



THE SOUTH AFRICAN
DENTAL TECHNICIANS COUNCIL

ANNUAL REPORT

2024-2025



CHANGING GEARS

THE DAWN OF A NEW ERA:
2025 - 2030



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Date

Hon. Dr. Aaron Motsoaledi, MP
Minister of Health
Private Bag X.....
PRETORIA
0001

Dear Minister Motsoaledi,

On behalf of the outgoing Council of the South African Dental Technician Council (the “SADTC”), hereby submit the final annual report under our tenure, the 2024/25 Annual Report.

This report gives a comprehensive account and situational analysis of the SADTC, including its performance and efforts to fulfil its mandate as contemplated by the Dental Technicians Act No. of 1979 as amended, for the period 1 March 2024 up to 28 February 2025.

Yours sincerely



Professor Peter Owen
Outgoing President
2020-2025 Council

PART A: GENERAL INFORMATION

COUNCIL DETAILS

Registered Name:	South African Dental Technicians Council
Physical Address:	954 Arcadia Street Arcadia Pretoria 0083
Postal Address:	P.O. Box 29766 Sunnyside 0132
Telephone Number:	012 342 4134/4230
Email Address:	info@sadtc.org.za
Website:	www.sadtc.org.za
Auditors:	Snijder & Associates
Bankers:	Absa

LIST OF ABBREVIATIONS/ ACRONYMS

ACT	Dental Technicians Act No. 19 of 1979
AFS	Annual Financial Statements
ARC	Audit and Risk Committee
BCP	Business Continuity Plan
BIA	Business Impact Analysis
CC	Compliance Checklist
CPD	Continuing Professional Development
D-G	Director-General
ERMF	Enterprise Risk Management Framework
ERDMS	Electronic Records and Documents Management System
EVP	Employee Value Proposition
FY	Financial Year
HR	Human Resources
ICT	Information and Communication Technology
IT	Information Technology
NHI	National Health Insurance
NHC	Universal Health Coverage
NDoH	National Department of Health
NDP	National Development Plan
POPIA	Protection of Personal Information Act
RBO	Risk Based Oversight
SCM	Supply Chain Management
SMP	Stakeholder Management Plan
SLA	Service Level Agreement/s
SO	Strategic Objective
ToRs	Terms of Reference
4IR	Fourth Industrial Revolution

OVERVIEW: COUNCIL PRESIDENT



This annual report is the last one for the Council's term that ran from 2020 and ended in 2025. That therefore positions this annual report as a very special one for me and my fellow members of the outgoing Council.

As I reflect on the last five years of our term as Council, I believe we have managed to steer the SADTC through a very challenging period and have retained an entity that remains a going concern, continues to be able to execute its mandate, and therefore remains relevant to the profession that it exists to regulate. That has been achieved despite the multiple challenges and limitations, some which continue to persist and which the incoming Council of 2025 up to 2030, may have to inherent going forward.

SADTC AND THE NDOH

In the National Department of Health's 2023/2024 annual report the Director General stated that the Presidential Health Compact of 2019 was predicated on nine thematic pillars. Of relevance to the SADTC, are two of those pillars, namely: Pillar 5: Improve the quality, safety and quantity of health services provided with focus on primary health care; and Pillar 7: Strengthen governance and leadership to improve oversight, accountability and health system performance at all levels.

Entities such as the SADTC are, for all intents and purposes, an extension of the National Department of Health (NDoH), and exist to aid the NDoH to execute its policy mandate. The SADTC, in line with Pillar 5, exists to ensure that health services within the sphere of its mandate, are of the requisite quality, safety and quantity. On the governance front, and in line with Pillar 7, the Council has operated effectively improving oversight over the dental technology profession and improving the standards of the profession.

The Council is thankful and appreciative of the support from the NDoH. When the Council was faced with internal governance challenges where some Council members put Council stability under threat, the NDoH reacted swiftly and aided the Council to restore stability and good governance.

More could have been achieved through the NDoH. Key enablers to an effective and more impactful SADTC hinged squarely on its amended statute, the Dental Technicians Act as amended through the Bill that has been with the NDoH for 8 years, which is a key tool to repositioning the Council for effective regulation in the 21st century. That amended legislation, despite having been submitted to the NDoH 8 years ago, seems to have been overshadowed by other high impact, high visibility priorities within the NDoH, the most notable being the National Health Insurance (NHI).

However, the last 8 years have seen some changes in dental technology as a result of technological advances in the profession, as well as changes in the qualifications required to practice. It will be important for the incoming Council to familiarise themselves with the draft Bill, and to work closely with the NDoH to make appropriate changes, to bring the Bill to finalisation and presentation to Parliament. The NDoH must now make this a priority, as the current Act is not constitutional, and the profession cannot wait another 8 years before their new Bill sees the light of day.

It is also critical that there be some improvement in the SADTC's participation in any relevant NDoH strategic engagements, which the SADTC may have not fully participated in previously. The NDoH representative on Council should be strategically positioned to be a source of information on key strategic initiatives within the NDoH that the SADTC can participate in and thus ensure that the SADTC agenda finally receives the attention it deserves.

OVERVIEW: COUNCIL PRESIDENT

STRATEGY REVIEW (2020-2025)

The strategy identified two main programmes, Administration, primarily focusing on the corporate affairs of Council, and Statutory/ Regulatory Functions, focusing on the core mandate of Council as contained in the Act and its Regulations. There were, of course, strategic objectives identified in each of these programmes.

These objectives were hampered by the effects of Covid, which primarily affected the financial health of the Council, with many members of the profession defaulting on their professional fee payments. It has to be said, that there has been a trend in this and other health professions, to resent fees paid to a Regulator. It should be a principle in all professions, that the first bill to be paid each year is the one that gives you the license to practice. Sadly, this is not always the case and Council had to make a series of different arrangements out of the humanitarian grounds, because dental technology laboratories did suffer considerable losses of income during the pandemic.

DURING THIS TIME, COUNCIL CONSOLIDATED AND CREATED A NUMBER OF POLICIES WHICH WILL GUIDE COUNCIL GOING FORWARD:

- ▶ Code of Good Conduct for Councillors
- ▶ Policy on the Management of Conflict of Interest
- ▶ Ethical Guidelines, Duties and a Code of Conduct for the Profession of Dental Technology
- ▶ Policy on the Mandatory Vaccination against Covid19
- ▶ Council Submission on NHI
- ▶ Policy for the Evaluation and Accreditation of Dental Technology Programmes
- ▶ Guidelines for Evaluation Panels in the assessment of Curricula
- ▶ Guidelines for the Chairperson of Visiting Panels
- ▶ Revisions of the Self Evaluation Questionnaire for the Diploma Track
- ▶ Revisions of the Self Evaluation Questionnaire for the Degree Track
- ▶ Exit level Outcomes for Dental Technology
- ▶ Qualification Standards in the Education and Training for Dental Technology
- ▶ Minimum Standards in the Training for Dental Technology
- ▶ Revision of the Regulations Regarding the Registration and Training of Student Dental Technologists
- ▶ Continuous Development and Evaluation of the Exit-level Rubrics for the Final Practical Exit-Level Examination

STRATEGY PROSPECTS (2025-2030)

THE NEW COUNCIL WILL NEED TO CONTINUE THE WORK OF THE PREVIOUS COUNCIL IN THE FOLLOWING AREAS:

- ▶ Finalising the new Bill
- ▶ Ongoing accreditations of the dental technology programmes.
- ▶ Maintaining the standards of the education and training of students in dental technology.
- ▶ Ongoing development and evaluation of the assessment rubrics.
- ▶ Upskilling the abilities of the lecturers in the Universities of Technology.
- ▶ Streamlining the processes for administering the Continuing Professional Development system.
- ▶ Investigating the feasibility of training in Clinical Dental Technology.
- ▶ The opening of a register for Clinical Dental Technology.
- ▶ Strengthening stakeholder management and in particular its international liaisons and partnerships.

OVERVIEW: COUNCIL PRESIDENT

GOVERNANCE

The SADTC, once again, achieved another unqualified audit outcome with no adverse audit findings. This financial prudence in the management of the organisation's financial resources must be commended as it speaks directly to the maturity of corporate governance principles within the SADTC as well as the exceptional efficiency of the administrative staff lead so well by the Registrar.

