement that has accumulated at the end of the reporting period. In the case of non-accumulating paid absences, the expense is recognised only when the absences occur.

# THE SOUTH AFRICAN DENTAL TECHNICIANS COUNCIL

Annual Financial Statements for the year ended 28 February 2022

## ACCOUNTING POLICIES

### *Basis of preparation and summary of significant accounting policies continued...*

The expected cost of profit-sharing and bonus payments are recognised when there is a present legal or constructive obligation to make such payments as a result of past events, and a reliable estimate of the obligation can be made. A present obligation exists when there is no realistic alternative but to make the payments.

### **Defined contribution plans**

Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods.

When an employee has rendered service to an entity during a period, the contribution payable to a defined contribution plan in exchange for that service is recognised:

- as a liability, after deducting any contribution already paid. Where the contribution already paid exceeds the contribution due for service before the end of the reporting period, the excess is recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.
- as an expense, except where the amount is allowed as an inclusion in the cost of an asset.

### **Defined benefit plans**

Defined benefit plans are post-employment benefit plans other than defined contribution plans.

For defined benefit plans, the cost of providing benefits is determined using the projected unit cost method, with actuarial valuations being carried out at the end of each period. Remeasurement comprising actuarial gains and losses, the effect of changes to the asset ceiling, and the return on plan assets is reflected immediately in the statement of financial position with a charge or credit recognised in other comprehensive income in the period in which they occur. Remeasurement recognised in other comprehensive income is reflected immediately in retained earnings and will not be reclassified to surplus or deficit. Past service cost is recognised in surplus or deficit in the period of a plan amendment. Net interest calculated by applying the discount rate at the beginning of the period to the net defined benefit liability or asset. Defined benefit costs are categorised as follows:

- Service costs
- Net interest expense or income
- Remeasurement.

The first two components of defined benefit costs are presented in surplus or deficit in the line item other operating expenses. Curtailment gains and losses are accounted for as past service costs.

The retirement benefit obligation recognised in the statement of financial position represents the actual deficit or surplus in the defined benefit plans. Any surplus resulting from this calculation is limited to the present value of any economic benefits available in the form of refunds from the plans or reductions in future contributions to the plans.

### **Termination benefits**

A liability for termination benefit is recognised at the earlier of when the offer can no longer be withdrawn and when the related restructuring costs are recognised.

## 2.7 Government grants

Grants from the government are recognised at their fair value in profit or loss where there is a reasonable assurance that the grant will be received and the Council has complied with all attached conditions. Grants received where the Council has yet to comply with all attached conditions are recognised as a liability (and included in deferred income within trade and other payables) and released to income when all attached conditions have been complied with. Government grants received are included in 'other income' in profit or loss.



# THE SOUTH AFRICAN DENTAL TECHNICIANS COUNCIL

Annual Financial Statements for the year ended 28 February 2022

## ACCOUNTING POLICIES

### 3. Critical accounting estimates and judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in R

### 4. Property, plant and equipment

#### 4.1 Balances at year end and movements for the year

	Buildings	Fixtures and fittings	Office equipment	Computer equipment	Computer software	Total
<b>Reconciliation for the year ended 28 February 2022</b>						
<b>Balance at 1 March 2021</b>						
At cost	3,079,865	65,382	39,889	133,146	155,230	<b>3,473,512</b>
Accumulated depreciation	-	(61,093)	(39,882)	(114,396)	(155,220)	<b>(370,591)</b>
<b>Carrying amount</b>	<b>3,079,865</b>	<b>4,289</b>	<b>7</b>	<b>18,750</b>	<b>10</b>	<b>3,102,921</b>
<b>Movements for the year ended 28 February 2022</b>						
Additions from acquisitions	-	-	52,282	27,301	-	<b>79,583</b>
Depreciation	-	(3,131)	(9,268)	(14,216)	-	<b>(26,615)</b>
Disposals	-	-	-	(5)	-	<b>(5)</b>
<b>Property, plant and equipment at the end of the year</b>	<b>3,079,865</b>	<b>1,158</b>	<b>43,021</b>	<b>31,830</b>	<b>10</b>	<b>3,155,884</b>
<b>Closing balance at 28 February 2022</b>						
At cost	3,079,865	65,382	92,171	132,348	155,230	<b>3,524,996</b>
Accumulated depreciation	-	(64,224)	(49,151)	(100,517)	(155,220)	<b>(369,112)</b>
<b>Carrying amount</b>	<b>3,079,865</b>	<b>1,158</b>	<b>43,020</b>	<b>31,831</b>	<b>10</b>	<b>3,155,884</b>

