

**THE SOUTH AFRICAN
DENTAL TECHNICIANS COUNCIL**



ANNUAL REPORT
2023-2024



**STRIVING FOR EFFECTIVE
REGULATION OF THE
PROFESSION IN PARTNERSHIP
WITH THE STAKEHOLDERS**

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1. LIST OF ABBREVIATIONS/ ACRONYMS

ACT	Dental Technicians Act No. 19 of 1979
AFS	Annual Financial Statements
ARC	Audit and Risk Committee
CPD	Continuing Professional Development
ERMF	Enterprise Risk Management Framework
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
4IR	Fourth Industrial Revolution

2. ABOUT THIS REPORT

The SADTC presents its annual report for the year ended 29 February 2024. The report covers the primary activities and performance of the SADTC all of which centre around its statutory regulatory mandate. This is the sixth report issued by Council, with the inaugural annual report of Council having been issued in 2010.

As has been the case over many years, Council's financial year commences on 1 March and ends on 28 February of each year. The scope of the report covers both financial and non-financial performance information. It contains Council's outlook, targets and objectives for the short term (FY2023/24) as well as for the medium to long term, as aligned to the National Department of Health's (NDoH) strategic intent and plans, with clear targets towards the FY 2025.

The report also features Council's strategies for supporting inclusive growth of the Dental Technology profession and sector and for creating sustainable value for its broad-based stakeholders in both the medium and long term. It further outlines Council's environmental and social aspirations and also highlights the successes, opportunities and challenges of Council during the period under review.

As would become apparent in the body of this report, there were no significant changes during the reporting period in the Council's business model, strategic thrust, outlook and value chain. The Council's organisational structure also remained unchanged, and is still able to, under the circumstances, optimise delivery under the Council's Plan.

Targeted readers

This report provides the requisite information to all Council's existing and potential stakeholders, including its policy Department (NDoH), partners, registered persons (natural and corporate/juristic), staff and the society at large.

This report was prepared to provide the Council, members of the profession, the voluntary association representing the profession, the Minister of Health as the Council's Principal, and other stakeholders such as Universities, with an assessment of Council's performance and impact for the last 12-month period. It provides an understanding of Council's short - and medium-term approach to pertinent issues and the effectiveness of its approach going forward.

There has been a considerable effort made in this annual report not to restate what has already been reported in previous annual reports.

Council's commitment to executing its mandate

Matters reported in the Council's annual reports were and continue to be informed by the Dental Technicians Act of 1979; the National Department of Health's strategic plan; related directives issued to statutory councils falling under its remit from time to time; and by principles of good governance enunciated in, inter alia, King IV Code of Corporate Governance. This is primarily driven by Council's consistent adherence to best practice in good corporate governance and integrated reporting within a governance and regulatory framework applicable to statutory councils reporting to the National Department of Health.

Council remains committed to ensuring that members of the profession that it regulates, the Minister of Health and stakeholders have access to accurate and reliable information of Council through this report. The Council has taken responsibility for determining the matters that materially impact Council's ability to create value for the members of the profession that it exists to regulate and ensure the sustainability of the Council.

Despite the limited resources under which Council operates, Council has analysed its value drivers, the feedback it receives from its broad-based stakeholder base, internal operational/business context, and the Council's overall performance.

Stakeholder feedback and input have been obtained through a range of stakeholder activities Council acknowledges that more can be done, resources permitting, such as the holding of provincial roadshows.

The Council received assurance from an assurance provider on the audited financial statements and performance information. A combined assurance approach was followed.

3. SADTC'S LEGISLATIVE FRAMEWORK, MANDATE & OBJECTIVES

The South African Dental Technicians Council was established in terms of section 2 of the Dental Technicians Act, No. 19 of 1979, as amended.

Other legislation that is relevant to SADTC's overall legislative and regulatory thrust are:

- 3.1 South African Constitution Act No. 108 of 1996 ("the Constitution") through section 22 thereof (every citizen has the right to choose their occupation, trade or profession freely; any occupation, trade or profession may be regulated).
- 3.2 Dental Technicians Act, No. 19 of 1979, as amended ("the Act"). The objectives of the SADTC, as set out in Section 3 of the Act. In addition, Council executes its mandate through various regulations that are issued on its behalf by the National Department of Health.
- 3.3 Policy Mandate: The National Department of Health (NDoH) is positioned by the Act to exercise oversight role over Council. The Department appoints Council members including a Departmental employee that sits in Council as a member.
- 3.4 Other prescripts that guide the SADTC in the execution of its mandate: These include 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 and the Personal Information Act (POPIA), which came to effect on 1 July 2020.

4. OVERVIEW: COUNCIL PRESIDENT

45th Anniversary of the SADTC

The year 2024 marks the 45th year of the SADTC since the passing of the Dental Technician Act of 1979 as its founding legislation. This is a massive milestone that is worth celebrating not only by the Council, but by all its partners including (but not limited to): past and present Council members and members of the Administration; the National Department of Health; registered Dental Technicians and Technologists; sister statutory professional councils with which the SADTC has exchanged information and support over the years; DENTASA; Universities of Technology; the South African Police Services; friends of Council and members of the public at large. It is our hope that the SADTC will reach many more milestones going forward.



Financial Performance

The continued existence of any institution, including this Council, hinges primarily on its sound financial health. I am happy to report that, three years after the lockdown period which left in its wake enormous financial hardships for corporates (including the SADTC) and individuals alike, there has been and continues to be a steady, albeit minimal, improvement in the SADTC's overall financial health, sufficient to keep the operations of Council going, and ensuring that the Council continues to execute its regulatory and statutory mandate. This is done under strict belt-tightening measures. However, Council's auditors have, during the year under review, sounded a caveat regarding Council's 'ongoing concern' financial status, stating that it is under threat. The concerns are high levels of bad debt, and a reduction of registered persons and laboratories. This of course readily translates into insufficient income versus the monthly expenditure.

Nevertheless, it must be said that most of the registered members (corporate and individual) of this Council do continue to pay their registration fees, and we hope that this is a vote of confidence in the work of this Council and its committees as well as the staff. We will continue to strive to remain relevant, and effective in executing Council's statutory and regulatory mandate. Therefore, the outlook for Council over the short- and medium-term is positive considering the results achieved during the year under review.

Illegal Operations

There are many challenges still being faced by Council by elements within and outside the profession who either practice illegally or profess to practice legitimately and yet do not fall under the regulatory scope and radar of Council. These do not pay the required legislated registration fees and continue to expose unsuspecting members of the public to substandard dental technology work. Despite our limited resources, Council continues to relentlessly fight this scourge, with the hope that all those who practice this profession do so under full regulation of Council and pay all the required fees necessary to enable this Council to execute its statutory and regulatory mandate. All health professionals are obliged to pay their registration fees as a FIRST priority in order to practice legally. It should be the very first bill paid every year!

There is currently a grey area in terms of regulation, and this is the production of appliances or parts of appliances by manufacturing entities that are not actually dental laboratories, both within and outside our borders. Council has resolved to thoroughly investigate these entities and will advise the profession in due course of the outcomes.

Delays in the approval of Regulations

The delays in processing the Regulations by the NDoH remains a matter of concern. The matter has been raised with the NDoH through its representative on Council. It was further raised at the Forum of Statutory Health Councils. This applies not only to Regulations but also to the draft new Bill for the profession, which has languished in the NDoH for a number of years. It seems that there is very limited capacity in the legal department to process numerous regulations other than ours. This also applies to the regulations to establish a National Professional Registration Examination, but these at least are currently under review.

Registration Fees

In Council's pursuit of affordability, it is pleased to announce that, whilst it is necessary to revise and increase registration fees, it shall do so mindful of the economic outlook in the country and the increase will not exceed figures that are above inflation. Work remains to be done to keep annual registration increases as low as possible whilst at the same time maintaining satisfactory regulatory service excellence, member protection outcomes and regulatory certainty and predictability. Council's Strategic Plan will focus on these aspects.

Environmental Sustainability

Considering the obligations of the SADTC and its role in society, considerations of corporate citizenship are integrated into decision-making. Environmental sustainability considerations are becoming increasingly important in view of environmental factors such as climate change and air and water pollution on health. Council constantly urges its registered members to ensure that their operations (laboratories) operate within the four corners of environmental sustainability principles. This requirement is covered by Council's inspectorate remit/scope.

Unlike many statutory councils that rent office space, Council remains proudly one of the few statutory councils that have offices that it owns. With time, and financial resources permitting, and in line with local and international trends in environmentally friendly office spaces, Council will put measures in place to have its office building and headquarters Green Star-rated in terms of the Green Building Council of South Africa's requirements and acquire the necessary certification in that regard. That will be a significant step forward for the SADTC, in terms of both furthering its investment asset and improving the Council's impact on the environment.

Council and Committees Performance

I am happy to report that the Council and its Committees remain very effective. Regular governance and working meetings are held. Most meetings are held virtually, which has resulted in significant cost saving for Council.

I am happy to further report that Council prides itself with the balance within the composition of its governing body and its committees. The diversity is evident not only in the balance between representatives of the different constituencies in Council (as enjoined by the Act), but also in terms of skills base and set, gender and 'race'.

Education issues

This year I am pleased to report some progress in the Council's effort to raise the standards of education and training in dental technology in the UoTs. It has taken many years and, sadly, some acrimony, but we are making some headway now. This is in terms primarily of the manner of assessment of the final practical exit-level examination. All three UoTs have finally agreed that the assessment will be based on the objective criteria as set out in rubrics, but just as importantly, they have agreed that the University examiners will assess together with a panel of the Council's examiners. The latter are drawn from the Education Inspectorate, who, under the expert guidance of the Chief Education Inspector, Mr Louis Steyn, have worked tirelessly to assess both the sample work produced by the lecturers and also the final exam. work.

"Pipeline" students

This has been a most unfortunate problem, created entirely by the UoTs. They have seen fit to provide their students with a graduation certificate that is of no practical use to those students who failed to reach the required standard for registration with Council. Personally, I believe this to have been a despicable and inhumane act, which only until recently has still been happening. For the 2019 and 2020 cohort, the Minister asked Council to suggest a solution, and he approved a compromise to the Regulations (which require students to take a re-examination), whereby the students can carry out a variety of procedures in commercial laboratories under the supervision of the laboratory owners but their work would be assessed using the same exit-level rubrics as used in the final practical examination.

This compromise solution has yet to be implemented by the UoTs, who only recently have expressed a desire to implement it, but at the same time have challenged the type and number of procedures recommended by Council. At the time of writing this has not yet been resolved. An added complication is the insistence of the UoTs that this solution should apply to all students since 2020 who have been created as similar 'pipeline' students. However, this can only happen by an executive decision from the Minister (because it is ultra vires the Regulations), and this decision has not yet been forthcoming.

Votes of Thanks

First and foremost, I am pleased to acknowledge the Registrar, Ms. Pertunia Nkuna, who has led the Council's administrative management team in 2023/24 in the most excellent manner, and she and her staff have been exemplary in their fiscal management under the most difficult of circumstances. They have seamlessly implemented the resolutions of Council, its strategy and related directives despite many challenges arising from the running of Council. I am also most grateful for all the members of Council as well as those of the Education Inspectorate for all the time they continue to devote for the sake of the profession.

I thank the National Department of Health (NDoH), DENTASA, members of the profession in general, Universities of Technology and other stakeholders of this Council for the constructive working relations enjoyed during the 2024 financial year. We believe that the partnerships formed will ultimately contribute to achieving national health objectives.



Prof. C Peter Owen
Council President

5. OVERVIEW: SADTC'S REGISTRAR / CHIEF EXECUTIVE OFFICER

“If you are walking down the right path and you're willing to keep walking, eventually you'll make progress.” – Barack Obama.¹

The SADTC, under the current cohort of Council members and those before them, has been on a slow yet relentless drive to reposition itself to remain relevant in executing its statutory mandate. The SADTC is the smallest statutory council under the NDoH's stable (yet one of the oldest), with the smallest number of registered professionals and relatedly, dental laboratories, and has nevertheless strived to sustain presence and effectiveness. Although the forward strides have been slow, they have however been resolute and certain, and exemplified by many initiatives embarked upon by Council during the year under review. Therefore, progress has, and continues to be made.

As we present the annual report for the 2023/24 financial year, it is imperative that we provide an overview of some of our high points of success and the challenges we may have encountered, in our endeavour to serve the profession that the SADTC exists to regulate.



Expansion of the Profession and Council's regulatory remit/scope

During the financial year under review, Council received inquiries from Dental Technicians and Technologists that are based abroad, who want to return to South Africa and practice clinical dental technology (Denturism) and have enquired as to whether they will be allowed register as Denturists in South Africa. A technical working group has been established by Council to investigate this matter. This working group works on the basis of a discussion document that has been developed, as well as the HPCSA Act and the Dental Technicians Act.

Revenue collection

The council is wholly dependent on the annual fees, application fees and to a limited extent, programme accreditation work for continued funding of operations.

Strategy

During the year under review, we clarified our regulatory strategy and focused on identifying meaningful outcomes against which we can measure our contribution and effectiveness.

1. A retired American President who served as the 44th President from 2009 to January 2017.

Regulations relating to Dental Laboratory Assistants

The Regulations were, after Council approval, sent to the NDoH for publishing after the numbering edits had been effected.

CPD

A member of Council that heads the CPD Committee was mandated to investigate how members could obtain CPD Units through the SADTC website, such as watching videos, reading journals, etc. and to report to Council. This is part of Council's value proposition to registered members in terms of opening more avenues for earning CPD points.

The decision also triggers a need for Council to ensure that its website is populated with the necessary learning material that members can access and read in the future. This work is ongoing and has not yet materialised.