Council remained steadfast in its support of ethical and transparent administration. In this regard, we succeeded, with the support the NDoH, in dealing with instances of internal unprofessional conduct that was not befitting of Council culture. It is hoped that the incoming Council takes that high ethical culture posture into the next five years of its tenure.

Council and its committees have performed commendably well, although there will always be room for improvement in some areas.

IN CONCLUSION

We are, as the outgoing Council, satisfied that we are handing over a functional, effective and well-run Council to the incoming leadership. We wish them all the best and we are available to provide support and counsel where required.

With this, I extend my congratulations and deep appreciation to my colleagues on Council, its committees, and especially to the Registrar and her team.

On behalf of the entire SADTC Council, I would like to express my appreciation to the Minister and Deputy Minister of Health and the Administrative Team at the National Department of Health, for their support and leadership during this reporting period.



Prof. C. Peter Owen
Council President

OVERVIEW: REGISTRAR/ CHIEF EXECUTIVE OFFICER



It is my privilege to, along with the SADTC outgoing Council, present the Council’s annual report for the 2024/25 financial year. This report provides an overview of the SADTC’s strategic, operational and financial performance covering the period from 1 March 2024 until 28 February 2025. This report represents the last and final instalment in the current five-year strategy cycle of the Council.

USHERING IN OF THE NEW COUNCIL: 2025 -2030

Per Board Notice No. 707 of 2024 issued by me on 01 November 2025 a request for nominations was published both externally as well as via the Council website. The response thereto via nominations received, was overwhelming, and positive. It was duly processed in line with the Council nominations processes and procedures and successfully concluded.

Per Board Notice No. 750 of 2025 issued by myself on 7 March 2025 I, in terms of Regulations R. 1136 of 1 June 1979 sub- regulation 7 of the Regulations made under section 50 (1) (a) of the Dental Technicians Act, 1979 (Act No 19 of 1979) as amended, published a list of persons that had been validly nominated as candidates for election as members of the South African Dental Technicians Council.

Per Board Notice No. 785 of 2025 issued by myself on 16 May 2025 I published a list of new Council members. We congratulate the new Council members and wish them all the very best in their service to Council for the next five (5) years.

I also wish to sincerely thank and express gratitude to the outgoing Council under the stewardship of the President, Prof. Owen, for making sure the organisation keeps moving in the direction of being an effective and relevant regulator of the Dental Technician and Technology profession. I wish the outgoing Council members the very best for the future. They have left a sound platform upon which the new Council will ascend and “soft-land” and propel the Council forward for the next five years.

ANOTHER YEAR OF SATISFACTORY COUNCIL PERFORMANCE

Over and above the unqualified audit that has been achieved we have, once again, achieved another clean audit. Good financial management and prudence for a self-funding, small entity with probably the smallest profession in the country, is certainly no mean feat.

Our performance no doubt represents, and confirms, the governance posture and soundness of controls by us as the Regulator over the years. We remain resolute and steadfast in upholding the highest corporate governance principles and a culture of excellent performance as demonstrated by these audit results.

OVERVIEW: REGISTRAR/ CHIEF EXECUTIVE OFFICER

LEGISLATIVE COMPLIANCE

Council, being a creature of statute, has to consistently and vigilantly monitor legislative developments in the country that may directly and indirectly impact the execution of its mandate, as well as its operations overall. Two recent legislative developments are worth mentioning, namely, the NHI Bill as well as POPIA.

- ▶ On 12 June 2023, Parliament passed the National Health Insurance (NHI) Bill. The NHI Bill seeks to provide universal access to health care services in the country in accordance with the National Health Insurance White Paper and the Constitution of South Africa. The Bill envisages the establishment of a National Health Insurance Fund and sets out its powers, functions and governance structures. The fund will purchase health care services for all users who are registered with it.

The SADTC, being an extension of the NDoH, supports the NHI initiative. Council has to develop a plan and an awareness strategy towards empowering the profession regarding the impact of NHI in the profession.

- ▶ The Protection of Personal Information Act (POPIA) is intended to promote the right to privacy in the Constitution, while at the same time protecting the flow of information and advancing

the right of access to, and protection of, information. POPIA establishes the rights and duties that are designed to safeguard personal data. In terms of POPIA, the legitimate needs of organisations to collect and use personal data for business and other purposes are balanced against the right of individuals to have their right of privacy, in the form of their personal details, respected.

Registered persons or Dental Laboratories do not, by virtue of their registration, forego their rights to privacy, even in respect of acts on their part that are related to their registration with Council. With the advent of POPIA, Council is enjoined by law to manage personal details of its registered persons with care and circumspection and thus not inadvertently violate the spirit, purport and object of POPIA. In this regard, whilst the publishing and reporting of disciplinary statistics will continue, going forward this will be done in strict compliance with POPIA.

INSTITUTIONAL (CORPORATE) GOVERNANCE AND ETHICAL CULTURE

I am happy to report that we have consistently operated and predicated our operating model on various unwritten organisational culture pillars, such as Client Centricity, Ethics and Governance, Leadership, Performance Excellence, and last but not least, Communication and Collaboration (primarily with our key stakeholder base such as registered members, universities and Government). As Council Administration, we have created a firm foundation of the “SADTC way” of functioning and do so with full support of the President, Council and its Committees. It is trusted that the incoming leadership will embrace the above and ensure that our governance culture is reflected in our new five-year strategic plan and also annually through this reporting.

The administration’s excellent record of corporate governance is evident in that there has been zero fruitless and wasteful expenditure, zero irregular expenditure, and a continuing commitment to pay service providers under 30 days upon receipt of valid invoices thereby supporting businesses, especially SMMEs, to remain financially liquid.

In line with King IV on Corporate Governance, we have developed, and continuously review and update instruments such as the Council Code of Conduct, employee code of conduct, declarations of conflict of interest, etc. At the centre of every regulator, big or small, is public trust. It is therefore vital for the SADTC to uphold impeccable reputation as an ethical regulator, an asset that is crucial for sustaining the entity’s integrity and public trust.

A lot of work remains ahead, especially in encouraging and embedding an ethical culture amongst our registered members. This will go a long way in eliminating illegal operations and protecting the public.

OVERVIEW: REGISTRAR/ CHIEF EXECUTIVE OFFICER

THE FINANCIAL POSITION

The SADTC continues to report an improving and healthy financial position as it recovers from the effects of the Covid-19 pandemic, with revenue of R 7 000 501 (2024: R 6 272 290) for the financial year under review. This revenue is 11.60 % higher than the revenue of the prior year. Surplus for the year under review amounted to R 839 150 (2024: R 360 502). This was due in the main to higher invoiced revenue and well-controlled expenses; and with concomitant improving cash flows from collections provided increased interest income.

The outgoing Council has largely left the SADTC's funding model unchanged. Although the SADTC remains self-funding and liquid, there are multiple limitations. More funding is needed to assist the Council to strengthen and reposition its regulatory thrust in line with the developing and constantly evolving regulatory landscape. Introducing modern regulatory and organisational concepts and measures such as a Business Continuity Plan, Business Impact Analysis, Electronic Records and Documents Management System, and improved Information and Communication Technology systems will go a long way in improving the overall business and regulatory output of the SADTC, but these require funding.

Whilst we currently do not receive any funding from the NDoH, the NDoH's 2023/24 annual report shows that, during that financial year, the NDoH has disbursed more than R200m in funding assistance to 35 NGOs for various health-related projects¹. Whilst the SADTC is not an NGO, it does operate on a self-funding basis and is mandated by the Act to levy the members of the profession in order to fund its operations. However, that funding model does not yield sufficient revenue to firmly reposition and strengthen the Council's regulatory mandate. There may therefore be a case made for engaging the NDoH for assistance with initiatives such as:

- ▶ The Council Inspectorate: This high-impact, high-visibility function remains acutely under-staffed and under-resourced, with the result that the inspection turnaround times, or follow-up inspections, are truncated by limited resources. Alternative funding would enable expansion of the Inspectorate's national reach, and therefore maximise overall compliance by the profession and laboratories, and curb illegal operations which by and large currently operate with defiance and impunity.
- ▶ Bursary Schemes for Dental Technology studies: Dental Technology as a career is still inaccessible to many young South Africans. Amongst the barriers to entry, is the cost of training which automatically excludes poor South Africans who cannot afford training. The creation of an SADTC Bursary Scheme, would create opportunities for young South Africans to participate in this profession by making funding available to those with excellent academic results who can otherwise not afford the cost of training. The impact of the bursary scheme contributes to the building of a pipeline of young, qualified Dental Technicians and Technologists.