# THE SOUTH AFRICAN DENTAL TECHNICIANS COUNCIL

Annual Financial Statements for the year ended 28 February 2022

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in R

### Property, plant and equipment continued.

Reconciliation for the year ended  
28 February 2021  
Balance at 1 March 2020

At cost	3,079,865	9,652	7	41,449	10	3,130,983
Accumulated depreciation	-	-	-	-	-	-
<b>Carrying amount</b>	<b>3,079,865</b>	<b>9,652</b>	<b>7</b>	<b>41,449</b>	<b>10</b>	<b>3,130,983</b>
<b>Movements for the year ended 28 February 2021</b>						
Additions from acquisitions	-	-	-	15,146	-	15,146
Depreciation	-	(5,363)	-	(37,845)	-	(43,208)
<b>Property, plant and equipment at the end of the year</b>	<b>3,079,865</b>	<b>4,289</b>	<b>7</b>	<b>18,750</b>	<b>10</b>	<b>3,102,921</b>
<b>Closing balance at 28 February 2021</b>						
At cost	3,079,865	65,382	39,889	133,146	155,230	3,473,512
Accumulated depreciation	-	(61,093)	(39,882)	(114,396)	(155,220)	(370,591)
<b>Carrying amount</b>	<b>3,079,865</b>	<b>4,289</b>	<b>7</b>	<b>18,750</b>	<b>10</b>	<b>3,102,921</b>

# THE SOUTH AFRICAN DENTAL TECHNICIANS COUNCIL

Annual Financial Statements for the year ended 28 February 2022

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in R

	2022	2021
<i>Property, plant and equipment continued...</i>		
<b>4.2 Property details</b>		
<b>4.2.1 Stand 481/R, Cnr Hill &amp; Arcadia Streets</b>		
Purchase price	460,000	460,000
Additions since purchase or valuation	2,619,865	2,619,865
	<b>3,079,865</b>	<b>3,079,865</b>

### 4.3 Detail of market value and cost of properties

	Market value 2022	Cost 2022	Market value 2021	Cost 2021
Stand 481/R, Cnr Hill & Arcadia Streets	3,079,865	460,000	3,079,865	460,000

Land and Buildings consist of the office building situated on Stand 481/R, Cnr Hill & Arcadia Streets.

The property was again revalued in the 2016 financial year from R2,200,000 (2011 valuation) to R3,079,856.

During the prior financial year the property was revalued at R2,900,000 (2021) from the previous valuation of R2,800,000 (2018) however no adjustment has been made as the current valuation is in line with market prices.

## 5. Trade and other receivables

### 5.1 Trade and other receivables comprise:

Trade receivables	1,884,258	1,234,862
Provision for bad debts	(1,441,480)	(845,958)
Value added tax	230,485	33,381
	<b>673,263</b>	<b>422,285</b>

### 5.2 Provision for bad debts

The amount which is provided for bad debts was calculated from the actual invoices which have been issued prior to the financial year-end, but were still unpaid at the date of this report. Despite various attempts to recover these outstanding amounts, uncertainty exists over the recoverability of these debtors.

# THE SOUTH AFRICAN DENTAL TECHNICIANS COUNCIL

Annual Financial Statements for the year ended 28 February 2022

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in R

	2022	2021	
<b>6. Cash and cash equivalents</b>			
<b>6.1 Cash and cash equivalents included in current assets:</b>			
<b>Cash</b>			
Cash on hand	902	5,570	
Balances with banks	260,130	413,830	
	<b>261,032</b>	<b>419,400</b>	
<b>Cash equivalents</b>			
Short term deposits	2,007,405	1,783,915	
	<b>2,268,437</b>	<b>2,203,315</b>	
<b>6.2 Net cash and cash equivalents</b>			
Current assets	2,268,437	2,203,315	
<b>7. Reserves</b>			
<b>Revaluation of property</b>			
Revaluation reserve - Fixed property	2,411,047	2,411,047	
<b>8. Provisions</b>			
<b>8.1 Provisions comprise:</b>			
Other provisions	255,000	601,890	
<b>Current portion</b>	<b>255,000</b>	<b>601,890</b>	
	<b>255,000</b>	<b>601,890</b>	
<b>8.2 Other provisions</b>			
	<b>Provision for future expenses</b>	<b>Provision for act renewal</b>	<b>Total</b>
<b>Balance at 1 March 2021</b>	<b>201,890</b>	<b>400,000</b>	<b>601,890</b>
New provisions	255,000	-	255,000
Provision used	(37,200)	-	(37,200)
Unused provision reversed	(164,690)	-	(164,690)
Provision no longer required	-	(400,000)	(400,000)
Total changes	53,110	(400,000)	(346,890)
<b>Balance at 28 February 2022</b>	<b>255,000</b>	<b>-</b>	<b>255,000</b>