Good Governance

That the SADTC is a small player in the broader statutory/regulatory remit does not absolve it from maintaining a strong corporate culture that subscribes to high ethical and governance standards. Such is a non-negotiable prerequisite to delivering sustainable results. In this regard, there is an entrenched culture of ethical behaviour which underscores the importance of compliance in the organisation, so much so that where instances of unethical conduct had been detected by Council in the past, it had been rooted out, with the support of the NDoH as a parent Department.

Performance Management tool

During the year under review, Council noted that the performance assessment tool for staff has not been reviewed for many years. Mr Nematswerani was tasked to investigate the matter, identify the challenges and recommend possible solutions, and thereafter report back to Council.

Stability in Administration and succession planning

The employment contract of the Deputy Registrar was coming to an end during the end of the September 2023 and has since been renewed for a further five years on the same terms and conditions. This was a key decision which has impacted positively on administrative stability and succession planning.

As we look forward to the 2024/25 financial year, we do so with optimism and relentless drive to provide regulatory support to the profession that the SADTC exists to regulate. In doing so, the input of all the SADTC's partners will be considered. Such will be in line with an African adage that says: "If you want to go fast, go alone, if you want to go far, go together".



Mrs. PT Nkuna: Registrar

6. STATEMENT OF RESPONSIBILITY

Council is responsible for the preparation, integrity and fair presentation of the annual report and annual financial statements of the South African Dental Technicians Council. The annual financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) and include amounts based on judgments and estimates by management. Accounting policies applied by the Council are informed and updated, when required, according to circulars issued by the NDoH and updates on the latest IFRS developments.

The Council members consider that in preparing the annual financial statements, they have used the most appropriate accounting policies, consistently applied these policies and supported the application of these policies with reasonable and prudent judgments and estimates. The Council adopted the King IV Report on Corporate Governance of Southern Africa, 2016 (King IV) and seeks to apply its recommended practices where appropriate to the business of a regulatory statutory council/body and its Council members.

The Council members are satisfied that the information contained in this annual report fairly presents the results of operations for the year and the financial position of the Council at year-end (i.e. end of February 2024). The Council also prepared the other information included in the annual report and are responsible for both its accuracy and consistency with the annual financial statements.

The Council is responsible for ensuring that adequate accounting records are maintained. The accounting records disclose with reasonable accuracy the financial position of the Council, which enables the Council members to ensure that the annual financial statements comply with the relevant legislation. The Council members are also responsible for such internal controls as they determine are necessary to enable the preparation of annual financial statements that are free from material misstatement, whether due to fraud or error, and for maintaining an effective system of risk management.

The SADTC operates in a well-established control environment, which is well documented and regularly reviewed. This control environment incorporates risk management and internal control procedures, which are designed to provide reasonable, but not absolute, assurance that assets are safeguarded and that the risks facing the business are assessed and controlled.

The going concern basis has been adopted in preparing the annual financial statements. Based on the forecasts and available cash resources, the Council members have no reason to believe that the SADTC will not be a going concern in the short term. The annual financial statements support the viability of the Council. The Council's auditors, Snijder & Associates Inc., are responsible for auditing the annual financial statements in terms of International Auditing Standards and their unqualified report is presented with the Council's annual financial statements. The Annual Financial Statements for 2023/24 were approved by Council at its meeting of 12 August and are signed on its behalf by:



Prof. CP Owen
Council President



Ms. Pertunia Nkuna
Council Registrar

7. THE COUNCIL

What is the SADTC?

The South African Dental Technicians Council (SADTC) was established in terms of section 2 of the Dental Technicians Act, No. 19 of 1979, as amended. It is a statutory body that exists to regulate the Dental Technology Profession and to accredit university academic programmes offered by three Universities of Technology (UoTs) in the Republic of South Africa.

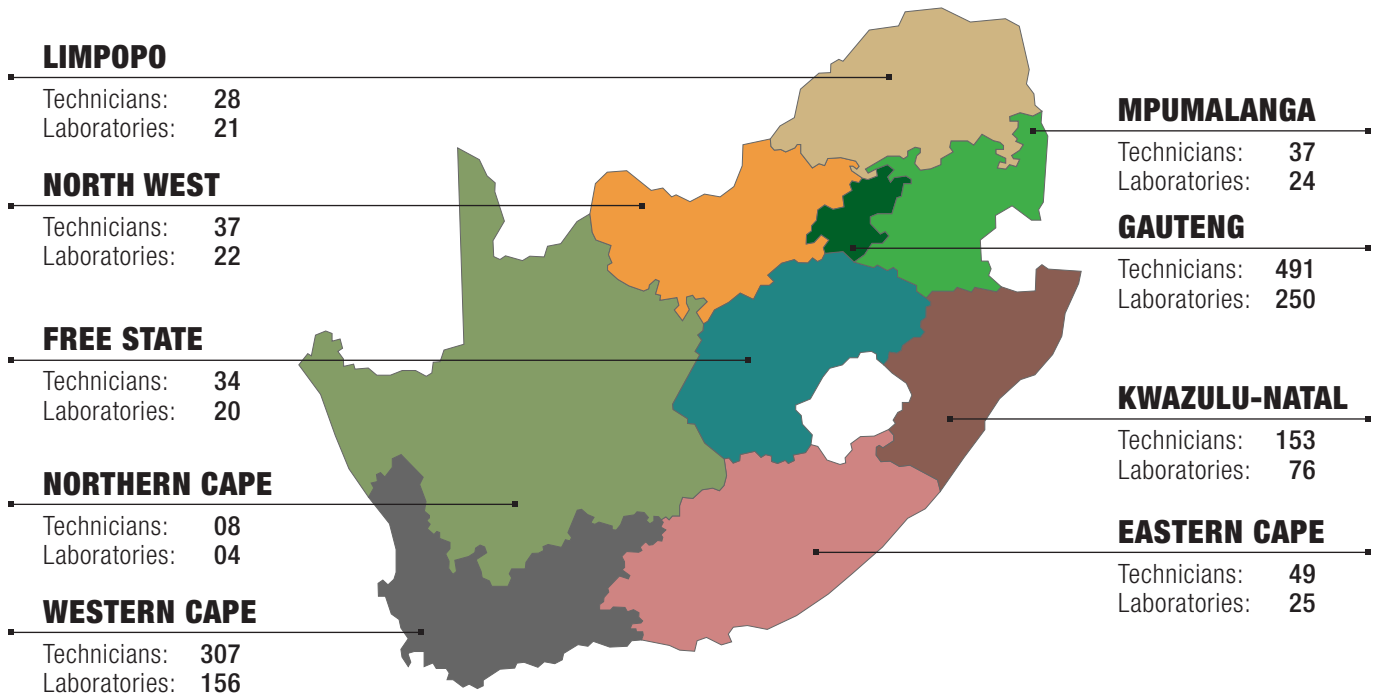
Where are SADTC's Headquarters?

The SADTC's head office is situated at 954 Arcadia street in Arcadia, Pretoria.

SADTC's Vision, Mission, and Corporate Values

VISION:	A leading, world-class, just and dynamic regulatory body for the dental technology profession and for all South Africans.
MISSION:	To provide an effective and efficient guidance and monitoring of the profession in a transparent manner.
CORPORATE VALUES:	Professionalism; Accountability; Honesty; Transparency; and Ethics.

SADTC's geographic footprint



SOUTH AFRICA



SADTC has registered members in the form of natural persons (Dental Technician and Technologists) as well as Dental Laboratories in all nine Provinces in South Africa.

It also accredits academic programmes in three Universities of Technology situated in the Western Cape (Cape Town), Kwa Zulu-Natal(Durban) and Gauteng(Pretoria). Gauteng has the largest active and fully registered numbers of dental laboratories and natural persons than any of the other Provinces under the financial year under review, followed by the Western Cape Province and Kwa-Zulu Natal.

Gauteng also boasts the highest compliance rate and, as was the case in the 2022-23 financial year, continued to show a high level of professionalism and understanding of the laws and regulations that govern the Dental Technology profession.

All Council's registered members are serviced centrally at the Council's head office in Arcadia, Pretoria. It does not have walk-in centres in any of the Provinces.

An assessment is being planned by Council regarding the feasibility of in future partnering with UoTs to possibly have walk-in centres for ease of access to Council services in the various provinces. This is a medium to long term plan.

8. GOVERNANCE STRUCTURES & ADMINISTRATIVE LEADERSHIP

Information on the members of the Council and its committees is summarised below. Council operates on the basis, and within the four corners of, a Council-approved Charter.

Name	Designation in terms of Council's Structure	Academic Qualifications & Professional areas of expertise	Date appointed	Date Resigned/ Terminated	Attendance pattern
COUNCIL					
Prof. C. P. Owen	President of Council Dentist nominated by other dentists.	BDS, MScDent, MChD, FICD, FCD(SA).Specialist Prosthodontist	25 March 2020	Current	6
Mr. I Noorshib	Vice President of Council Laboratory contractor nominated by other laboratory contractors	National Higher Diploma: Dental Technology Owner & partner in Minnaars Dental Laboratory	25 March 2020	Current	6
Mr. L Nematswerani	Treasurer of Council Community representative	MBA, Honours Degree (Human resources Dev.), Post Graduate Diploma- Management, BCur Degree	25 March 2020	Current	5
Dr. TL Moeng-Mahlangu	Member of Council 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	4
Mr. LP Steenkamp	Member of Council Laboratory contractor nominated by other laboratory contractors	BTech Dental Technology Owner of Luke's Dental Laboratory	25 March 2020	Current	5

Name	Designation in terms of Council's Structure	Academic Qualifications & Professional areas of expertise	Date appointed	Date Resigned/ Terminated	Attendance pattern
COUNCIL					
Maj. G. Gunnell	Member of Council Dental Technician nominated by other dental technicians	National Higher Diploma: Dental technology Crown & Bridge Specialist	25 March 2020	Current	6
Captain N. Ntshikilana	Member of Council Dental Technician nominated by other dental technicians	BTech Dental Technology, Post Grad Diploma (Business Administration, Entrepreneurship Development Programme)	25 March 2020	Current	5
Prof. P.D. Moipolai	Member of Council Dentist attached to a university having a dental faculty.	BChD; MDent; MEd - Specialist Prosthodontist Head, Department of Prosthodontics, SMU	25 March 2020	Current	6
Ms. K. Govender	Member of Council Legal Advisor Community representative	BA.LLB, MDP, CPRAC Admitted Attorney and Regulatory Risk and Compliance Specialist	25 March 2020	Current	5
Ms. N. Madiba ²	Member of Council 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	Leave	0

2. Leave from Council September 2021.

Name	Designation in terms of Council's Structure	Academic Qualifications & Professional areas of expertise	Date appointed	Date Resigned/ Terminated	Attendance pattern
MANAGEMENT					
Ms. Pertunia Tintswalo Nkuna	Registrar and Council Secretariat	National Diploma: Accounting, BTech 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	-



Committees of Council

Whilst Council's main governance structure enables the Council to oversee critical aspects of the SADTC and ensuring that it is aligned to its strategic thrust, the Council Committees are its vehicle through which it operationalises the work of Council.

Each of these Committees operate on the basis of, and within the four corners of their Council-approved terms of reference.

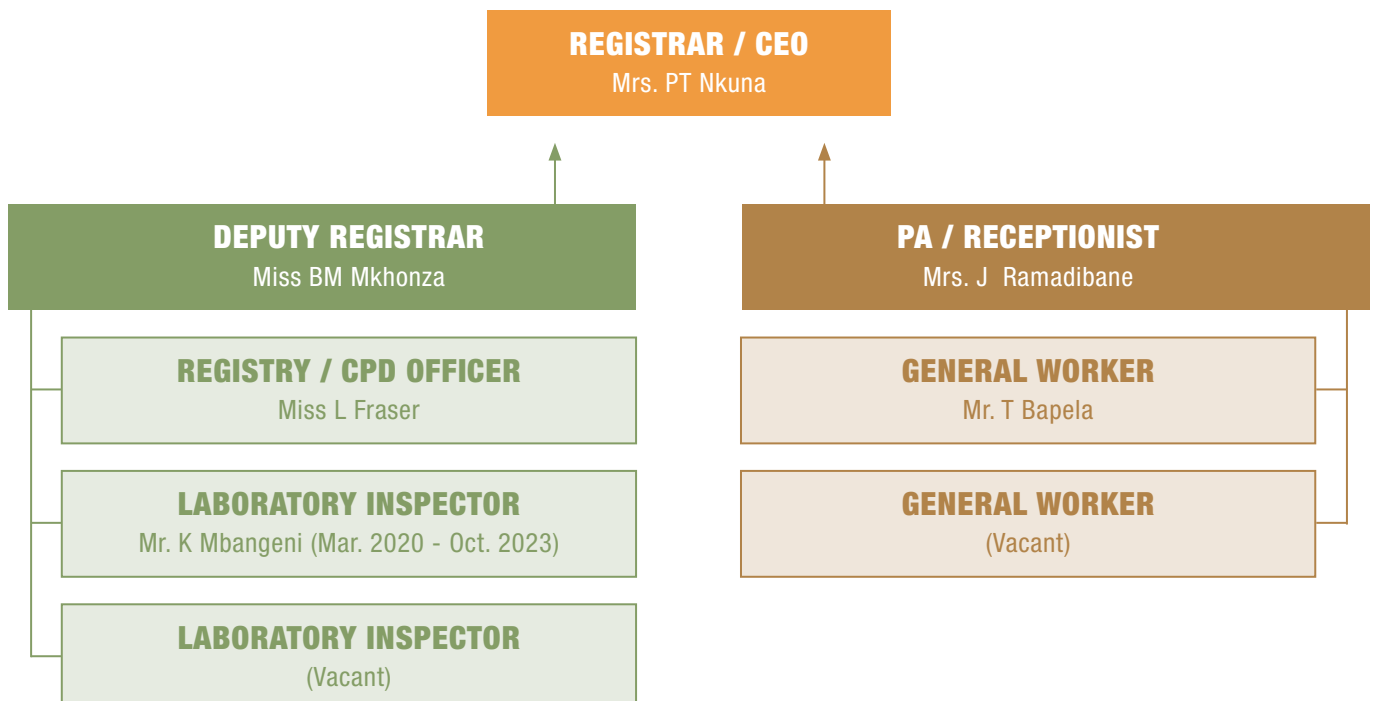
Committee	Name of Member
Executive Committee	Prof. CP Owen Mr. I Noorshib Dr. TL Moeng-Mahlangu Mr. LP Steenkamp Ms. K Govender Prof PD Moipolai
Audit & Risk Committee	Mr. N Goosen Mr. L Nematswerani
Legal Committee	Ms. K Govender Prof. CP Owen Mr. LP Steenkamp Dr. TL Moeng-Mahlangu Mr. LA Steyn
Education Committee	Prof. PD Moipolai Prof. CP Owen Mr. I Noorshib Mr. LA Steyn Prof. AHA Ross Capt. N Ntshikilana Mr. RJ Heynemann Mrs. M Bezuidenhout Mrs. MPP Matthews Mr. MHP Moyane
Disciplinary Committee	Ms. K Govender Mr. I Noorshib Other co-opted members to be nominated
Service Conditions Committee	-