1. See page 60-62 of the NDoH 2023/24 annual report ("Transfer payments to all Non-Profit Institutions").

CONCLUSION

I send my great appreciation to the Department of Health structures for their support and guidance during the financial year under review.

It has indeed been and still remains, a privilege and honour for me to have served under four different Councils for an uninterrupted period spanning more than ten years since 2012 to date. I continue to serve at the behest of Council. The administration team and I look forward to another five years of dedicated service and support to the incoming Council, in the same way as we have done in the past.

I look forward to the next five years under the leadership of the new, incoming Council who will no doubt embark on a new strategic journey, projects/activities, as well as continue to engage and support the profession and protect the public.

Last but certainly not least, to my staff, I am always eternally grateful for your dedication and contribution to the organisational successes. Had it not been for your support to me, and your unquestionable dedication and loyalty to the mandate of the organisation, none of these successes reported herein would have been possible.



Mrs. PT Nkuna: Registrar

STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF THE ACCURACY OF THE ANNUAL REPORT

TO THE BEST OF MY KNOWLEDGE AND BELIEF, I CONFIRM THE FOLLOWING:

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. All information and amounts disclosed in the annual report are consistent with the annual financial statements that were audited by Council's auditors: Sneider and Associates. The annual report is complete, accurate, and free from any omissions.

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 confirm 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 foreseeable future. These annual financial statements support the viability of the Council. The Council's auditors, Snijder & Associates, 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 2024/25 were approved by Council at its meeting of 25 July 2025 and are signed on its behalf by:



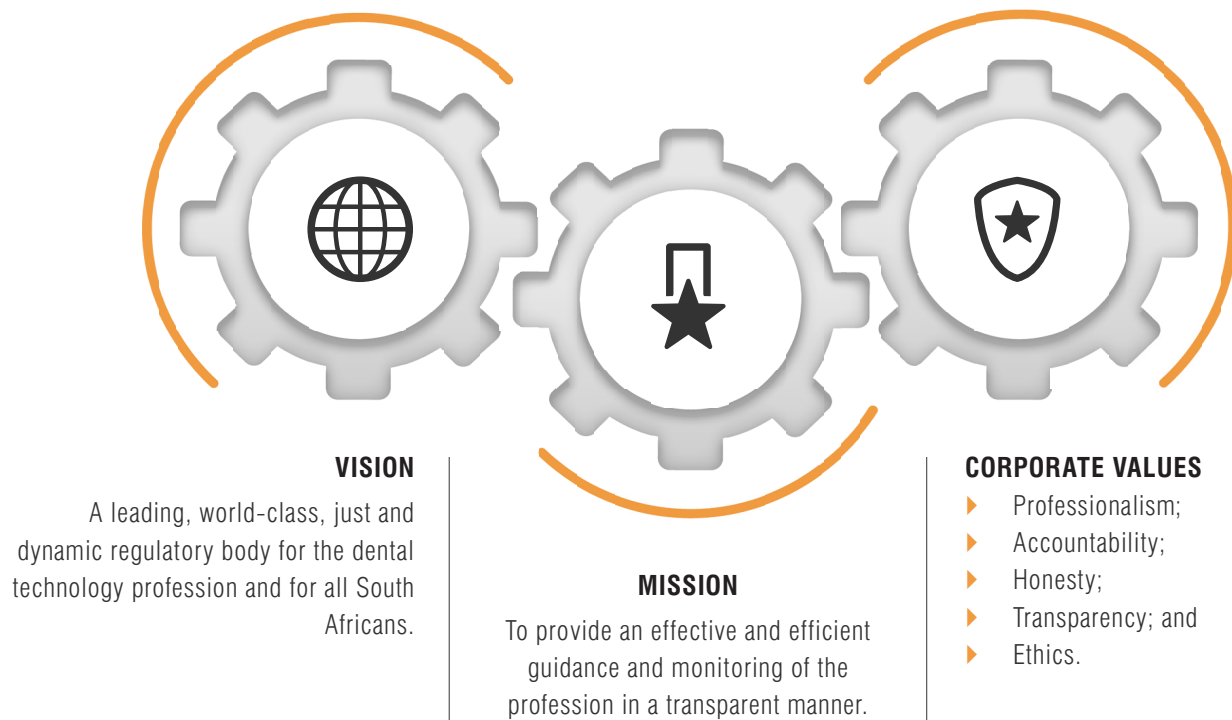
Prof. C. Peter Owen
Council President



Ms. Pertunia T. Nkuna
Council Registrar

STRATEGIC OVERVIEW

SADTC'S VISION, MISSION, AND CORPORATE VALUES



LEGISLATIVE AND OTHER MANDATES

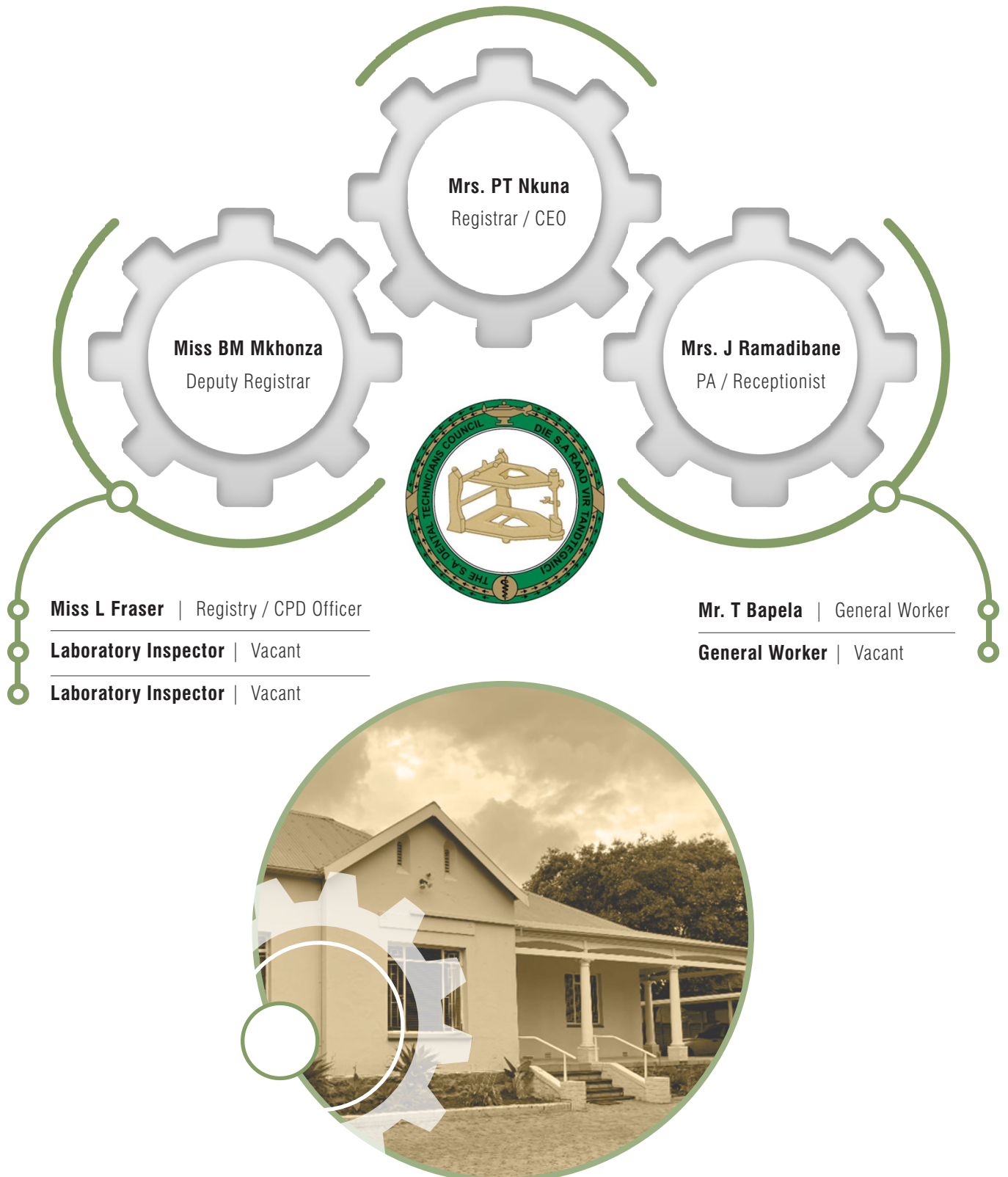
The South African Dental Technicians Council (SADTC) was established in terms of section 2 of the Dental Technicians Act, No. 19 of 1979, as amended.