# THE SOUTH AFRICAN DENTAL TECHNICIANS COUNCIL

Annual Financial Statements for the year ended 28 February 2022

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in R

2022

2021

*Provisions continued...*

### 8.3 Details of other provisions

#### Provision for act renewal

During the 2017 financial year, the Council reviewed and proposed amendments to the Dental Technicians Act of 1979. An aggregate provision of R 400 000 had been raised during prior years financial accounts for the anticipated legal cost thereof, associated legal costs pertaining to the review, any amendments thereto and the final implementation of this proposed Act.

Through the current year under review following numerous interactions with the National Department of Health and the Minister of Health, the SADTC was informed that the responsibility for the administration of Health legislation vests with the National Department of Health which includes inter alia the review and any amendments to the Dental Technicians Act 19 of 1979.

With this clearer understanding that any amendment and implementation liability for the Act Renewal no longer vests with the SADTC, the council this past financial year reversed the provision of R 400 000 for the Act Renewal.

The council has not raised a contingent liability note as there is no potential future payment by it to any outside party nor is any possibility for the impairment of any asset resulting from the amendment of this Act; there is also no longer uncertainty about the responsibility of funding the amount for the future payment of the Act Renewal as the payment thereof, outcome and the review and any amendments to the Dental Technicians Act 19 of 1979 has been assumed by the National Department of Health.

### 9. Trade and other payables

#### Trade and other payables comprise:

Income received in advance	360,176	640,867
Accrued liabilities - SARS Payroll taxes	85,943	48,843
Grants received in advance - International benchmarking	100,000	100,000
	<b>546,118</b>	<b>789,710</b>

### 10. Mortgage bonds

#### 10.1 Mortgage bonds comprise:

ABSA Bond	32	32
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#### 10.2 Additional disclosures

The mortgage bond is settled and has no monthly repayments.

# THE SOUTH AFRICAN DENTAL TECHNICIANS COUNCIL

Annual Financial Statements for the year ended 28 February 2022

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in R

	2022	2021
<b>11. Revenue</b>		
<b>Revenue comprises:</b>		
Fees received	7,082,418	6,638,321
Revenue consists of the receipts of annual membership fees and new registration fees levied to members. It also includes penalty fees recovered from members.		
Bad debts recovered	-	10,830
	<b>7,082,418</b>	<b>6,649,151</b>
<b>12. Other income</b>		
<b>Other income comprises:</b>		
Insurance claim	53,241	11,637
<b>13. Employee benefits expense</b>		
<b>Employee benefits expense comprises:</b>		
Basic	3,342,548	3,189,990
Medical aid - company contributions	210,874	201,079
	<b>3,553,422</b>	<b>3,391,069</b>
<b>14. Administrative expenses</b>		
<b>Administrative expenses comprise:</b>		
Accounting fees	269,285	252,573
Auditors remuneration - Fees	50,900	34,100
Bank charges	24,372	27,751
Computer expenses	-	1,346
Telecommunication	45,880	49,531
	<b>390,437</b>	<b>365,301</b>