Committee	Name of Member
Continuous Professional Development	Capt. N Ntshikilana Mr. I Noorshib Mr. LG Maguga Ms. M Roets Prof CP Owen Maj. G Gunnel Mr. LA Steyn
Task Team to review Institutional QIP Reports	Prof. CP Owen Capt. N Ntshikilana Prof. PD Moipolai Mr. LA Steyn
Evaluation Panel	Prof. CP Owen Prof. PD Moipolai Mr. G Bass Mr. LA Steyn Prof. AHA Ross Dr. TL Moeng-Mahlangu
Technical Task Team	Prof. CP Owen Mr. I Noorshib Dr. TL Moeng-Mahlangu Mr. LP Steenkamp Capt. N Ntshikilana Maj. G Gunnell Prof. PD Moipolai Mr. LA Steyn Capt. ST Nembahe Ms. MG Roets Capt. KE Veldschoen Mr. K. Mbangeni Mr. AH Thage Ms. TM Mtolo Ms. BM Ngoepe

Committee	Name of Member
Tariff Committee	Prof. CP Owen Mr. I Noorshib Mr. LA Steyn
Education Inspectorate	Mr. LA Steyn Capt. ST Nembahe Ms. MG Roets Capt. KE Veldschoen Mr. K. Mbangeni Mr. AH Thage Ms. TM Mtolo Ms. BM Ngoepe

Committee	Name of Member
Policy Development Task Team	Ms. K Govender Prof. CP Owen Mr. I Noorshib Maj. G Gunnell Mr. LP Steenkamp Mr. LA Steyn Mr. C Polinski
National Professional Registration Examination Committee	Prof. PD Moipolai Prof. CP Owen Mr. I Noorshib Mr. L Steyn Mr. G Bass Mr. David van Eyk Prof. AHA Ross Mr. P Pretorius Capt. ST Nembahe

SADTC'S ADMINISTRATIVE MAKEUP



9. COUNCIL'S PERFORMANCE AGAINST KEY STRATEGIC OBJECTIVES

In keeping with good corporate governance and legislative requirements, the SADTC is required to develop a strategic framework to guide its operations. Council's strategy seeks to position it as an effective regulator, and with the aim of achieving this goal, the Council is supported by key performance areas to be detailed below.

SADTC's strategic radar remain unchanged from the previous year.

SADTC's external operating context

There are important factors in the Council's external operating context that have, and expected to continue, to have an influence on the Council's ability to create value. They are summarised in the following table.

Factor	Implication
NHI	<ul style="list-style-type: none"> ■ The approved NHI Policy that was published in June 2017 is to impact and alter the manner with which registered persons conduct their businesses. ■ The SADTC remains committed to be an effective vehicle to drive the Government's agenda to expand healthcare coverage to all South Africans, especially those that are previously disadvantaged. ■ Recent developments in the NHI project, including the signing of the NHI Bill by the President of the Republic of South Africa, requires the SADTC as a statutory council falling under the realm of the NDoH, to play an enabling and supportive and/or catalytic role towards driving the necessary change and progression towards universal health coverage (UHC) objectives by drawing on synergies between Government policy and the interests of the members of the Dental Technology profession.
Illegal Operations	<ul style="list-style-type: none"> ■ The SADTC has no legal standing to regulate any dental laboratory of natural person that are not registered with it. Through regulation, Council is able to monitor and enforce standards of practice required by the Act and its Regulations. ■ Dental laboratories that operate illegally have an adverse impact on both the registered dental laboratories and the SADTC. ■ Henry Schein Dental Warehouse, Medcore, and SkyCorp Distribution's Nikatec, Dandy and the Central University of Technology have all been identified as manufacturing dental devices without registration with Council.
Maintaining high standards of education and training of Dental Technician and Technology students in a consistent and uniform manner.	<ul style="list-style-type: none"> ■ Council remains unwavering and uncompromising in the execution of its university programme accreditation mandate. Failure to do so can expose the public to insufficiently trained graduates, which goes against the spirit, purport and object of the Act and its regulations. ■ External pressures in the form of lack of a shared vision either from the UoTs, NDoH or the students on the Council's statutory mandate in so far as programme accreditation is concerned, which from the UoTs could undermine, and be an inhibitor and not an enabler to effective regulation of the profession.

Factor	Implication
Delays by NDoH in passing the Dental Technicians Bill into law.	<ul style="list-style-type: none"> ■ Council has over the years put a concerted effort towards replacing the current Act with a new Bill. The NHI project however continues to overshadow and take centre stage and priority at the NDoH. ■ The effectiveness and relevance or otherwise of any statutory regulatory council hinges on a legislative environment that is responsive to the challenges faced by the profession in the 21st century. The current Act is outdated. The new Bill will go a long way in repositioning the SADTC going forward as an effective and modern professional regulatory council.

SADTC's Regulatory model at a glance:

SADTC's regulatory model is embedded and finds expression in its founding legislation. That regulatory model is predicated on four legs, namely:

- Registrations and erasures;
- Development and monitoring of practice standards (Inspectorate);
- Enforcement of practicing standards (Disciplinary Committee); and
- Accreditation of university academic programmes (Education Committee).

Council's Regulatory value creation

Due to the Council's archaic and outdated legislation embedded into which is inflexibility and unresponsiveness to issues faced by the Council and the profession in the 21st century, Council is forced to constantly innovate and thus minimise and/or cushion the inflexibility and outdatedness of its founding legislation, and its effect/impact on effective and modern regulation of the profession.

One of the ways employed by Council in sharpening its regulatory thrust, is through using regulations to ensure regulatory certainty and predictability.

Council continues to create value for its members by means of:

- Member education through regular issuing of newsletters;
- Value-driven and not punitive physical, face-to-face inspections and support services;
- Strict fiscal constraints to not markedly increase the registration fees;
- Investment in social and relationship capital through an effective stakeholder relationship strategy including with the recognised voluntary association for the profession: DENTASA; and
- Combating illegal operations in partnership with the registered members of the profession and law enforcement agencies;

Council has further identified, as one of the key strategic value creation drivers going forward, numerous initiatives such as ensuring that Dental Technician and Technology students are not lost in the pipeline post-graduation, and that they remain within the profession. Keeping and maintaining the profession is key to its survival and by extension, the survival of the SADTC.

In addition, Council is exploring a need to, going forward, develop strategies to support entry by Dental Technician and Technology graduates into the profession by, inter alia, encouraging existing Dental Laboratories to increase the intake of graduates and expose them to the much-needed experiential training and exposure. This will result in an increased pool of competent, registered graduates

who will then open their own laboratories once the structured post-graduate experiential training programme is completed. Council is further exploring incentivising Dental laboratories that will participate in such a programme by way of discounted registration fees.

The Minister and the NDoH and other stakeholders benefit from:

- Regular information exchange and sharing between Council and the stakeholders;
- Tangible support to the UoTs in the process of curriculum review, change and implementation;
- Improved relations with DENTASA.

Value is lost/eroded because of illegal operations that operate outside the Council's regulatory remit, with the result that the standards of practice are not regulated, and they do not pay fees to Council. That results in poor service delivery to the public, with the result that the public, members of the profession and other stakeholders become aggrieved by instances of poor service delivery from these unregulated elements.

During the year under review Council has clarified its regulatory strategy and focused on identifying meaningful outcomes against which it can measure its contribution and effectiveness. It has also made significant progress in identifying more detailed actions to achieve each of its strategic objectives.

Two key performance areas continue to underpin Council's regulatory function:

9.1 KEY PERFORMANCE AREA 1: REGULATION AND GUIDANCE OF THE PROFESSION

Registration, educational and professional conduct mandates are the three functional areas that KPA 1 rests on.

The 5 strategic objectives are as follows:

9.1.1 PROMOTION OF AWARENESS THROUGH EDUCATION, INFORMATION AND AWARENESS PROGRAMMES FOR THE PROFESSION AND THE PUBLIC

The Council website as well regular newsletters prepared from the Office of the Registrar remain the primary window through which the Council's client base accesses Council information.

9.1.2 SAQA ACCREDITATION MAINTAINED IN GOOD STANDING

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).

9.1.3 MAINTENANCE OF SOUND STAKEHOLDER RELATIONS

Stakeholder relations by and large remained effective.

An example of the sound relationship with Council's key partner and stakeholder (DENTASA) was when DENTASA approached Council and raised a complaint against a company that was manufacturing medical dental devices without being registered with Council. According to the Act, a laboratory that produces an appliance for a patient has to be registered with Council. The Act does not state anything about the location of that laboratory for it to be registered with Council (i.e. inside or outside the country).

There is, as reported in the previous financial year, ample room for further strengthening good relations with DENTASA.

The relationship between the UoTs cannot yet be described as satisfactory as their Senior Managements continue to remain opposed to Council's attempts to raise the standards. However, many initiatives are underway such as the overhaul of the University curricula and programme accreditations, as well as the joint assessments with Council.

Council's relationship with the NDoH is highly satisfactory. A concern that persists, and which has been raised with the Department, is the delays that occasion the gazetting and issuing of Council's regulations. Due to NHI issues which ranked higher in priority in the Department, approval of SADTC Regulations was delayed. The delayed approval of the SADTC Bill is also an issue. This is work in progress, and an improvement in this regard is hoped for during the 2024/25 financial year.

9.1.4 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.

This is dealt with under the Governance report later below.

9.1.5 EFFECTIVE AND EFFICIENT SYSTEMS TO SUPPORT THE EXECUTION OF ORGANISATIONAL STRATEGY.

Council continues to rely on Management (the Registrar), external auditors, the Audit and Risk Committee in monitoring and managing institutional risks.

9.2 KEY PERFORMANCE AREA 2: ORGANISATIONAL EXCELLENCE

Three strategic objectives supporting KPA 2 are as follows:

9.2.1 DENTAL TECHNICIANS, TECHNOLOGISTS, CLINICAL DENTAL TECHNOLOGISTS AND DENTAL LABORATORIES ARE REGISTERED THROUGH ACCESSIBLE, FAIR, TRANSPARENT AND CREDIBLE SYSTEMS AND GLOBALLY ACCEPTED STANDARDS.

REGISTRATIONS

Section 20 of the Dental Technicians Act, 19 of 1979 prescribes that:

- (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.
- (2) The council shall keep the registers correctly and in accordance with the provisions of this Act and shall remove therefrom the names of all registered persons in terms of section 24 and shall from time to time effect the necessary alterations in the names and addresses or qualifications of registered persons.
- (3) Any registered person who changes his or her name or address shall in writing notify the registrar

thereof within thirty days after such change.

- (4) (a) No qualification shall be entered in the register in respect of any person if the council is satisfied that such person does not hold such qualification.
- (b) Any registration which is proved to the satisfaction of the council to have been made in error or as a result of misrepresentation or in circumstances not authorized by this Act, may be removed from the register, and an entry of the reason for such removal shall be made in the register.
- (c) The person whose registration is removed from the register in terms of paragraph (b), shall be notified thereof in accordance with the provisions of section 24 (2).
- (d) Any certificate issued in respect of the registration in question shall be deemed to be cancelled as from the date on which notice is so given.

A summary of the Council's register is as follows:

	2022 / 23	2023 / 24	Population groups as previously designated	Gender	Geographical Location
Dental Technicians	1018	1147	Black 190	Female 262	Eastern Cape 49
			Coloured 81	Male 885	Free State 34
			Indian 81		Gauteng 491
			White 788		KwaZulu-Natal 153
			Other 7		Limpopo 28
					Mpumalanga 37
					North West 36
					Northern Cape 8
					Western Cape 307
					Overseas 4
Lab Owners (Dental Technologists)	536	598	Black 33	Female 58	Eastern Cape 25
			Coloured 16	Male 540	Free State 20
			Indian 46		Gauteng 250
			White 502		KwaZulu-Natal 76
			Other 1		Limpopo 21
					Mpumalanga 24
					North West 22
					Northern Cape 4
					Western Cape 156
					Overseas 0

	2022 / 23	2023 / 24	Population groups as previously designated	Gender	Geographical Location
Lab Owners (Dentists)	73	110	Black 6	Female 13	Eastern Cape 11
			Coloured 4	Male 97	Free State 7
			Indian 26		Gauteng 39
			White 74		KwaZulu-Natal 13
			Other 0		Limpopo 0
					Mpumalanga 3
					North West 10
					Northern Cape 6
					Western Cape 21
					Overseas 0
State-owned Laboratories	13	14	Black -	Female -	Eastern Cape 1
			Coloured -	Male -	Free State 0
			Indian -		Gauteng 4
			White -		KwaZulu-Natal 2
			Other -		Limpopo 1
					Mpumalanga 0
					North West 1
					Northern Cape 0
					Western Cape 5
					Overseas 0
Dental Traders	7	7	Black 0	Female 3	Eastern Cape 0
			Coloured 0	Male 4	Free State 0
			Indian 2		Gauteng 2
			White 4		KwaZulu-Natal 2
			Other 1		Limpopo 0
					Mpumalanga 0
					North West 0
					Northern Cape 0
					Western Cape 3
					Overseas 0
University Lecturers	21	20	Black 13	Female 11	CPUT 9
			Coloured 3	Male 9	DUT 3
			Indian 0		TUT 8
			White 4		
			Other 0		

	2022 / 23	2023 / 24	Population groups as previously designated	Gender	Geographical Location			
Graduates (Technicians and Technologists) ³	68	4	Black	3	Female	3	CPUT	4
			Coloured	1	Male	1	DUT	0
			Indian	0			TUT	0
			White	0				
			Other	0				

The register maintained by the Council since its inception, has had 1711 dental laboratories and 3490 dental technicians/technologists recorded in it. However, section 24 of the Act mandates Council to remove those names of practitioners who have died, emigrated without notifying Council or have failed to pay their annual fees. As a result, as at 29 February 2024 there are only 1147 registered dental technicians/technologist and 598 Registered dental laboratories recorded to date.