OTHER LEGISLATION THAT IS RELEVANT TO SADTC'S OVERALL LEGISLATIVE AND REGULATORY THRUST ARE:

- ▶ 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).
- ▶ 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.
- ▶ 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.
- ▶ 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.

STRATEGIC OVERVIEW

ORGANISATIONAL STRUCTURE



STRATEGIC OVERVIEW

THE COUNCIL (OUTGOING)



Figure 1: Outgoing Council members

Inserts: Mr. I Noorshib (Vice President), Mr. L Nematswerani (Treasurer)
Back row left: Mr. NC Seedat, Mr. LP Steenkamp, Mr. G Gunnell, Miss BM Mkhonza (Deputy Registrar)
Front row left: Dr. TL Moeng-Mahlangu, Prof. PD Moipolai, Prof CP Owen (President), Mrs. PT Nkuna (Registrar), Ms. K Govender, Mr. N Ntshikilana

Name	Designation in terms of Council's Structure	Academic Qualifications & Professional areas of expertise	Date appointed	Date Resigned/ Terminated	Attendance pattern
Prof. C. P. Owen	President of Council Dentist nominated by other dentists.	BDS, MScDent, MChD, FICD, FCD(SA). Specialist Prosthodontist	25 March 2020	Outgoing	Council (4) Legal Committee (no meetings) Education Committee (4) Executive Committee (1) Audit & Risk Committee (1 per invitation) Technical Task Team (2) CPD (no meetings) Evaluation Panel (no meetings)
Mr. I Noorshib	Vice President of Council Laboratory contractor nominated by other laboratory	National Higher Diploma: Dental Technology Owner & partner in Minnaars Dental Laboratory	25 March 2020	Outgoing	Council meetings (4) Legal Committee (no meetings) Education Committee (4) Executive Committee (1) Audit & Risk Committee

STRATEGIC OVERVIEW

	contractors				(1 per invitation) Technical Task Team (2) CPD (no meetings) Evaluation Panel (no meetings)
Mr. L Nematswerani	Treasurer of Council Community representative	MBA, Honours Degree (Human resources Dev.), Post Graduate Diploma- Management, BCur Degree	25 March 2020	Outgoing	Council meetings (3) Executive Committee (1) Audit & Risk Committee (4)
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	Outgoing	Council meetings (3) Legal Committee (no meetings) Education Committee (4) Executive Committee (0) Audit & Risk Committee (1 per invitation) Technical Task Team (2) Evaluation Panel (no meetings)
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	Outgoing	Council meetings (3) Legal Committee (no meetings) Executive Committee (0) Technical Task Team (2)
Maj. G. Gunnell	Member of Council Dental Technician nominated by other dental technicians	National Higher Diploma: Dental technology	25 March 2020	Outgoing	Council meetings (4) Technical Task Team (2) CPD (no meetings)
Captain N. Ntshikilana	Member of Council Dental Technician nominated by other dental technicians	Crown & Bridge Specialist BTech Dental Technology, Post Grad Diploma (Business Administration, Entrepreneurship	25 March 2020	Outgoing	Council meetings (4) Education Committee (4) Technical Task Team (2) CPD (no meetings)

STRATEGIC OVERVIEW

		Development Programme			
Prof. P.D. Moipolai	Member of Council Dentist attached to a university having a dental faculty.	BChD; MEdent; MEd – Specialist Prosthodontist Head, Department of Prosthodontics, SMU	25 March 2020	Outgoing	Council meetings (4) Legal Committee (no meetings) Education Committee (4) Executive Committee (1) Technical Task Team (2) Evaluation Panel (no meetings)
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	Outgoing	Council meetings (4) Legal Committee (no meetings) Executive Committee (1)
Mr. NC Seedat		ND Dental Technology	18 June 2024	Ongoing	Council (3) Education Committee (2)
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	Outgoing	Leave from Council September 2021.

2. Leave from Council September 2021.

STRATEGIC OVERVIEW

THE COUNCIL (INCOMING)



Figure 2: New Council members

Inserts: Mr. L Nematswerani (Treasurer), Mr. I Noorshib (Vice President)
 Back row left: Mr. NC Seedat, MS. AX Ntentesa, Prof. PD Moipolai, Mr. Z Myeza, Ms. ML Matabane
 Front row left: Mr. N Ntshikilana, Miss BM Mkhonza (Deputy Registrar, Prof. CP Owen (President),
 Mrs. PT Nkuna (Registrar) Adv. PN Shai, Ms. A Banda

Name	Designation in terms of Council's Structure	Academic Qualifications & Professional areas of expertise	Date appointed
Prof. C. P. Owen	President of Council Dentist nominated by other dentists.	BDS, MScDent, MChD, FICD, FCD(SA). Specialist Prosthodontist	01 April 2025
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	01 April 2025
Mr. L Nematswerani	Treasurer of Council Community representative	MBA, Honours Degree (Human resources Dev.), Post Graduate Diploma-Management, BCur Degree	01 April 2025
Captain N. Ntshikilana	Member of Council Dental Technician nominated by other dental technicians	BTech Dental Technology, Post Grad Diploma (Business Administration, Entrepreneurship Development Programme	01 April 2025

STRATEGIC OVERVIEW

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	01 April 2025
Adv. Palesa Shai	Member of Council Legal Advisor Community representative	BA Law; LLB	01 April 2025
Mr. Naeem Cassim Seedat	Member of Council Dental Technologist representing the UoTs.	Masters: Health Sciences National Higher Diploma: Dental Technology Post Graduate Diploma: Higher Education National Diploma: Dental Technology	01 April 2025
Mr. Zenzele Myeza	Member of Council Community representative	MBA B. Com (Accounting) Chartered Director SA	01 April 2025
Ms. Angel Ntentesa	Member of Council National Department of Health Representative	BA (Health Sciences & Social Services) Post-graduate Diploma: Public Health National Diploma: Dental Technology Management Development Programme	01 April 2025

EX OFFICIO

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
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

PART B: PERFORMANCE INFORMATION

OVERVIEW: ORGANISATIONAL PERFORMANCE

REGULATION

The SADTC's regulatory mandate is embedded in its founding legislation, the Dental Technicians Act, and is as follows:

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

The SADTC's geographic footprint (in terms of membership and dental laboratories that it regulates), is national.

KEY REGULATORY DEVELOPMENTS AND LEGISLATIVE CHANGES

There have not been any legislative amendments to the Dental Technicians Act of 1979. The Dental Technicians Bill awaits legislative processing through the NDoH. Progress in this regard has been and remains slow as the Department is prioritising the legislative processes related to the implementation of the NHI Act.

The following Regulations were passed, or amended during the financial year under review:

- ▶ Technicians-Technologist Annual Fees Payable to Council (15 March 2024);
- ▶ Regulations Relating to Unmounted Artificial Teeth (15 March 2024);
- ▶ Registration of Dental Laboratories and Related Matters (29 April 2024);
- ▶ Regulations Regarding the Training of Student Dental Technicians and Student Dental Technologists;
- ▶ Regulations Regarding the Registration of Dental Technician and Dental Technology Candidates (6 December 2024);
- ▶ Regulations Regarding the National Professional Registration Examination in Dental Technology (6 December 2024).

PROGRESS TOWARDS THE ACHIEVEMENT OF SADTC'S STRATEGIC IMPACT AND OUTCOMES

Two key performance areas continue that underpin Council's regulatory function remain unchanged. They are:

1.1 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.

PART B: PERFORMANCE INFORMATION

The 5 strategic objectives also remain unchanged, and they are as follows:

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

Council achieved this via its website, regular newsletters prepared from the Office of the Registrar as well as roadshows.

Council needs to support the UoTs in creating Career Awareness Programmes to promote dental technology to predominantly disadvantaged communities.