# THE SOUTH AFRICAN DENTAL TECHNICIANS COUNCIL

Annual Financial Statements for the year ended 28 February 2022

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in R

	2022	2021
<b>15. Other expenses</b>		
<b>Other expenses comprise:</b>		
Bad debts	407,503	845,958
Council claims	178,999	93,183
Depreciation	26,615	43,208
Employee benefit expenses	3,553,422	3,391,069
Exhibitions and marketing	10,819	-
Gifts	3,500	6,616
Honoraria	741,340	254,178
Inspectorate	125,923	121,086
Insurance	43,968	33,530
Legal expense	499,434	378,932
Municipal charges	78,383	68,167
Office consumables	15,329	19,532
Operating lease expense	31,372	30,858
Postage	38,451	38,609
Printing and stationery	153,283	155,484
Repairs and maintenance	92,695	83,019
Security	8,852	21,999
Software expenses	265,809	245,008
Training	15,000	32,578
	<b>6,290,697</b>	<b>5,863,014</b>
<b>16. Surplus from operating activities</b>		
<b>Surplus from operating activities includes the following separately disclosable items</b>		
<b>Other operating expenses</b>		
Property plant and equipment - depreciation	26,615	43,208
Leases - operating lease minimum lease rentals	31,372	30,858
<b>Audit fees</b>		
Auditors remuneration - Fees	50,900	34,100
<b>17. Investment income</b>		
<b>Investment income comprises:</b>		
Interest received	73,491	57,151

# THE SOUTH AFRICAN DENTAL TECHNICIANS COUNCIL

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## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in R

	2022	2021
<b>18. Cash flows from operations</b>		
<b>Surplus for the year</b>	<b>959,545</b>	489,624
<b>Adjustments for:</b>		
Finance income	(73,491)	(57,151)
Depreciation and amortisation expense	26,615	43,208
<b>Change in working capital:</b>		
Trade and other receivables	(250,978)	(233,528)
Trade and other operating payables	(243,592)	6,508
Movements in provisions	(346,890)	301,890
<b>Net cash flows from operations</b>	<b>71,209</b>	<b>550,551</b>



# THE SOUTH AFRICAN DENTAL TECHNICIANS COUNCIL

Annual Financial Statements for the year ended 28 February 2022

## DETAILED INCOME STATEMENT

Figures in R

	Notes	2022	2021
<b>Revenue</b>	11		
Fees		7,082,418	6,638,321
Bad debts recovered		-	10,830
		<b>7,082,418</b>	<b>6,649,151</b>
<b>Other income</b>	12		
Insurance claim received		53,241	11,637
<b>Administrative expenses</b>	14		
Accounting fees		(269,285)	(252,573)
Auditors remuneration - Fees		(50,900)	(34,100)
Bank charges		(24,372)	(27,751)
Computer expenses		-	(1,346)
Telecommunication		(45,880)	(49,531)
		<b>(390,437)</b>	<b>(365,301)</b>
<b>Other expenses</b>	15		
Bad debts		(407,503)	(845,958)
Council claims		(178,999)	(93,183)
Depreciation - property, plant and equipment		(26,615)	(43,208)
Employee costs - salaries	13	(3,553,422)	(3,391,069)
Exhibitions and marketing		(10,819)	-
Gifts		(3,500)	(6,616)
Honoraria		(741,340)	(254,178)
Inspectorate		(125,923)	(121,086)
Insurance		(43,968)	(33,530)
Legal expense		(499,434)	(378,932)
Municipal expenses		(78,383)	(68,167)
Office consumables		(15,329)	(19,532)
Operating lease expense		(31,372)	(30,858)
Postage		(38,451)	(38,609)
Printing and stationery		(153,283)	(155,484)
Repairs and maintenance		(92,695)	(83,019)
Security		(8,852)	(21,999)
Software expenses		(265,809)	(245,008)
Training		(15,000)	(32,578)
		<b>(6,290,697)</b>	<b>(5,863,014)</b>
<b>Surplus from operating activities</b>	16	<b>454,525</b>	<b>432,473</b>
<b>Investment income</b>	17		
Interest received		73,491	57,151
<b>Surplus from operations</b>		<b>528,016</b>	<b>489,624</b>

The supplementary information presented does not form part of the annual financial statements and is unaudited

# THE SOUTH AFRICAN DENTAL TECHNICIANS COUNCIL

Annual Financial Statements for the year ended 28 February 2022

## DETAILED INCOME STATEMENT

Figures in R

	Notes	2022	2021
<b>Other items</b>			
Reversal of provision for Act renewal		400,000	-
Gains on stolen items		31,529	-
		<b>431,529</b>	<b>-</b>
<b>Surplus for the year</b>		<b>959,545</b>	<b>489,624</b>

The supplementary information presented does not form part of the annual financial statements and is unaudited



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