Further data on the Council register are as depicted below:

	2022 / 23	2023 / 24
Erasure of Dental Laboratories	89 ⁴	46 ⁵
Erased dental Technicians/ Technologists	161 ⁶	67 ⁷
Dental Traders	3	3
Restorations Dental Technicians/ Technologists	9	24
Restorations of Dental Laboratories	2	11

Number of registered persons according to different registration categories

CATEGORY	2023	2024
Dental Contractors/Lab Owners (Technicians)	542	598
Dental Contractors/Lab Owners (Dentists)	75	110
Dental Contractors/Lab Owners (State Owned)	13	14
Dental Technician Employees	476	549
Dental Traders	7	7
CPD Providers	5	5
TOTAL	1118	1251

3. Students graduated by the UoT's but not registered with the SADTC.

4. Erasures total includes all erasures. 80 laboratories by Council 28 February 2023, 1 deceased and 8 voluntarily erased.

5. Erased total includes all erased. 37 laboratories by Council 01 March 2024, 1 deceased and 8 voluntarily erased.

6. Erasure total includes all erasures. 146 technicians by Council 28 February 2023, 3 deceased and 12 voluntarily erased.

7. Erasure total includes all erasures. 59 technicians by Council 01 March 2024, 1 deceased and 7 voluntarily erased.

There are three institutions of higher learning which offer dental technology programmes: these are Cape Peninsula University of Technology (CPUT), Durban University of Technology (DUT) and Tshwane University of Technology (TUT). The table below shows the number of graduates during the 2023/24 fiscal year.

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

CAPE PENINSULA UNIVERSITY OF TECHNOLOGY

Qualification	Registrations												Graduates	
	African		"Coloured"		Indian		White		Other		Total		Institution Graduates	Registerable by Council
	M	F	M	F	M	F	M	F	M	F	M	F		
BHSc (Extended programme)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BHSc	7	27	0	1	1	1	1	2	0	0	9	31	0	0
NDip	0	0	0	0	0	0	0	0	0	0	0	0		

DURBAN UNIVERSITY OF TECHNOLOGY

Qualification	Registrations												Graduates	
	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 Foundation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
National Dip	4	5	0	0	0	0	0	0	0	0	0	0	0	0
B.HSc	0	0	0	0	0	0	0	0	0	0	0	0	0	0

TSHWANE UNIVERSITY OF TECHNOLOGY

Qualification	Registrations												Graduates	
	African		"Coloured"		Indian		White		Other		Total		Institution Graduates	Registerable by Council
	M	F	M	F	M	F	M	F	M	F	M	F		
NDip	23	78	0	0	0	0	5	2	0	0	28	80	0	0
BTech	0	1	0	0	0	0	0	0	0	0	0	1	0	0

Council has observed the decrease of standards across all the UoTs and as a result, the Universities of Technology have not been able to produce graduates suitable for registration. The interventions by the Regulator have led to joint assessment panels implemented across the three Universities and we are starting to see some positive outcomes in one of the Universities of Technology.

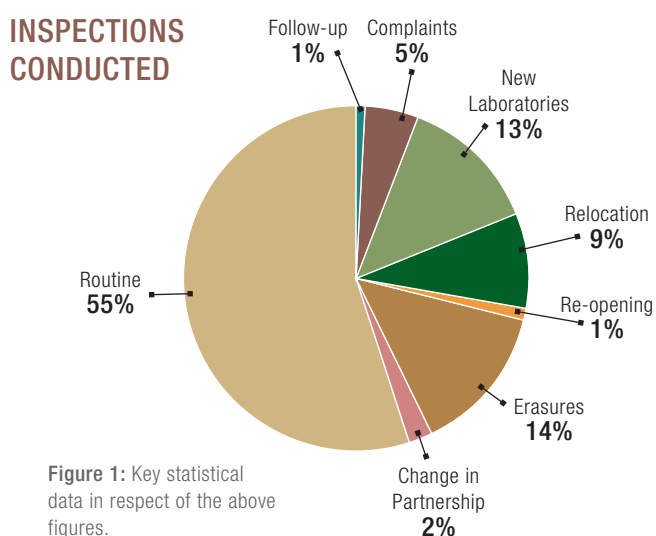
THE INSPECTORATE

The Inspectorate primarily ensures compliance of all the registered dental laboratories operating in the Republic of South Africa, as prescribed by the Act. Its primary mandate is to assist the Council to protect the public, by conducting inspections of dental laboratories and effectively enforcing the provisions of the Act and its related regulations.

The inspections that were carried out during this financial year are tabulated below under the various categories of inspections:

CATEGORY	TOTAL
New Registrations / Laboratories	12
Relocation / Change in address	08
Re-opening of existing laboratories	01
Routine Inspections	51
Erasures / Deregistration	13
Change in Partnership	02
Follow-up / Re-Inspections	01
Complaints	05

Table 1: Category of inspection conducted in the 2024 FY



Due to the ongoing effects of Covid-19, to date, many practitioners still feel the effects of the inability to generating adequate income to stay afloat. To assist the profession, Council resolved to permit those members who were to be erased from the register for non-payment of annual fees, to remain registered provided that they pay reparations towards their annual fees no later than the 28th of February 2024. This allowed the inspectorate to focus more on routine inspections of laboratories that had not been inspected for more than 5 years since their last inspections.

Issues such as laboratories that were not fully registered over the years due to non-compliance but are still operating, specifically state-owned dental laboratories, have been one of the focus areas of the inspections conducted during this financial year.

PROVINCES	INSPECTIONS CONDUCTED			
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
Gauteng	37	40	22	26
Western Cape	25	37	05	11
Kwa-Zulu Natal	21	35	05	23
Eastern Cape	07	14	10	04
Free State	02	04	01	02
Northern Cape	02	-	01	-
Mpumalanga	06	02	01	11
North West	07	09	02	-
Limpopo	03	-	05	16
TOTAL	110	141	52	93

Table 2: Inspections conducted per financial year comparisons.

- The overall rate of compliance in this financial year was **70%**, with **18** dental laboratories recommended for full registration.
- Though **19** new dental laboratories were added to the register, **13** dental laboratories were removed from the register either voluntarily or due to the passing of the laboratory owner.

Compliant VS Non-Compliant

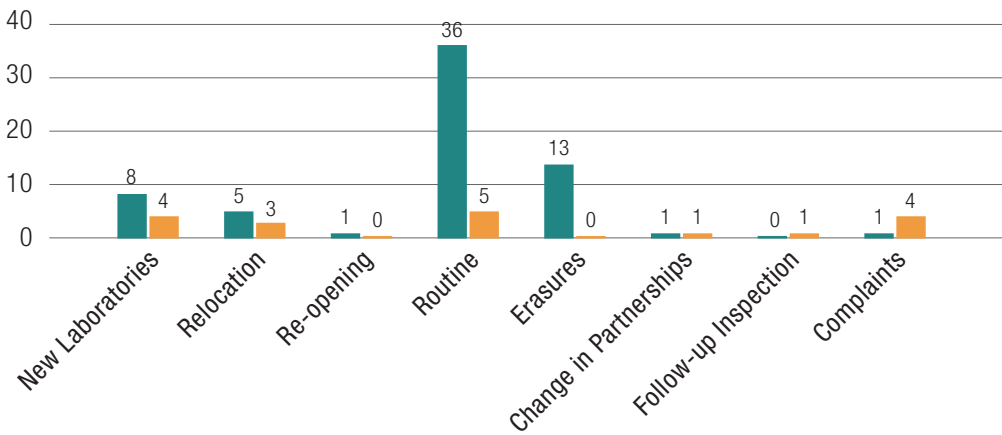


Figure 2: Key statistical data in respect of the overall compliance of inspections conducted in 2024 FY.

■ Compliant
■ Non-Compliant

A. GAUTENG PROVINCE INSPECTIONS

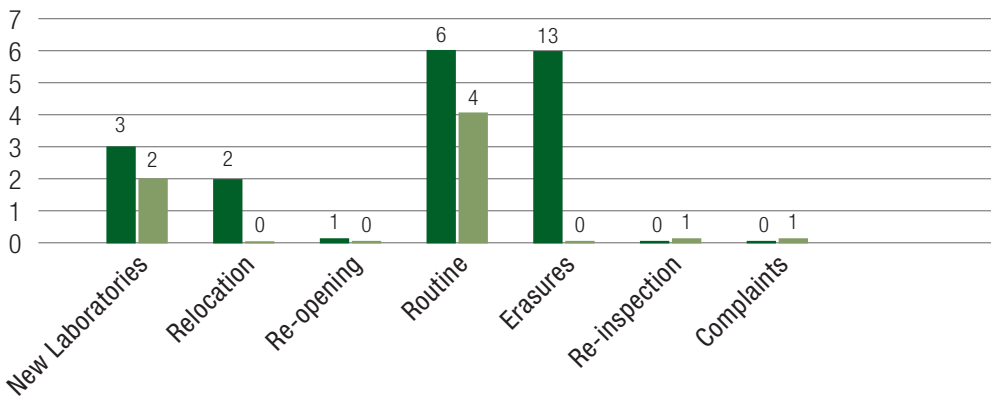


Figure 3: Inspections conducted in the Gauteng

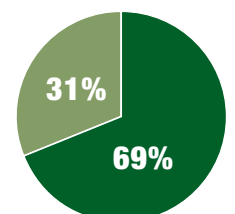
■ Compliant
■ Non-Compliant

Table 3: Category of inspections conducted in the Gauteng Province

Category of Inspection	No. of Inspections	Compliant	Non-Compliant
New Laboratories	5	3	2
Relocations	2	2	-
Routine	10	6	4
Erasures to Confirm	6	6	-
Re-opening	1	1	-
Follow-up / Re-inspection	1	-	1
Complaints	1	-	1

INSPECTION SUMMARY

Labs Inspected **26**
 ■ **18** Compliant
 ■ **8** Non-Compliant





- The Gauteng Province has **265** active and registered dental laboratories, with a compliance rate of **69%** from the **26** inspections conducted during this reporting period.
- Gauteng province usually has the highest compliance rate and shows a high level of professionalism and understanding of the laws and regulations that govern the dental technology profession.

B. WESTERN CAPE PROVINCE INSPECTIONS

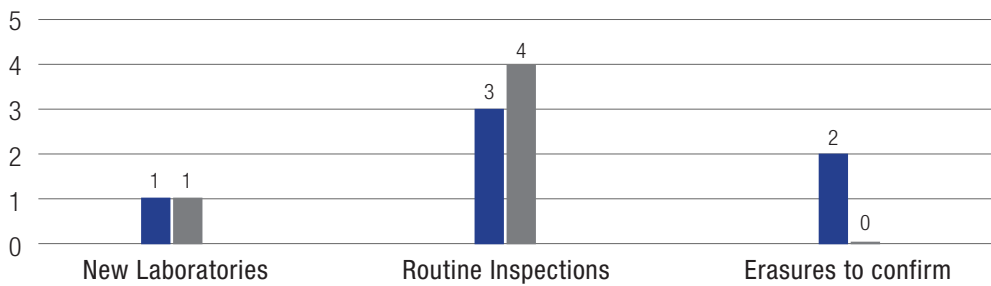


Figure 4: Inspections conducted in the Western Cape Province

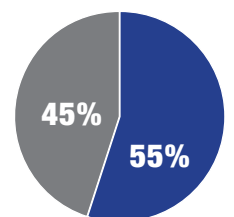
■ Compliant
■ Non-Compliant

Table 4: Category of Inspection conducted in the Western Cape Province.

Category of Inspection	No. of Inspections	Compliant	Non-Compliant
New Laboratories	2	1	1
Routine	7	3	4
Erasures to Confirm	2	2	-

INSPECTION SUMMARY

Labs Inspected **11**
 ■ **6** Compliant
 ■ **5** Non-Compliant



- The Western Cape Province has **161** active and registered dental laboratories, with a compliance rate of **55%** from the **11** inspections conducted during this reporting period.