Community radio stations and other radio stations do also provide a potent medium through which the Council could promote the profession.

Mediums such as social media (Facebook, X and Instagram) are being explored as future awareness tools.

It may therefore be desirous for the incoming Council, in reshaping and sharpening its strategic thrust going forward, to consider this issue during its five-years strategic planning, and usher in the development and approval of an integrated awareness strategy, plan and roll-out plan.

1.1.2 SAQA accreditation maintained in good standing

The SADTC remains in good standing with the South African Qualifications Authority through sustained accreditation with that Institution. Data are, as required by SAQA rules, uploaded by Council Administration into the National Learners Records Database (NRLD).

1.1.3 Maintenance of sound stakeholder relations

Stakeholder relations by and large remained effective.

- ▶ DENTASA, a voluntary association for the profession, remains an important Council stakeholder. Great strides have been made in harnessing Council's working relationship on matters of mutual interest, and in the best interests of the profession. A case in point is that, after a long engagement process, the dental technology codes have finally been endorsed by the Council. Council would like to thank DENTASA for finalising the process.
- ▶ The relationship between the UoTs has improved during the financial year under review. This has been achieved through continuous constructive dialogues with the Universities on various matters of mutual interest. All the UoTs are embarking on new programmes. The full accreditation of these programmes has not yet been fully achieved as the Council is required to conduct site visits.
- ▶ The Council of higher Education invited Council to a consultative workshop that was held in October 2024. That workshop was the first of a series of planned stakeholder consultation meetings in preparation for the development of the proposed Dental Technology qualification standard, and discussions are ongoing.
- ▶ Council's relationship with the NDoH is highly satisfactory. Going forward, there is a need to review the communication and engagement strategy with the NDoH, such as participating in its strategic engagements, the Presidential Health Summit, and do on, so that the voice of the SADTC is heard.

PART B: PERFORMANCE INFORMATION

- 1.1.4 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.**

The Council Governance report covers details on this objective.

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

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

1.2 KEY PERFORMANCE AREA 2: ORGANISATIONAL EXCELLENCE

Three strategic objectives supporting KPA 2 are as follows:

- 1.2.1 Dental Technicians, Technologists, Clinical Dental Technologists and Dental Laboratories are registered through accessible, fair, transparent and credible systems and globally accepted standards.**

REGISTRATIONS

THE COUNCIL DERIVES ITS REGISTRATION POWERS FROM SECTION 20 OF THE DENTAL TECHNICIANS ACT, 19 OF 1979 WHICH STATES 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.

PART B: PERFORMANCE INFORMATION

A SUMMARY OF THE COUNCIL'S REGISTER IS AS FOLLOWS:

	2023/24	2024/25	Population groups as previously designated	Gender	Geographical Location
DENTAL TECHNICIANS	1147	1129	Black194	Female263	Eastern Cape51
			Coloured81	Male886	Free State34
			Indian88		Gauteng482
			White765		KwaZulu-Natal155
			Other6		Limpopo27
					Mpumalanga35
					North West34
					Northern Cape7
					Western Cape299
					Overseas5
LAB OWNERS (DENTAL TECHNICIANS / TECHNOLOGISTS)	598	585	Black6	Female56	Eastern Cape27
			Coloured2	Male529	Free State20
			Indian21		Gauteng241
			White57		KwaZulu-Natal76
			Other0		Limpopo17
					Mpumalanga25
					North West20
					Northern Cape4
					Western Cape155
					Overseas0
LAB OWNERS (DENTISTS)	110	86	Black6	Female13	Eastern Cape9
			Coloured2	Male73	Free State6
			Indian21		Gauteng30
			White57		KwaZulu-Natal12
			Other0		Limpopo0
					Mpumalanga3
					North West8
					Northern Cape3
					Western Cape15
					Overseas0
STATE-OWNED LABORATORIES	14	15			Eastern Cape2
					Free State0
					Gauteng4
					KwaZulu-Natal2
					Limpopo1
					Mpumalanga0
					North West1
					Northern Cape0
					Western Cape5
		Overseas0			

PART B: PERFORMANCE INFORMATION

	2023/24	2024/25	Population groups as previously designated	Gender	Geographical Location
DENTAL TRADERS	7	7	Black0	Female3	Eastern Cape0
			Coloured0	Male4	Free State0
			Indian2		Gauteng2
			White4		KwaZulu-Natal2
			Other1		Limpopo0
					Mpumalanga0
					North West0
					Northern Cape0
					Western Cape3
					Overseas0
UNIVERSITY LECTURERS	21	14	Black10	Female7	CPUT6
			Coloured2	Male7	DUT3
			Indian0		TUT5
			White2		
			Other0		
GRADUATES (TECHNICIANS AND TECHNOLOGISTS)	68	0	Black0	Female0	CPUT0
			Coloured0	Male0	DUT0
			Indian0		TUT0
			White0		
			Other0		

The register maintained by the Council has 1706 dental laboratories and 3499 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 2025 there are only 1129 registered dental technicians/technologist and 585 Registered dental laboratories recorded to date.

FURTHER DATA ON THE COUNCIL REGISTER IS AS DEPICTED BELOW:

	2023/24	2024/25
ERASURE OF DENTAL LABORATORIES	46 ³	51 ⁴
ERASED DENTAL TECHNICIANS / TECHNOLOGISTS	67 ⁵	82 ⁶
DENTAL TRADERS	3	3
RESTORATIONS DENTAL TECHNICIANS / TECHNOLOGISTS	24	11
RESTORATIONS OF DENTAL LABORATORIES	11	4

3. Erased total includes all erased. 33 laboratories by Council 01 March 2024, 1 deceased and 8 voluntary erased.
4. Erased total includes all erased. 16 laboratories by Council 14 March 2025, 3 deceased and 15 voluntary erased.
5. Erased total includes all erased. 59 technicians by Council 01 March 2024, 1 deceased and 7 voluntary erased.
6. Erased total includes all erased. 47 technicians by Council 14 March 2025, 3 deceased and 32 voluntary erased.

PART B: PERFORMANCE INFORMATION

NUMBER OF REGISTERED PERSONS ACCORDING TO DIFFERENT REGISTRATION CATEGORIES

Name	2023/24	2024/25
Dental Contractors/Lab Owners (Technicians)	598	585
Dental Contractors/Lab Owners (Dentists)	110	86
Dental Contractors/Lab Owners (State Owned)	14	15
Dental Technicians	549	544
Dental Traders	7	7
TOTAL	1278	1237

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 2024/25 financial year.

STATISTICAL DEPICTION OF STUDENTS WHO GRADUATE FROM THE THREE INSTITUTIONS IN SOUTH AFRICA THAT OFFER DENTAL TECHNOLOGY PROGRAMMES.

CAPE PENINSULA UNIVERSITY OF TECHNOLOGY

REGISTRATIONS												GRADUATES		
Qualification	African		Coloured		Indian		White		Other		Total		Institution Graduates	Registerable by Council
	M	F	M	F	M	F	M	F	M	F	M	F		
BHSc (Extended programme)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BHSc	11	23	0	3	1	1	1	2	0	0	13	29	0	0
NDip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MTech	1	3	0	0	0	0	1	0	0	0	2	3	0	0