C. KWAZULU-NATAL PROVINCE INSPECTIONS

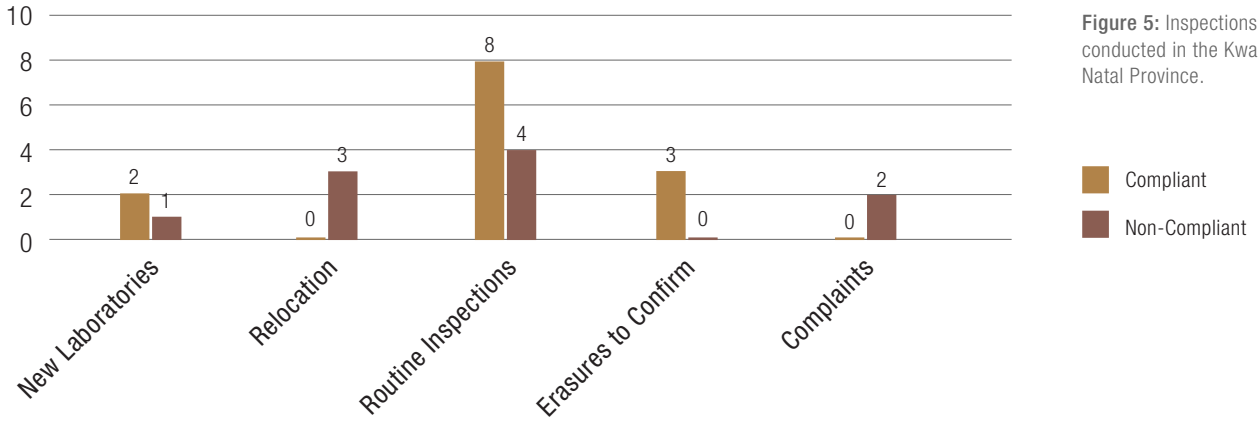
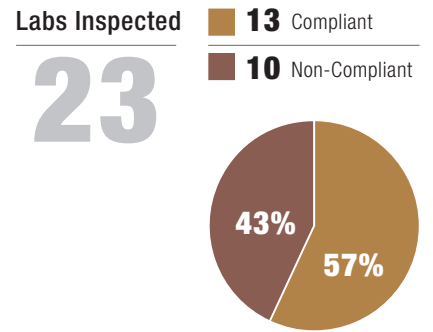


Figure 5: Inspections conducted in the Kwa-Zulu Natal Province.

Table 5: Category of inspections conducted in the Kwa-Zulu Natal Province.

Category of Inspection	No. of Inspections	Compliant	Non-Compliant
New Laboratories	3	2	1
Relocation	3	-	3
Routine	12	8	4
Erasures to Confirm	3	3	-
Complaints	2	-	2

INSPECTION SUMMARY



- The Kwa-Zulu Natal Province has **85** active and registered dental laboratories, with a compliance rate of **57%** from the **23** inspections conducted during this reporting period.
- This province always has the most non-compliance issues that have a negative impact on the Dental Technology profession. Most dental laboratory owners in this province continue to employ unqualified people to do the work of dental technicians, which enables them to give their clients discounts of up to **50%**. This way of operating is destroying the dental technology industry in Kwa-Zulu Natal and continues to breed unqualified people for the illegal industry. Recommendations were made to Council in the previous financial year to call some of these dental laboratory owners for disciplinary hearings in this regard.



D. MPUMALANGA PROVINCE INSPECTIONS



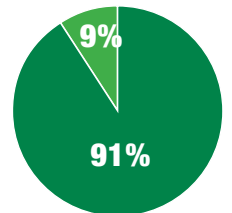
Figure 6: Compliance rate of inspections conducted in the Mpumalanga Province.

■ Compliant
■ Non-Compliant

Table 6: Category of inspections conducted in the Mpumalanga Province.

Category of Inspection	No. of Inspections	Compliant	Non-Compliant
New Laboratories	2	2	-
Routine	9	8	1

INSPECTION SUMMARY



- The Mpumalanga Province has **27** active and registered dental laboratories, with a compliance rate of **91%** from the **11** inspections conducted during this reporting period.

E. FREE STATE PROVINCE INSPECTIONS



Figure 7: Inspections conducted in the Free State Province.

■ Compliant
■ Non-Compliant

Table 7: Category of inspections conducted in the Free State Province.

Category of Inspection	No. of Inspections	Compliant	Non-Compliant
Relocation	1	1	-
Change in Partnership	1	1	-

INSPECTION SUMMARY

Labs Inspected **2** Compliant
0 Non-Compliant

2



- The Free State Province has **22** active and fully registered dental laboratories, with a compliance rate of **100%** from the **2** inspections conducted in during this reporting period.





F. EASTERN CAPE PROVINCE INSPECTIONS

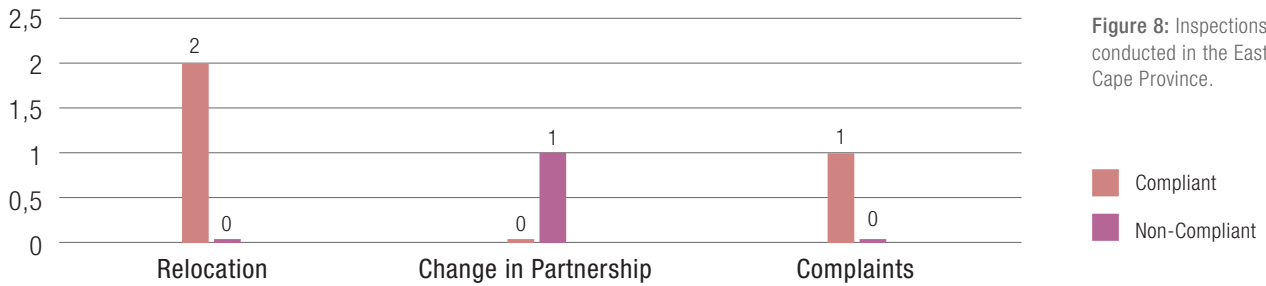


Figure 8: Inspections conducted in the Eastern Cape Province.

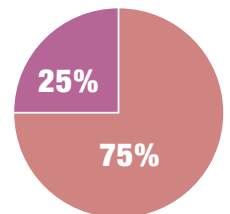
Table 8: Category of inspections conducted in the Eastern Cape Province.

Category of Inspection	No. of Inspections	Compliant	Non-Compliant
Relocation	2	2	-
Change in partnership	1	0	1
Complaints	1	1	-

INSPECTION SUMMARY

Labs Inspected **4** ■ 3 Compliant ■ 1 Non-Compliant

4



- The Eastern Cape Province has 24 active and registered dental laboratories, with a compliance rate of 75% from the 4 inspections conducted during this reporting period.

G. LIMPOPO PROVINCE INSPECTIONS

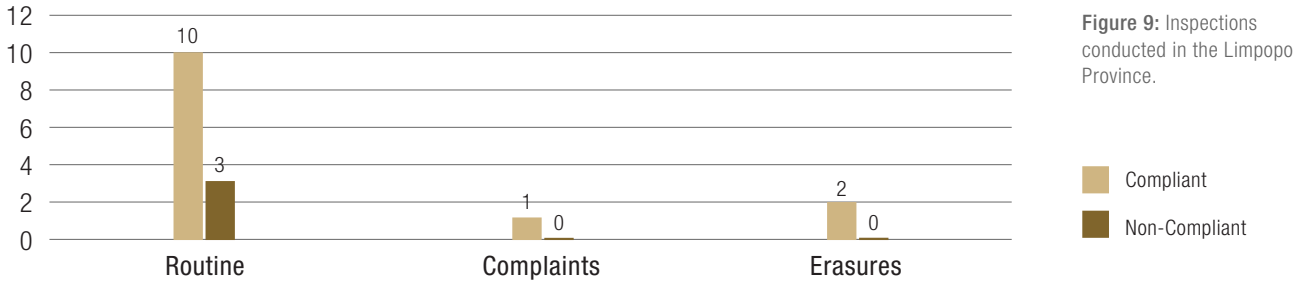


Figure 9: Inspections conducted in the Limpopo Province.

Table 9: Category of inspections conducted in the Limpopo Province.

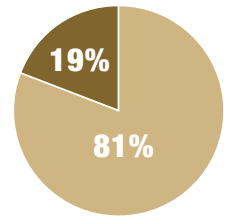
Category of Inspection	No. of Inspections	Compliant	Non-Compliant
Routine	13	10	3
Complaint	1	1	-
Erasures to Confirm	2	2	-

INSPECTION SUMMARY

Labs Inspected **13** Compliant

16

3 Non-Compliant



- Limpopo Province has **22** active and registered dental laboratories, with a compliance rate of **81%** from the **16** inspections conducted during this reporting period.

H. NORTH WEST PROVINCE INSPECTIONS



No inspections were conducted in this province during this reporting period.

- North West Province has **24** registered and active dental laboratories, still maintaining the **100%** compliance rate from the last inspections conducted from 2019 to 2022 in the province.

I. NORTHERN CAPE PROVINCE INSPECTIONS



No inspections were conducted in this province during this reporting period.

- Northern Cape Province has **5** registered and active dental laboratories, still maintaining the **100%** compliance rate from the last inspections conducted in 2018 and 2022 in the province.

2023 INSPECTIONS

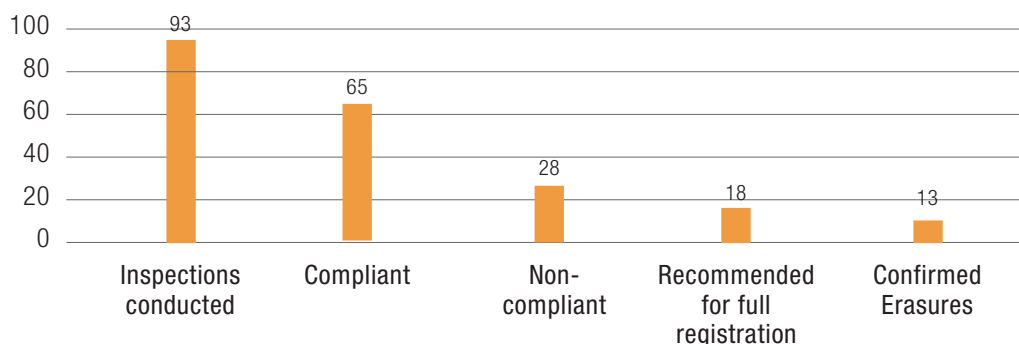


Figure 10: Key statistical data in respect of the overall narrative of this report for 2023

■ Number of Laboratories

- One common issue that was picked up from all inspections conducted from 2020 to 2023 is that, most dental technicians are uninformed of what a regulatory body is and its mandate apart from conducting inspections, which is one of the issues that has led to this unpleasant perception dental technicians have of the SADTC.
- Illegal practicing remains a massive challenge for the Inspectorate, and it requires assistance from HPCSA, Dental Suppliers, SAPS and registered Members to overcome this issue.
- Though the office receives information about unregistered dental laboratories and unqualified people doing the work of dental technicians daily, the challenges are: -
 1. Registered members are reluctant to follow our processes of formally lodging a complaint by completing the complaints form, and without the form, the Inspectorate cannot commence with an investigation.
 2. Complainants often supply the office with only a cell phone number which does not assist in investigations as this is insufficient information to request the assistance of SAPS to apprehend perpetrators. Only SAPS are allowed to set up sting operations in a criminal investigation.
 3. Registered members inform other non-compliant dental laboratories of the presence of Inspector/s in their area.
 4. The transgressors are sometimes dentists, over whom we have no jurisdiction, and so we require assistance from the HPCSA. Great efforts are always made to collaborate with the HPCSA to resolve cases.
 5. SAPS is not keen on assisting, as they are uninformed about the Act and do not understand how it involves them and as a result investigations take a number of years to conclude.
 6. Investigating officers constantly change further delaying progress on an opened case.

7. Unqualified transgressors who change addresses as soon as they are aware that they are being investigated.

- Until we all work together to fight this stumbling block, it will always remain a challenge.
- Below is a summary of cases reported to the law enforcement agencies.

CRIMINAL CASES UNDER INVESTIGATION BY SOUTH AFRICAN POLICE SERVICES (SAPS)

NATURE OF COMPLAINT	AREA	CASE NUMBER	ACTION	PROGRESS
Foreign unqualified nationals making dentures for public.	Wynberg WC	CAS 218/11/2017	On 16/11/2017 operation was conducted with SAPS Wynberg and HPCSA at illegal dental laboratories. Chima Christian Egvin of Symphony Way Delft, Wynberg was found making teeth and CAS 218/11/2017 was opened against him.	Case docket received from court with queries. The investigating officer still busy finalising the queries where after docket will be forwarded to the senior state prosecutors for further instructions.
Foreign unqualified nationals making dentures for public.	Wynberg WC	CAS 2019/11/2017	On 16/11/2017 operation was conducted with SAPS Wynberg and HPCSA at illegal dental laboratories. Amobi Nwandulu of New Beginnings, Blue Downs, Wynberg was found making teeth and CAS 219/11/2017 was opened against him.	Case docket received from court with queries. The investigating officer is still busy finalising the queries where after docket will be forwarded to the senior state prosecutors for further instructions.
Qualified but unregistered dental technician operating unregistered dental laboratory	Welkom FS	CAS31/11/2018	Lab erased due to non-payment of annual fees and found operating.	Laboratory restored and SAPS closed case without court appearance.
Unqualified and non-registered person posing as dentist and dental technician, taking impressions for dental work and making dentures in Knysna (Corries)	Knysna CP	CAS 461/12/2018	Complaint submitted by member of the public	Sentence: Guilty Acknowledgement of guilt/ bail estreatment: R5000 of which R0-00 is suspended for 0 years.