DURBAN UNIVERSITY OF TECHNOLOGY

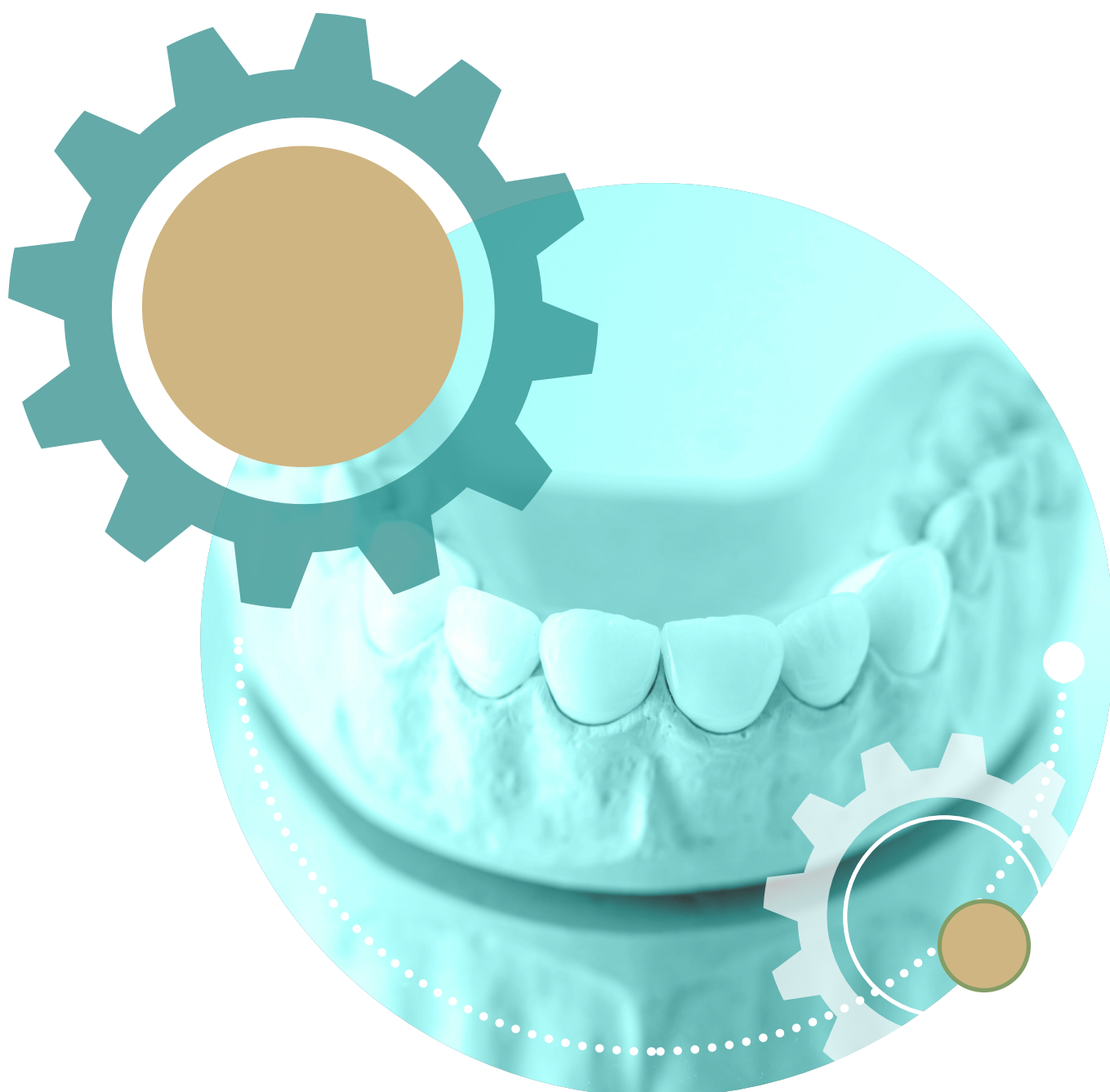
REGISTRATIONS												GRADUATES		
Qualification	African		Coloured		Indian		White		Other		Total		Institution Graduates	Registerable by Council
	M	F	M	F	M	F	M	F	M	F	M	F		
National Dip Foundation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
National Dip	0	0	0	0	1	0	0	0	0	0	1	0	0	0
B.HSc	0	0	0	0	0	0	0	0	0	0	0	0	0	0

PART B: PERFORMANCE INFORMATION

TSHWANE UNIVERSITY OF TECHNOLOGY

REGISTRATIONS

Qualification	African		Coloured		Indian		White		Other		Total		Institution Graduates	Registerable by Council
	M	F	M	F	M	F	M	F	M	F	M	F		
NDip	2	9	0	0	0	0	1	1	0	0	3	10	0	0
BTech	0	0	0	0	0	0	0	0	0	0	0	0	0	0



ANNUAL INSPECTION REPORT

MARCH 2024 – FEBRUARY 2025

Dental Laboratory Inspectors are appointed under section 31 of the Dental Technicians Act, 19 of 1979. They are responsible for ensuring compliance with the Act. They have the authority to enter premises, examine records, and conduct investigations to ensure that dental technicians and laboratories adhere to the prescribed standards and regulations

INTRODUCTION

Dental laboratories are inspected to ensure compliance with Regulation 13 of Government Notice No. R. 308 of 26 February 1982, safety and health regulations, to protect both the professionals working in the laboratories and the patients receiving dental restorations. In this manner, high standards of quality and accuracy in the fabrication of dental prosthetics, crowns, bridges, and other restorative appliances is maintained.

During an inspection, the inspector is required to verify that there are proper safety standards in place, including the maintenance of equipment thus reducing the risk of contamination or injury.

Inspections are conducted every 5 years per dental laboratory. Regular inspections ensure that dental laboratories comply with health regulations as per industry standards, thus helping to prevent malpractice and ensuring that patient work is carried out by qualified and registered professionals.

DENTAL LABORATORY REGISTRATIONS

During the reporting period, a total of 585 dental laboratories were registered with the Council. However, 15 laboratories requested voluntary removal from the register.

The laboratories cited the following reasons for their decision to be removed from the register:

- ▶ Retirement of the laboratory owners.
- ▶ Sale of the laboratory due to financial constraints.
- ▶ Business non-viability following the impact of the COVID-19 pandemic.
- ▶ Closure of personal laboratories to pursue employment in other dental laboratories.
- ▶ Emigration of members to other countries.

Table 1: Total dental laboratories registered per province

Dental Laboratories Registered with SADTC	Amount
Eastern Cape Province	27
Free State Province	20
Gauteng Province	241
Kwa-Zulu Natal Province	76
Limpopo Province	17
Mpumalanga Province	25
Northern Cape Province	04
North West Province	20
Western Cape Province	155
TOTAL	585

ANNUAL INSPECTION REPORT

CATEGORIES OF REGISTERED DENTAL LABORATORIES

The Dental Technicians Council currently has 15 state-owned dental laboratories listed on its register, including four that are operated by the military. There are three dental training laboratories affiliated with institutions where dentists are trained: Sefako Makgatho Health Sciences University (SMU), University of the Witwatersrand (Wits), and the University of Pretoria (UP).

The register also includes 54 dental laboratories operating as partnerships. Of these, 13 are owned by dentists, while the remaining 41 are owned by dental technicians and technologists.

DENTAL LABORATORIES THAT HAVE REQUESTED VOLUNTARY REMOVAL FROM THE REGISTER

During the current reporting period, 15 dental laboratory contractors submitted requests for the removal of their facilities from the register. In accordance with Section 24 of the Dental Technicians Act, such voluntary erasure is granted provided that all outstanding fees are settled and there are no pending disciplinary or criminal proceedings against the applicant. To initiate this process, applicants must complete and submit the voluntary erasure form, which is available from the Registrar's office and has been approved by the Council for this purpose.

Considering the ongoing impact of the COVID-19 pandemic, the Council has exercised its discretion under Section 24 of the Act. This decision underscores the Council's commitment to supporting professionals during these unprecedented times while upholding regulatory standards. Consequently, no practitioners were removed from the register, and no cases were referred to the South African Police Service (SAPS) during this period.



INSPECTIONS CONDUCTED

A. Western Cape Province

Of the nineteen inspections conducted, 47% of the dental laboratories were compliant and have since been issued with full registration certificates. The categories of inspections that were conducted were new laboratories, council and voluntary erasures to confirm, relocations, change in partnership and the re-opening of a previously registered dental laboratory.

B. Gauteng Province Inspections

A total of 27 dental laboratory inspections were conducted across Gauteng, resulting in a compliance rate of 74%. During these inspections, several dental technicians and technologists were identified as practicing despite having been removed from the register prior to 2020. These individuals have since been reinstated.