NATURE OF COMPLAINT	AREA	CASE NUMBER	ACTION	PROGRESS
Qualified but unregistered dental technician operating unregistered dental laboratory	Ermelo MP	CAS 177/6/2019	Lab erased due to non-payment of a number of years' annual fees and found operating.	Part paid restoration fees and SAPS closed the case without court appearance. Practitioner has absconded and no longer practicing in Ermelo. Current location unknown.
Qualified but unregistered dental technician operating unregistered dental laboratory	Moffatview GP	CAS 90/10/2020	Lab erased due to non-payment of annual fees and found operating.	Matter under investigation by SAPS
Qualified but unregistered dental technician operating unregistered dental laboratory	Benoni GP	CAS188/10/2020	Lab erased due to non-payment of annual fees and found operating.	Matter under investigation by SAPS
Qualified but unregistered dental technician operating unregistered dental laboratory	Oakdene GP	CAS90/10/2020	Lab erased due to non-payment of annual fees and found operating.	Matter under investigation by SAPS
Qualified but unregistered dental technician operating unregistered dental laboratory	Blairgowrie GP	CAS112/10/2020	Lab erased due to non-payment of annual fees and found operating.	Paid restoration fees and SAPS closed the case without court appearance
Qualified but unregistered dental technician operating unregistered dental laboratory	Silverton GP	CAS247/2/2021	Lab erased due to non-payment of annual fees and found operating.	Matter under investigation by SAPS
Qualified but unregistered dental technician operating unregistered dental laboratory	Plumstead WC	CAS 95/5/2021	Lab erased due to non-payment of annual fees and found operating.	Matter under investigation by SAPS

NATURE OF COMPLAINT	AREA	CASE NUMBER	ACTION	PROGRESS
Qualified but unregistered dental technician operating unregistered dental laboratory	Durban Central KZN	CAS604/8/2023	Case opened with the Durban central Police Station:	Matter under investigation by SAPS
Unregistered Laboratory owned by a dentist employing pipeline students	Mtubatuba KZN	CAS118/9/2023	Case opened with the Kwa-Msane Police Station	Matter under investigation by SAPS

9.2.2 DENTAL TECHNOLOGY PRACTITIONERS ARE RECOGNISED THROUGH EXCELLENT, RELEVANT AND GLOBALLY ACCEPTED EDUCATIONAL STANDARDS

The Education Committee (through University Programme accreditation) is a key driver of this function. It has recommended a withdrawal of the accreditation of academic programmes at the Cape Peninsula University of Technology (CPUT), and the Durban University of Technology (DUT).

In so far as TUT is concerned, workshops were, as part of the Council mandate, held successfully, and study guides submitted by that UoT. The study guides were found to be inadequate as they only covered Year 1. The University was requested to submit additional information for the entire three years within a deadline which they failed to meet. Since then, the new Diploma course has been accredited and the University was urged to convert this to the BHSc degree course.

At DUT, a joint assessment was undertaken the first time with the University and Council examiners. The assessment went well except for the absence of an internal or external examiner regarding the crown and bridge (fixed prosthodontics) section, as the lecturer who taught the subject had since left that institution. The learning experience that should have been shared with that lecturer could not take place. The external examiner was also not present as she was reportedly too busy. There was active engagement in respect of the other three sections of the work (i.e. Orthodontics, Metal-based partial dentures, and Complete dentures) with the external and internal examiners, during which session they (external and internal examiners) obtained more clarity on how the rubrics had to be used. There was consensus on who should pass and who should not. Whilst that assessment was successful, it became apparent that, going forward, guidelines should be developed to direct this new way/process (e.g. where no consensus was being reached during the assessment).

Still on DUT, there was an issue regarding their full accreditation. This resulted in the exchange of correspondence between Council and that UoT. Council sought a legal opinion, and based on that legal opinion, a response was prepared by Administration to DUT, which was vetted by SADTC's legal representatives. The draft letter included all the reasons that may trigger withdrawal of accreditation and prescribed a thirty-day period within which DUT had to deal with the issues raised.

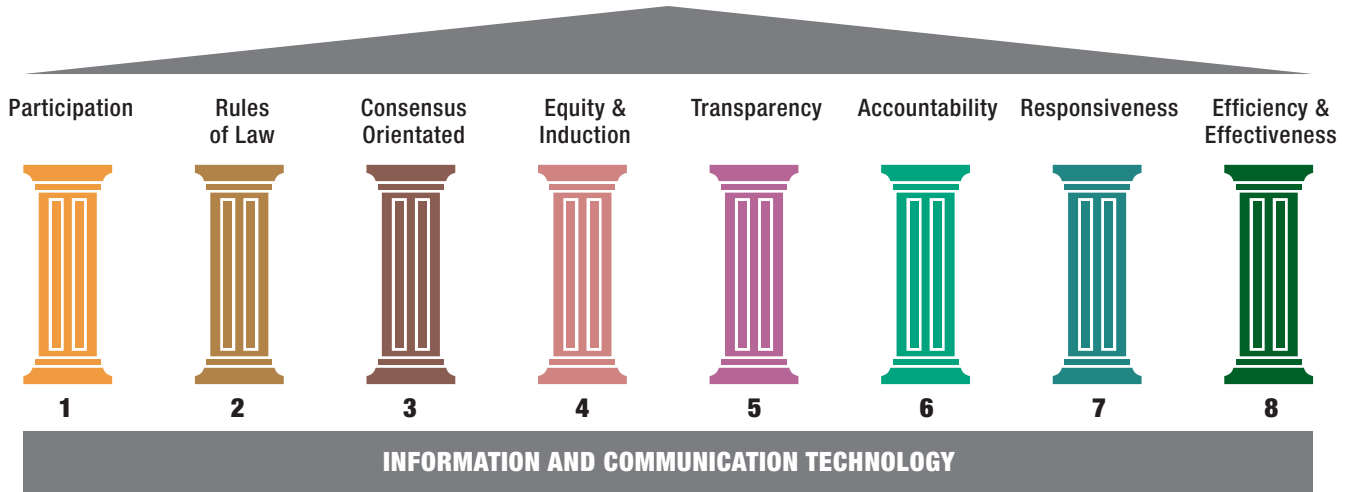
At CPUT, the issue of non-accreditation of their academic programmes also arose. The NDoH had to be involved, and through a letter to the Minister of Health, Council indicated that there were options to resolving the impasse. The Minister's office has not responded to the CPUT issue, and Council has been informed that the NDoH is consulting with the Department of Higher Education (DHET). DHET has since requested a meeting to discuss, inter alia, the issue of pipeline students and the accreditation issues.

Where an accreditation programme is to be withdrawn, the current Regulations require that be done by the Minister, as the SADTC, unlike other statutory councils, does not currently have the power to withdraw academic programmes at UoTs. Council is working on amendments to the Regulations to allow for this.



10. COUNCIL GOVERNANCE

GOOD GOVERNANCE PILLARS



10.1 BRIEF GOVERNANCE OVERVIEW

Corporate governance embodies processes and systems by which entities are directed, controlled and held to account. It enhances organisational discipline, integrity, transparency, accountability, responsibility, fairness and sustainable economic, social and environmental performance. In addition to Council's founding legislation and regulations, corporate governance is applied through the principles contained in the King IV Report on Corporate Governance.

The SADTC has been, and continues to be, committed to the principles of accountability, openness and integrity, and its policies and charters formalise this commitment. This gives all its stakeholders the assurance that it is ethically managed according to prudently determined risk parameters in compliance with best practices.

10.2 DESCRIPTION OF COUNCIL

The SADTC is a juristic entity established in terms of section 2 of the Dental Technicians Act of 1979 (Act 19 of 1979). The Minister of NDoH appoints all members of Council with a mandate to manage the affairs of the Council in terms of the Act and its regulations, and in line with corporate governance principles.

The Council plays an advisory role to the Minister on certain issues, including national policies on the profession that Council was established to regulate, and/or many other functions that the Minister or the Council may determine. The Council operates in terms of an approved Charter that clearly spells out its role and responsibilities. The Council plays an oversight role and provides leadership on the affairs of the SADTC. Its role includes the establishment, review and monitoring of strategic objectives. It also gives strategic direction and ensures compliance with corporate governance and legislative imperatives. The Council oversees the SADTC's systems of governance, internal control, and risk management.

10.3 COUNCIL COMPOSITION

Council consists of ten members, the details of whom are listed under Chapter 7 above.

Council is supported in its work by six committees. Where necessary, Council has set up *ad hoc* working committees the mandate of which will be focused to one task, or project identified by Council as requiring attention for a specific purpose/objective, or that requires to be completed within a specific timeline.

Council is also fairly balanced in terms of gender and skills set.

10.4 COUNCIL MEETINGS

The Council meets at least once a quarter, and special meetings are held when there is a need. The purpose of the meetings is to review the strategic and operational performance of the SADTC. Amongst other matters, it investigates business plans, policies, and other strategic issues. The management team of the SADTC is responsible for implementation of the decisions and strategies of the Council.

10.5 COUNCIL 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 at pre-determined intervals. All Council and Committee members also get reimbursed for out-of-pocket expenses incurred on Council's behalf.

10.6 OFFICE OF THE REGISTRAR

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 Council Secretariat and through that role, is tasked with ensuring that the decisions of Council and its Committees are implemented.

10.7 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.

10.8 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.

10.9 COUNCIL AND COMMITTEE APPRAISAL/ EVALUATION

No evaluation has been conducted during the financial year under review.

10.10 MANAGING CONFLICT OF INTEREST

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

11. AUDIT

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

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.

11.1 AUDIT AND RISK COMMITTEE RESPONSIBILITY

The ARC consists of one external member and two Council members of which the ARC Chairperson is an independent external member. The ARC assesses SADTC's risks, with reference to the Council's available resources, expertise and the required experience of financial management.

The ARC has a policy that outlines its terms of reference.

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

- The SADTC has implemented an effective policy and plan for Risk Management that will both ensure and enhance the SADTC's ability to achieve its strategic objectives.
- The disclosure regarding risk is comprehensive, timely, and relevant.
- The annual financial statements, summarised integrated information, the accounting policies and practices adopted and the effectiveness of the internal financial controls and prospectuses (where applicable) are reviewed, adhered to and submitted to council timeously for approval.
- The disclosure of sustainability issues in the annual report is reliable and does not conflict in any way with the financial information.
- The engagement when required of an external assurance provider on material sustainability issues is assessed and the best fit for purpose provider recommended to council.
- Consideration of whether an external auditor should perform any assurance procedures on the interim results is required.
- The engaging of the external auditors to provide assurance on all summarised financial information has been confirmed.

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

11.2 EXTERNAL AUDIT PLAN

The ARC has reviewed the external audit report as presented by the external auditors. That report is in line with best practice and generally accepted audit standards for the financial year under review.

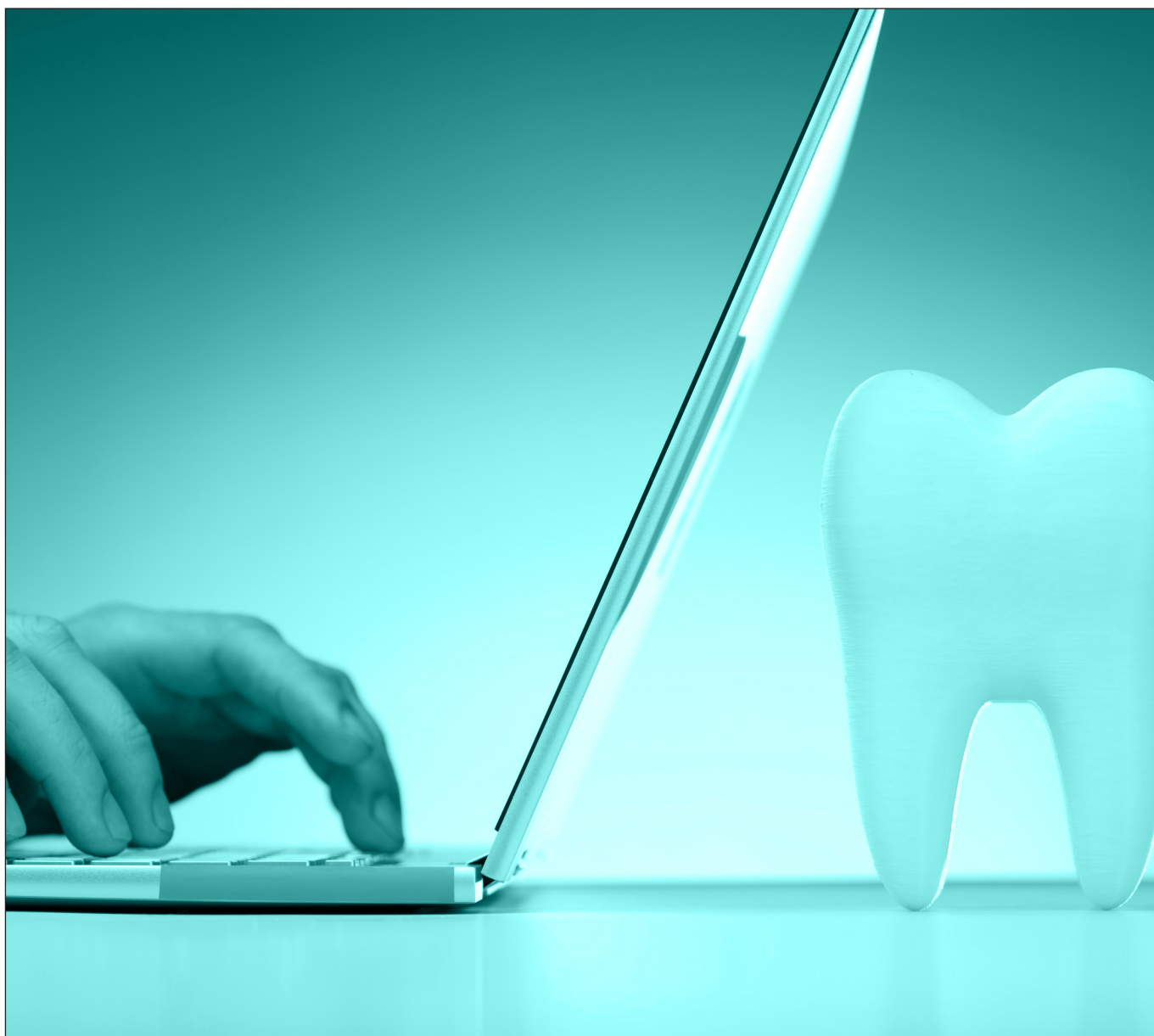
The ARC has reviewed the annual financial statements and the annual report for the financial year ended 29 February 2024, and is satisfied that, in all material respects, those reports comply with GRAP, and therefore fairly present the financial position and performance of the SADTC.