ANNUAL INSPECTION REPORT

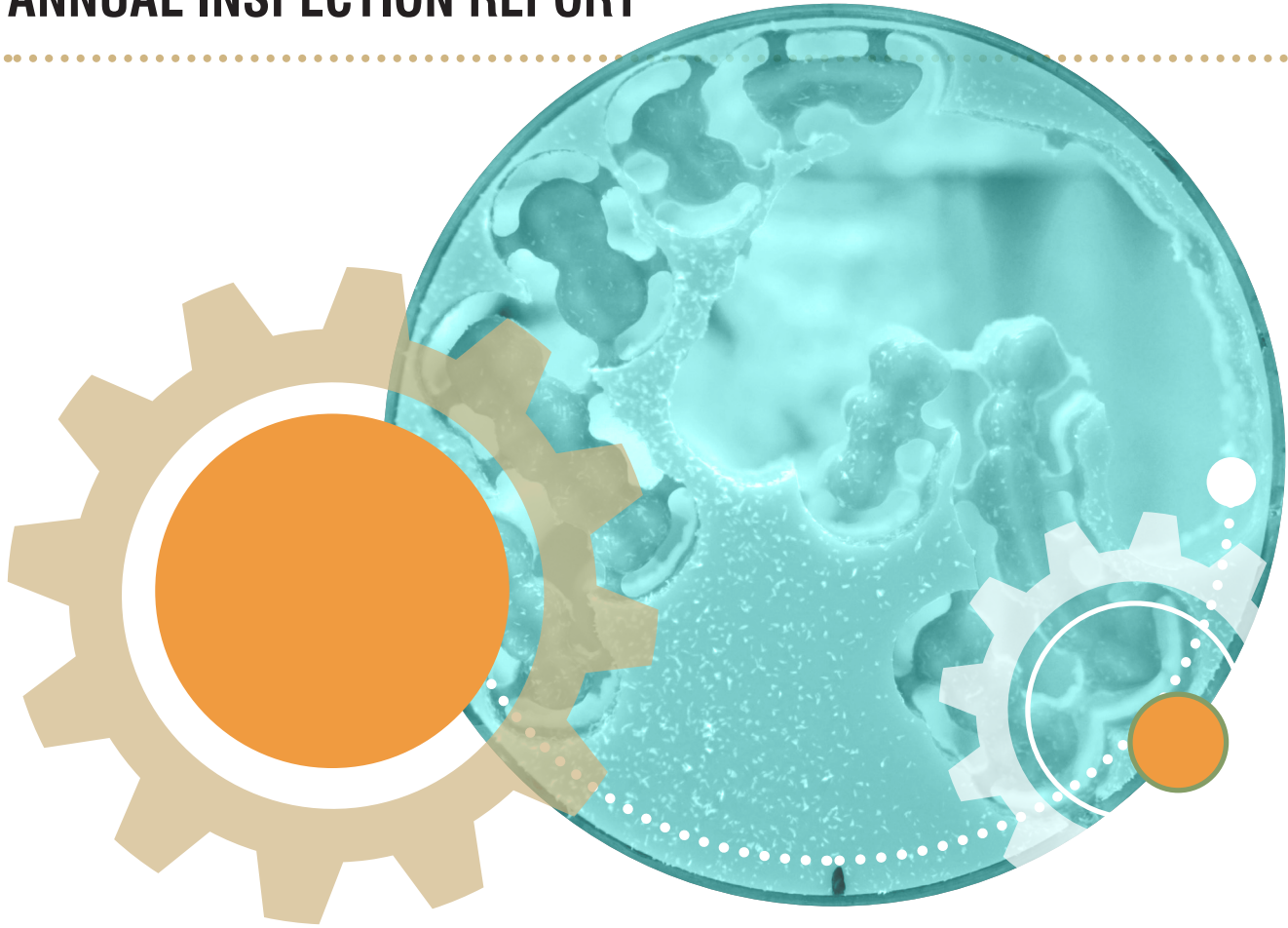
One of the key benefits of conducting inspections is the ability to recover outstanding fees from dental laboratories and employees operating without having paid their dues. This process supports regulatory enforcement and financial accountability within the profession. It is important to emphasise that the timely payment of registration fees is essential. Non-payment constitutes unprofessional conduct and may result in legal consequences.

COMMON TRANSGRESSIONS DURING AN INSPECTION

Inspections are conducted subject to the provisions of the Occupational Health and Safety Act. During these inspections there were some common infringements that were observed which include:

- ▶ **Installation of means of dust extraction to keep the air inside a lab clean:**
This minimises exposure to toxic materials used inside a dental laboratory. It also prevents respiratory diseases. Employers are therefore obliged to provide a workplace that does not pose a risk to the health of employees.
- ▶ **General cleanliness of a laboratory:**
Dust and wet plaster settle over every surface inside a laboratory and therefore all work surfaces and machinery must be always kept clean.
- ▶ **Legal and Regulatory Consequences for non-maintenance of fire extinguishers:**
It is important to note that not servicing or keeping your fire extinguishers serviced and in a working condition not only endangers everyone inside the laboratory in case of a fire, but there is risk of damage to your property or rental space, but non-compliance can also result in fines, penalties, or even closure of your facility.
- ▶ **Employment contracts are a legal requirement:**
Section 29 of the Basic Conditions of Employment Act (BCEA) requires that every employer must provide an employee with an employment contract. Contravention of this section may result in a fine or even imprisonment under section 93 of the BCEA,
- ▶ **Dental Technician Employee Pension Fund:**
Many dental technicians and technologists are not registered with the Dental Technicians Employee Umbrella Pension Fund, administered by Alexander Forbes. Having a pension fund is crucial for employees to secure financial stability and a steady income in retirement, ensuring they are well-supported when they stop working. This is provisioned by regulation 2.6 of Government Notice 13 of 7 February 2012.
- ▶ **Council issued certificate:**
All qualifying individuals must register with the Council after completing their studies if they intend to work as a dental technology professional. Once registered, they receive a certificate that must be displayed in the dental laboratory where they work. This requirement also applies to dental laboratory contractors.

ANNUAL INSPECTION REPORT



UNIVERSITY PROGRAMME ACCREDITATIONS AND CPD

► **Programme Accreditation:**

As part of Council's mandate, a panel visited TUT during August 2024 as part of an ongoing process to ensure that the quality of education meets the requirements determined by the Council in line with the Act and the regulations. Unlike the previous visit, the outcome of the recent visit gave hope that Council's efforts to improve the quality of education had not been in vain. Council will continue to monitor the progress through its reporting tools as communicated with the Institution. An accreditation visit to CPUT will take place in August 2025. The programme at DUT remains in doubt as they are currently not enrolling students.

Through the Education Inspectorate, a Technical Task Team was established to engage with examination criteria and rubrics and finding ways to improve teaching and learning at the various UoTs that adhere to expected standards. Marked progress has been made in this regard.

► **Continuing Professional Development:**

Effective CPD monitoring, evaluation and enforcement remains an area requiring attention by Council. No effective monitoring of CPD compliance by members of the profession is in place.

The members of the profession are expected to acquire continuous professional development units, incorporating both clinical and ethical aspects, annually or biennially.

The CPD Policy has been amended to include a broader range of activities. While the SADTC website was meant to be updated to allow greater monitoring of CPD, this remains work in progress.

PART C: GOVERNANCE

COUNCIL GOVERNANCE

BRIEF GOVERNANCE OVERVIEW

Sound corporate governance remains fundamental to the Council’s success and sustainability and has ensured the delivery of the core mandate as enunciated in the Dental Technicians Act, the approved Strategy and Performance Plan.

The Council’s corporate governance framework is predicated on the following pillars: The Dental Technicians ACT, 1979 and Regulations published in terms of that Act; Council and Committee Charter (ToRs); Institutional Policies and related constitutive documents; and Council’s strategic Plan.

Its addition, although not a legislative imperative, Council’s governance ecology remains firmly anchored on the principles of the King IV Report on Corporate Governance. The Council’s approach to governance and the mechanisms it has in place translate into effective oversight and decision-making. By adhering to its above-stated governance framework and the principles set forth in the King IV, the Council continues to create value, not only for the NDoH as its parent Department, but all its stakeholders.

This report outlines the Council’s governance structure, and key governance practices and initiatives. It will also demonstrate the Council’s unrelenting commitment to continuous improvement in sustaining good governance.

Council also recognises that a strong corporate governance culture is essential for building trust, a reputable brand, enhancing long-term performance and the delivery of its core mandate. As the Council navigated the complexities of regulating the profession to date, it has remained dedicated to maintaining the highest standards of corporate governance and to foster a culture of integrity, accountability, and transparency.

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, and/or any other function 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 and Committee Charters have not been reviewed and approved annually to ensure relevance and alignment with best practices. These however remain relevant to the business of Council and its Committees.

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.

PART C: GOVERNANCE

COUNCIL COMPOSITION

Council consists of eleven 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 focused to one task, or a 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.

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 looks into 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.

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.

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 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.