The Committee has reviewed and discussed the contents of annual financial statements and annual report with management and presented these AFS to the council.

Accordingly, the Audit and Risk Committee recommends the financial statements and the performance report of the SADTC for the year ended 29 February 2024 to Council for approval.



Chairperson of ARC obo the ARC
SADTC



12. HUMAN RESOURCES

The Office of the Registrar exists to, *inter alia*, ensure that the SADTC employs and retains the right people in the right roles for effective delivery of the SADTC's mandate and strategic objectives.

The staff complement of the SADTC was **five** at the end of the financial year.

Staff Turnover Profile

Reason	Number
Death	0
Resignation	1
Dismissal	0
Retirement	0
Ill health	0
Expiry of contract	1

Labour relations: Misconduct and disciplinary action

Nature of Disciplinary Action	Number
Verbal Warning	1
Written Warning	1
Final Written Warning	0
Dismissal	0
Dispute Resolution	0



13. ANNUAL FINANCIAL STATEMENTS: 2023/24

13.1 REPORT OF THE REGISTRAR

These annual 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 the required 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 during the ordinary course of business.

Notwithstanding concerns raised in prior reports of the going concern vulnerability of the SADTC, nothing new has come to the attention of the SADTC to change this opinion or to indicate an improvement of the going concern viability in the mid-foreseeable future notwithstanding current forecasts and the improvement in the council's liquidity.

The going concern assumption remains a valid concern in the light of the lower forecasted membership and funding from the profession, and the unlikelihood of future fundraising initiatives by Council.

As previously stressed and again to be noted that the funding made available by the registered members of the profession in the foreseeable future will in probability given current declines of member numbers remain insufficient for the SADTC to fulfil its full mandate. Thus, funding remains the greatest risk.

As at 29 February 2024, the SADTC reported surplus of R 360 502 (2023: a deficit of R78 156), and the total assets (less revaluation reserves) exceeded its liabilities by R 3 167 733 (2023 - R 2 807 231).

The SADTC has not been able to raise any additional funding through fundraising initiatives and partnerships, due to resource and capacity constraints.

ANNUAL PERFORMANCE

A detailed report on the performance against objectives is listed in the Performance Information section above.

HUMAN RESOURCES

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

FRAUD

There were no cases of fraud reported and identified.

EVENTS AFTER THE REPORTING DATE

Various accreditation-related matters raised with the UoTs had not been closed as at 28 February 2024.

AUDIT MATTER

The SADTC has maintained a another unqualified audit report with an unblemished outcome for the year under review. It should be noted that the SADTC has been a recipient of unqualified audit outcomes since 2015.

LEGAL FORM

A Statutory Council.

13.2 REPORT OF THE AUDITORS

Report on the audit of the financial statements

OPINION

1. I have audited the financial statements of the South African Dental Technicians Council as set out on pages 50 to 76 herein, which comprise the statement of financial position as at 28 February 2023, 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 28 February 2023, and its financial performance and cash flows for the year then ended in accordance with South African Standards of Generally Recognised Accounting Practice).

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.

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.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENT

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.

REPORT ON THE AUDIT OF THE ANNUAL PERFORMANCE REPORT

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.

ACHIEVEMENT OF PLANNED TARGETS

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

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.

REPORT ON THE AUDIT OF COMPLIANCE WITH LEGISLATION

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.

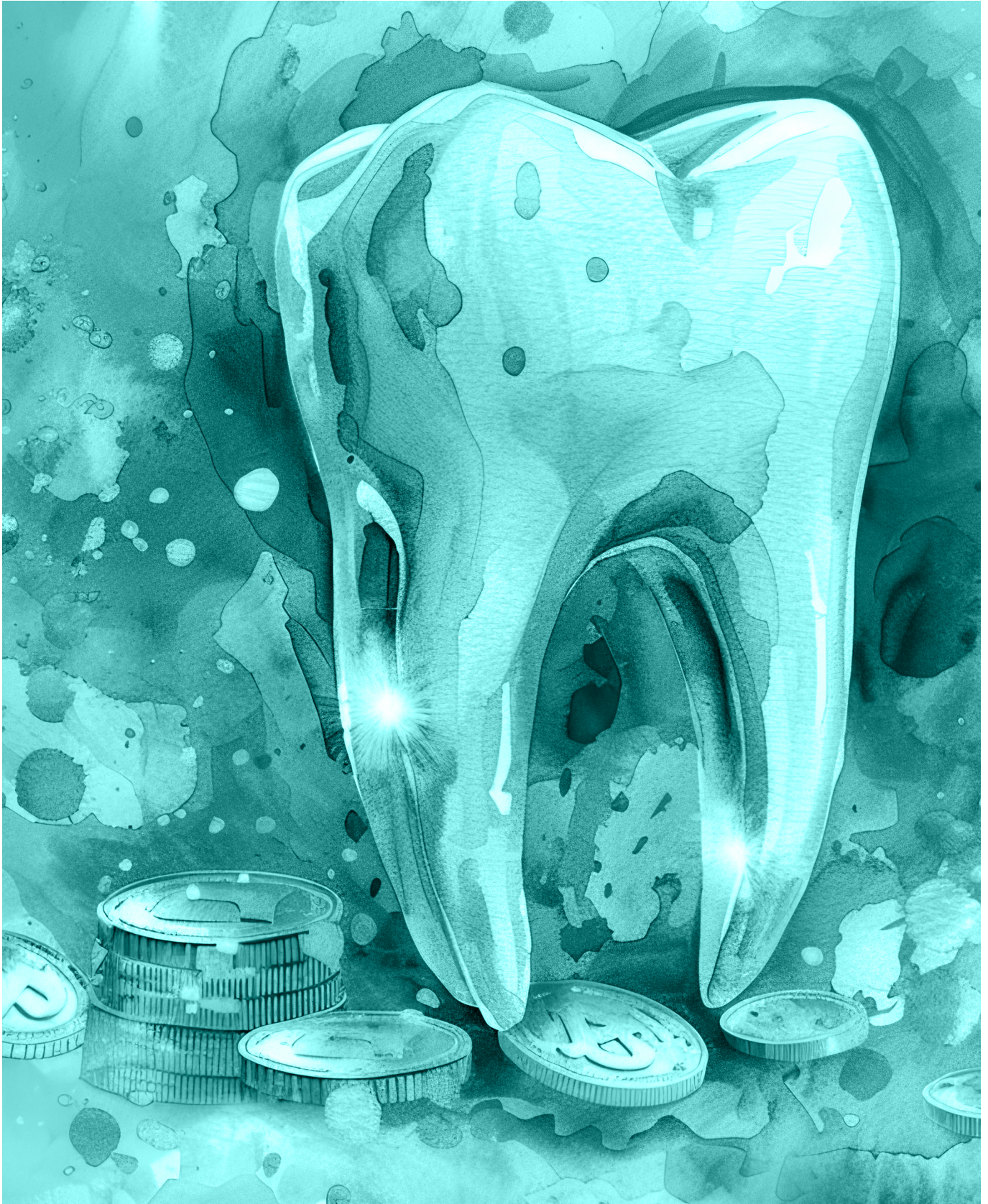
OTHER INFORMATION

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, and 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.

INTERNAL CONTROL DEFICIENCIES

I 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.

14. ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 29 FEBRUARY 2024



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: TC van Wyk

Professional designation: CA (SA)

Title: External Auditor

Date published: 24 July 2024

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GENERAL INFORMATION

COUNTRY OF INCORPORATION AND DOMICILE	South Africa
NATURE OF BUSINESS AND PRINCIPAL ACTIVITIES	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.
COUNCIL MEMBERS	<p>Prof. CP Owen (Appointed 25 March 2020)</p> <p>Mr. I Noorshib (Appointed 25 March 2020)</p> <p>Mr. L Nematswerani (Appointed 25 March 2020)</p> <p>Dr. TL Moeng-Mahlangu (Appointed 20 October 2021)</p> <p>Mr. LP Steenkamp (Appointed 25 March 2020)</p> <p>Maj. G Gunnell (Appointed 25 March 2020)</p> <p>Capt. N Ntshikilana (Appointed 25 March 2020)</p> <p>Prof. PD Moipolai (Appointed 25 March 2020)</p> <p>Ms. K Govender (Appointed 25 March 2020)</p> <p>Ms. N Madiba (Appointed 25 March 2020)</p>
REGISTERED OFFICE	954 Arcadia street Cnr Hill street Arcadia Pretoria 0083
POSTAL ADDRESS	PO Box 29766 Sunnyside 0132
BANKERS	ABSA
LEVEL OF ASSURANCE	<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 Integro Accounting on behalf of The South African Dental Technicians Council.</p>
PUBLIC INTEREST SCORE OF THE COUNCIL	15
CHARTERED ACCOUNTANTS CA(SA)	Snijder & Associates Inc Il Villaggio North 2 Quintin Brand Street Persequor Techno Park Pretoria 0081
PREPARER	Integro Accounting Associate General Accountants (SA) 27 Shield Drive Wapadrand Pretoria 0081

COUNCIL MEMBERS' RESPONSIBILITIES

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. These annual financial statements have been prepared in accordance with the IFRS for SMEs® Accounting Standard as issued by the International Accounting Standards Board (IASB®) and 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 annual 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 7 to 8.

The annual financial statements set out on pages 9 to 25, and the supplementary information set out on page 26 which have been prepared on the going concern basis, were approved by the council members and were signed on 12 July 2024 on their behalf by:



Prof. CP Owen

COUNCIL MEMBERS' REPORT

The council members present their report for the year ended 29 February 2024.

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 29 February 2024 of R360,502 (2023: deficit of R78,156).

The Council's revenue decreased from R6,887,601 in the prior year to R6,272,290 for the year ended 29 February 2024.

The Council's cash flows from operating activities changed from an inflow of R253,316 in the prior year to an inflow of R2,323,883 for the year ended 29 February 2024.

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. Any material reduction thereof will 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.

COUNCIL MEMBERS' REPORT

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. I Noorshib (Appointed 25 March 2020)
 Mr. L Nematswerani (Appointed 25 March 2020)
 Dr. TL Moeng-Mahlangu (Appointed 20 October 2021)
 Mr. LP Steenkamp (Appointed 25 March 2020)
 Maj. G Gunnell (Appointed 25 March 2020)
 Capt. N Ntshikilana (Appointed 25 March 2020)
 Prof. PD Moipolai (Appointed 25 March 2020)
 Ms. K Govender (Appointed 25 March 2020)
 Ms. N Madiba (Appointed 25 March 2020)

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 2024 the council's investment in property, plant and equipment amounted to R3 164 549, compared to R3 162 957 of the previous year. During the 2023 financial year, additions of R42 976 was made, compared to R47 122 of the previous year.

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

Additions:	2024	2023
Fixtures and fittings	14,461	5,521
Office equipment	28,515	4,086
Computer equipment		37,515
	42,976	47,122

The property was revalued on 30 June 2024 from R3,079,856 to R3,032,022. No adjustment was made in the financial statements to reflect this lower valuation.

7. Independent Auditors

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

8. External Accountants

Integro Accounting were the external accountants for the year under review.

INDEPENDENT AUDITORS' REPORT



SNIJDER & ASSOCIATES INCORPORATED

AUDITING ACCOUNTING TAXATION

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P.O. BOX 31061, Totuisdal, 0134

To the Shareholder of The South African Dental Technicians Council

Opinion

We have audited the financial statements of The South African Dental Technicians Council (the company) set out on pages 8 to 19, which comprise the statement of financial position as at 29 February 2024, statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the 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 29 February 2024, and its financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Dental Technicians Act 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 company in accordance with the Independent Regulatory Board for Auditors' Code of Professional Conduct for Registered Auditors (IRBA Code) and other independence requirements applicable to performing audits of financial statements in South Africa. We have fulfilled our other ethical responsibilities in accordance with the IRBA Code and in accordance with other ethical requirements applicable to performing audits in South Africa. The IRBA Code is consistent with the corresponding sections of the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards). We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The directors 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 29 February 2024", which includes the Directors' Report as required by the Dental Technicians Act 19 of 1979 and the supplementary information as set out on pages 9 to 24. The other information does not include the financial statements and our auditor's report thereon.

INDEPENDENT AUDITORS' REPORT

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, 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.

Responsibilities of the Directors for the Financial Statements

The directors are responsible for the preparation and fair presentation of the financial statements in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Dental Technicians Act 19 of 1979, and for such internal control as the directors 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 directors are responsible for assessing the company'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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so. Auditor's Responsibilities for the Audit of the Financial Statements

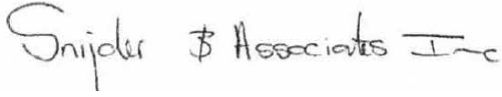
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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 company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' 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 company'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 company 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.

INDEPENDENT AUDITORS' REPORT

We communicate with the directors 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

13 November 2024
Pretoria

Directors
H SNIJDER CA (SA) | GJC0ETZEE CA (SA) | TC VAN WYK CA (SA)
CF ENGELBRECHT CA (SA)
Reg No. 1999/014998/21

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STATEMENT OF FINANCIAL POSITION

Figures in R	Notes	2024	2023
ASSETS			
Non-current assets			
Property, plant and equipment	4	3,164,549	3,162,957
Current assets			
Trade and other receivables	5	15,792	336,112
Cash and cash equivalents	6	4,755,542	2,474,635
Total current assets		4,771,334	2,810,747
Total assets		7,935,883	5,973,704
EQUITY AND LIABILITIES			
Equity			
Accumulated surplus		3,167,733	2,807,231
Other non-distributable reserves		2,411,047	2,411,047
Total equity		5,578,780	5,218,278
Liabilities			
Non-current liabilities			
Mortgage bonds	10	32	32
Post retirement medical aid obligations	11	952,784	-
Total non-current liabilities		952,816	32
Current liabilities			
Provisions	8	417,325	137,245
Trade and other payables	9	857,146	618,149
Post retirement medical aid obligations	11	129,816	-
Total current liabilities		1,404,287	755,394
Total liabilities		2,357,103	755,426
Total equity and liabilities		7,935,883	5,973,704

STATEMENT OF COMPREHENSIVE INCOME

Figures in R	Notes	2024	2023
Revenue	12	6,272,290	6,887,601
Other income	13	1,157,760	240,111
Administrative expenses	15	(374,520)	(345,141)
Other expenses	16	(7,009,412)	(7,038,221)
Surplus/ (deficit) from operating activities	17	46,118	(255,650)
Investment income	18	314,384	177,494
Surplus/ (deficit) for the year		360,502	(78,156)

STATEMENT OF CHANGES IN EQUITY

Figures in R	Other non-distributable reserve	Accumulated surplus	Total
Balance at 1 March 2022	2,411,047	2,885,387	5,296,434
Changes in equity			
Deficit for the year		(78,156)	(78,156)
Total comprehensive income for the year		(78,156)	(78,156)
Balance at 28 February 2023	2,411,047	2,807,231	5,218,278
Balance at 1 March 2023	2,411,047	2,807,231	5,218,278
Changes in equity			
Surplus for the year		360,502	360,502
Total comprehensive income for the year		360,502	360,502
Balance at 29 February 2024	2,411,047	3,167,733	5,578,780

STATEMENT OF CASH FLOWS

Figures in R	Notes	2024	2023
Net cash flows from operations	20	2,009,499	75,822
Interest received		314,384	177,494
Net cash flows from operating activities		2,323,883	253,316
Cash flows used in investing activities			
Proceeds from sales of property, plant and equipment		1	5
Purchase of property, plant and equipment		(42,977)	(47,123)
Cash flows used in investing activities		(42,976)	(47,118)
Net increase in cash and cash equivalents		2,280,907	206,198
Cash and cash equivalents at beginning of the year		2,474,635	2,268,437
Cash and cash equivalents at end of the year	6	4,755,542	2,474,635

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 Arcadia street Cnr Hill street, Arcadia, Pretoria, 0083.

2. Basis of preparation and summary of significant accounting policies

The annual financial statements of The South African Dental Technicians Council have been prepared in accordance with the IFRS for SMEs Accounting Standard as issued by the International Accounting Standards Board and the Dental Technicians Act, No. 19 of 1979. The annual 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. They are presented in South African Rand.

The preparation of financial statements in conformity with the IFRS for SMEs Accounting Standard as issued by the International Accounting Standards Board 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 annual 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 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% or 5 years
Computer equipment	33.33% or 3 years
Computer software	50% or 2 years

ACCOUNTING POLICIES

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.

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.

ACCOUNTING POLICIES

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.

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;
it is probable that the economic benefits associated with the transaction will flow to the entity;
- 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.

ACCOUNTING POLICIES

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 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.

ACCOUNTING POLICIES

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.

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

4. Property, plant and equipment

4.1 Balances at year end and movements for the year

Figures in R	Buildings	Fixtures and Fittings	Office Equipment	Computer Equipment	Computer Software	Total
Reconciliation for the year ended 29 February 2024						
Balance at 1 March 2023						
At cost	3,079,865	70,903	96,257	169,858	155,230	3,572,113
Accumulated depreciation		(70,884)	(63,692)	(119,360)	(155,220)	(409,156)
Carrying amount	3,079,865	19	32,565	50,498	10	3,162,957

Movements for the year ended 29 February 2024

Additions from acquisitions		14,461	28,515			42,976
Depreciation			(14,733)	(26,650)		(41,383)
Disposals			(1)			(1)
Property, plant and equipment at the end of the year	3,079,865	14,480	46,346	23,848	10	3,164,549

Closing balance at 29 February 2024

At cost	3,079,865	85,364	100,837	169,858	155,230	3,591,154
Accumulated depreciation		(70,884)	(54,491)	(146,010)	(155,220)	(426,605)
Carrying amount	3,079,865	14,480	46,346	23,848	10	3,164,549

Reconciliation for the year ended 28 February 2023

February 2023

Balance at 1 March 2022

At cost	3,079,865	65,382	92,171	132,348	155,230	3,524,996
Accumulated depreciation		(64,224)	(49,151)	(100,517)	(155,220)	(369,112)
Carrying amount	3,079,865	1,158	43,020	31,831	10	3,155,884

Movements for the year ended 28 February 2023

February 2023

Additions from acquisitions		5,521	4,086	37,515		47,122
Depreciation		(6,660)	(14,542)	(18,842)		(40,044)
Disposals			1	(6)		(5)
Property, plant and equipment at the end of the year	3,079,865	19	32,565	50,498	10	3,162,957

Closing balance at 28 February 2023

At cost	3,079,865	70,903	96,257	169,858	155,230	3,572,113
Accumulated depreciation		(70,884)	(63,692)	(119,360)	(155,220)	(409,156)
Carrying amount	3,079,865	19	32,565	50,498	10	3,162,957

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in R	2024	2023
4.2 Property details		
4.2.1 Stand 481/R, Cnr Hill & Arcadia Streets		
Purchase price	460,000	460,000
Additions since purchase or valuation	2,619,865	2,619,865
	3,079,865	3,079,865

4.3 Detail of market value and cost of properties

	Market value 2024	Cost 2024	Market value 2023	Cost 2023
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 revalued on 30 June 2024 from R3,079,856 to R3,032,022. No adjustment was made in the financial statements to reflect this lower valuation.

5. Trade and other receivables

5.1 Trade and other receivables comprise:

Trade receivables	15,792	139,666
Value added tax		196,446
	15,792	336,112

5.2 Provision for bad debts

No provision was made for bad debts on 29 February 2024 (28 February 2023 - nil), as all outstanding debts were written off on that date in accordance with Section 23 of the Dental Technicians Act. The previous year's provision was sufficient to cover the write-off.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in R	2024	2023	
6. Cash and cash equivalents			
Cash and cash equivalents included in current assets:			
Cash			
Cash on hand	2,266	783	
Balances with banks	153,995	288,956	
	156,261	289,739	
Cash equivalents			
Short term deposits	4,599,281	2,184,896	
	4,755,542	2,474,635	
7. Reserves			
Revaluation of property			
Revaluation reserve - Fixed property	2,411,047	2,411,047	
8. Provisions			
8.1 Provisions comprise:			
Provisions for employee benefits	220,919	71,250	
Other provisions	196,406	65,995	
Current portion	417,325	137,245	
8.2 Provisions for employee benefits			
	Provision for ex-gratia bonusses	Provision for employee benefits	Total
Balance at 1 March 2023	60,000	11,250	71,250
New provisions	40,000	109,669	149,669
Total changes	40,000	109,669	149,669
Balance at 29 February 2024	100,000	120,919	220,919

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in R	2024	2023
9. Trade and other payables		
Trade and other payables comprise:		
Annual fees received in advance	436,017	171,540
Admission of Debt settlements received	82,753	163,850
Accrued liabilities - SARS Payroll taxes	92,995	182,759
International benchmarking	200,000	100,000
Value added tax	45,381	
Total trade and other payables	857,146	618,149
10. Mortgage bonds		
10.1 Mortgage bonds comprise:		
ABSA Bond	32	32
10.2 Additional disclosures		
The mortgage bond is settled and has no monthly repayments		
11. Post retirement employee medical benefit obligations		
11.1 Defined benefit plan - Post retirement employee medical benefit obligations		
The current value of future medical aid premiums based on two retired employees projected over 3 years and 11 years respectively.		
11.2 Defined benefit plan balances at year end - all benefit plans		
Included in non-current liabilities	(952,784)	
included in current liabilities	(129,816)	
	(1,082,600)	
12. Revenue		
Revenue comprises:		
Fees received	6,272,290	6,887,601

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in R	2024	2023
13. Other income		
Other income comprises:		
Sundry income	25,662	
Fees received	1,132,098	240,111
Total other income	1,157,760	240,111
14. Employee benefits expense		
Employee benefits expense comprises:		
Basic	3,634,247	3,591,355
Medical aid - company contributions	173,220	220,643
Workman's Compensation	9,115	112,673
	3,816,582	3,924,671
15. Administrative expenses		
Administrative expenses comprise:		
Accounting fees	264,757	234,000
Auditors remuneration - Fees	42,000	39,700
Bank charges	24,832	25,461
Telecommunication	42,931	45,980
Total administrative expenses	374,520	345,141

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in R	2024	2023
16. Other expenses		
Other expenses comprise:		
Bad debts	540	200,785
Computer and software expenses	257,451	260,849
Conferences	95,472	94,459
Council claims	206,830	308,607
Depreciation	41,383	40,044
Employee benefit expenses	3,816,582	3,924,671
Entertainment	10,247	2,357
Exhibitions, marketing and training	28,250	124,075
Gifts	8,231	5,575
Honoraria	586,500	1,333,432
Inspectorate	135,487	122,341
Insurance	60,364	44,946
International benchmarking	100,000	
Legal expense	313,932	269,827
Municipal charges	74,245	41,514
Office consumables	17,744	20,173
Operating lease expenses	48,147	36,100
Post retirement medical aid benefit	1,082,600	
Postage	47,171	45,127
Printing and stationery	43,145	125,788
Repairs and maintenance	29,469	35,837
Security	5,622	1,714
Total other expenses	7,009,412	7,038,221
17. Surplus/ (deficit) from operating activities		
Surplus/ (deficit) from operating activities includes the following separately disclosable items		
Other operating expenses		
Property plant and equipment		
- depreciation	41,383	40,044
Leases		
- operating lease minimum lease rentals	48,147	36,100
Audit fees		
Auditors remuneration - Fees	42,000	39,700

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in R	2024	2023
18. Investment income		
Investment income comprises:		
Interest received	314,384	77,494

19. Events after the reporting date

Outstanding debtors

In accordance with Section 24(1) of the Dental Technicians Act of 1979, the Council can request the Registrar to remove the names of members from the register if their annual fees are unpaid. On 29 February 2024, the Council applied this provision to remove all unpaid members.

On 1 March 2024, at a special meeting, due to the financial challenges faced by members in the industry, the Council granted all affected members a special amnesty and reinstated members to their prior status.

Furthermore, Council concluded that all members would be given the opportunity to enter into a settlement agreement no later than 31 May 2024. This amnesty is subject to specific terms and conditions and allows members to continue practicing until 30 June 2024 with the opportunity to settle their outstanding accounts, together with penalties and reinstatement fees. Members who have entered into this settlement agreement would be allowed until 28 February 2025 to settle their outstanding accounts with agreed monthly instalments in addition to any penalties or reinstatement invoices raised.

Under these amnesty provisions, members who enter into the payment settlement agreement will be allowed to remain in public practice for as long as they keep to the monthly repayments schedule agreed and settle the outstanding balance.

All affected members were informed in writing and requested to take advantage of this goodwill concession so as to remain in good standing. Members who did not enter into the settlement agreement must settle their accounts in full by 30 June 2024.

As a result of this special amnesty, all member accounts were reinstated, and all outstanding balances as of 29 February 2024 were written back to the individual accounts on 1 March 2024. The potential financial benefit to the council, if all members avail themselves of this concession, is R830 884 which consists only of already invoiced membership fees and excludes all penalty and reinstatement fees.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in R	2024	2023
20. Cash flows from operations		
Surplus/ (deficit) for the year	360,502	(78,156)
Adjustments for:		
Finance income	(314,384)	(177,494)
Depreciation and amortisation expense	41,383	40,044
Impairment losses and reversal of impairment losses recognised	540	200,785
Change in working capital:		
Trade and other receivables	319,781	136,367
Trade and other operating payables	1,321,597	72,031
Movements in provisions	280,080	(117,755)
Net cash flows from operations	2,009,499	75,822

DETAILED INCOME STATEMENT

Figures in R	Notes	2024	2023
Revenue	12		
Fees		6,272,290	6,887,601
Other income	13		
Insurance claims received		25,662	
Penalty fees		1,132,098	240,111
		1,157,760	240,111
Administrative expenses	15		
Accounting fees		(264,757)	(234,000)
Auditors remuneration - Fees		(42,000)	(39,700)
Bank charges		(24,832)	(25,461)
Telecommunication		(42,931)	(45,980)
		(374,520)	(345,141)
Other expenses	16		
Bad debts		(540)	(200,785)
Computer and software expenses		(257,451)	(260,849)
Conferences		(95,472)	(94,459)
Council claims		(206,830)	(308,607)
Depreciation - property, plant and equipment		(41,383)	(40,044)
Employee costs - expenses		(3,816,582)	(3,924,671)
Entertainment		(10,247)	(2,357)
Exhibitions, marketing and training		(28,250)	(124,075)
Gifts		(8,231)	(5,575)
Honoraria		(586,500)	(1,333,432)
Inspectorate		(135,487)	(122,341)
Insurance		(60,364)	(44,946)
International benchmarking		(100,000)	
Legal expense		(313,932)	(269,827)
Municipal expenses		(74,245)	(41,514)
Office consumables		(17,744)	(20,173)
Operating lease expenses		(48,147)	(36,100)
Post retirement medical aid benefit		(1,082,600)	
Postage		(47,171)	(45,127)
Printing and stationery		(43,145)	(125,788)
Repairs and maintenance		(29,469)	(35,837)
Security		(5,622)	(1,714)
		(7,009,412)	(7,038,221)
Surplus/ (deficit) from operating activities	17	46,118	(255,650)
Investment income	18		
Interest received		314,384	177,494
Surplus/ (deficit) for the year		360,502	(78,156)

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