COUNCIL INDUCTION AND ORIENTATION:

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

COUNCIL CODE OF CONDUCT:

All members of Council are required to sign the code of conduct at the beginning of their term, and the document is reviewed annually.

PART C: GOVERNANCE

COUNCIL AND COMMITTEE APPRAISAL/ EVALUATION:

No Council and Committee appraisal/ evaluation has been conducted during the financial year under review.

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.

AUDIT

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

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.

AUDIT AND RISK COMMITTEE RESPONSIBILITY

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

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

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

PART C: GOVERNANCE

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

EXTERNAL AUDIT PLAN

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

The ARC has reviewed the annual financial statements and the annual report for the financial year ended 28 February 2025, and is satisfied that, in all material respects, those reports comply with GRAP, and therefore fairly present the financial position and performance of the SADTC. The Committee reviewed and discussed the annual financial statements and annual report with management.

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

**Chairperson of ARC
on behalf of the ARC, SADTC**

PART D: HUMAN RESOURCES

HUMAN RESOURCES

Some of the key practices implemented in the period include employee performance management, reward and recognition.

Funds permitting, future HR strategy should include skills development, bursaries, internships and trainee programmes, leadership development, talent management, organisational culture alignment, the employee value proposition, employee wellness, employee safety, mentorship, as well as employee relations. Great focus and investment should also be put in strategic initiatives to attract, develop, motivate, and retain best talent for the SADTC.

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

The age profile of the SADTC workforce is at an average age of 45 years. All employees are below the retirement age.

STAFF TURNOVER PROFILE

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

LABOUR RELATIONS: MISCONDUCT AND DISCIPLINARY

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

PART E: ANNUAL FINANCIAL STATEMENTS

REPORT OF THE REGISTRAR

These annual financial statements have been prepared using accounting policies applicable to a going concern for the next twelve months.

This basis presumes that the funds will be available to finance current and future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

The council members emphasize that the council has limited financial resources to continue in operation for the foreseeable future but 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’s going concern assumption or its continued funding by the profession through annual membership subscriptions.

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

As previously reported, it should however be noted that the funding made available by the registered members of the profession is in the long term insufficient for the SADTC to fulfil its full mandate. Thus, funding remains a constraint.

On 28 February 2025, the SADTC reported a surplus of R 839 150 for the year under review following a prior year’s surplus of R 360 502.

The total assets exceeded its liabilities by R 6 417 930 (2024: R 5 578 780).

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

- ▶ **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 2025.
- ▶ **Audit Matter**
The SADTC has maintained another clean, unqualified audit outcome for the period under review. It should be noted that the SADTC has been a recipient of unqualified/ clean audit outcomes since 2015.

PART E: ANNUAL FINANCIAL STATEMENTS

► Legal form

A Statutory Council.

INDEPENDENT AUDITOR'S REPORT

OPINION

We have audited the annual financial statements of The South African Dental Technicians Council set out on pages 9 to 24, which comprise the statement of financial position as at 28 February 2025, and the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the annual financial statements, including a summary of significant accounting policies.

In our opinion, the annual financial statements present fairly, in all material respects, the financial position of The South African Dental Technicians Council as at 28 February 2025, and its financial performance and cash flows for the year then ended in accordance with the IFRS for SMEs Accounting Standard as issued by the International Accounting Standards Board and the requirements of the Dental Technicians Act, No. 19 of 1979.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Annual Financial Statements section of our report. We are independent of the Council 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 council members are responsible for the other information. The other information comprises the information included in the document titled "The South African Dental Technicians Council Annual Financial Statements for the year ended 28 February 2025", which includes the Council members' Report, and the statement of Council members' Responsibilities and Approval as required by the Dental Technicians Act, No. 19 of 1979, which we obtained prior to the date of this report, and the supplementary information set out on pages 25 to 26. The other information does not include the annual financial statements and our auditor's report thereon.

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

PART E: ANNUAL FINANCIAL STATEMENTS

In connection with our audit of the annual financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the annual 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 COUNCIL MEMBERS FOR THE ANNUAL FINANCIAL STATEMENTS

The council members are responsible for the preparation and fair presentation of the annual financial statements in accordance with the IFRS for SMEs Accounting Standard as issued by the International Accounting Standards Board and the requirements of the Dental Technicians Act, No. 19 of 1979, and for such internal control as the council members determine is necessary to enable the preparation of annual financial statements that are free from material misstatement, whether due to fraud or error.

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE ANNUAL FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the annual 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 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual financial statements.

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

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

PART E: ANNUAL FINANCIAL STATEMENTS

We communicate with the council members 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

26 July 2025

Per: CF Engelbrecht (CA) SA
Partner
Chartered Accountant (SA)

Il Villaggio North
2 Quintin Brand Street
Persequor Techno Park
Pretoria
0081



ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2025



THE SOUTH AFRICAN DENTAL TECHNICIANS COUNCIL

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: CF Engelbrecht

Professional designation: CA (SA)

Title: External Auditor

Date published: 26 July 2025

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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	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 - Placed on special leave from 27 September 2021) Mr. NC Seedat (Appointed 18 June 2024)
REGISTERED OFFICE	954 Arcadia street Cnr Hill street Arcadia Pretoria 0083
POSTAL ADDRESS	PO Box 29766 Sunnyside 0132
BANKERS	ABSA
LEVEL OF ASSURANCE	These financial statements have been audited as required by the Dental Technicians Act, No. 19 of 1979. 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.
CHARTERED ACCOUNTANTS CA{SA)	Snijder & Associates Inc Il Villaggio North 2 Quintin Brand Street Persequor Techno Park Pretoria 0081
PREPARER	Intégro Accounting Associate General Accountants (SA) 27 Shield Drive Wapadrand Pretoria 0081

COUNCIL MEMBERS' RESPONSIBILITIES AND APPROVAL

The council members are required by the Dental Technicians Act, No. 19 of 1979 to maintain adequate accounting records and are responsible for the content and integrity of the annual financial statements and related financial information included in this report. 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 23, and the supplementary information set out on pages 24 to 25 which have been prepared on the going concern basis, were approved by the council members and were signed on 26 July 2025 on their behalf by:



Prof. CP Owen

COUNCIL MEMBERS' REPORT

The council members present their report for the year ended 28 February 2025.

1. REVIEW OF FINANCIAL RESULTS AND ACTIVITIES

Main business and operations

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

The Council generated a surplus for the year ended 28 February 2025 of R839,150 (2024: R360,502).

The Council's revenue increased from R6,272,290 in the prior year to R7,000,501 for the year ended 28 February 2025.

The Council's cash flows from operating activities changed from an inflow of R2,323,883 in the prior year to an inflow of R2,282,940 for the year ended 28 February 2025.

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 - Placed on special leave from 27 September 2021)
- Mr. NC Seedat (Appointed 18 June 2024)

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 2025 the council's investment in property, plant and equipment amounted to R3 196 231, compared to R3 164 549 of the previous year. During the 2025 financial year, additions of R76 001 was made, compared to R42 976 of the previous year.

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

Additions:	2025	2024
Fixtures and fittings		14,461
Office equipment	10,784	28,515
Computer equipment	65,217	
	<u>76,001</u>	<u>42,976</u>

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

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

INDEPENDENT AUDITOR'S REPORT



SNIJDER & ASSOCIATES INCORPORATED

AUDITING ACCOUNTING TAXATION

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Fax 012 329 6045
info@auditworks.co.za
www.auditworks.co.za

IL Villaggio, "Torino"
Perseus Techno Park, Lynnwood
2 Quintin Brand Street
P.O. BOX 31061, Totuisdal, 0134

To the Council members of The South African Dental Technicians Council

OPINION

We have audited the financial statements of The South African Dental Technicians Council set out on pages 9 to 23, which comprise the statement of financial position as at February 28, 2025, 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 February 28, 2025, 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 as issued by the International Accounting Standards Board and the requirements of the Dental Technicians Act, No 19 of 1979.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the 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.

INDEPENDENT AUDITOR'S REPORT

OTHER INFORMATION

The council members are responsible for the other information. The other information comprises the information included in the document titled "The South African Dental Technicians Council financial statements for the year ended 28 February 2025", which includes the Council members' report, and the statement of Council members' Responsibilities and approval as required by the Dental Technicians Act, No 19 of 1979, which we obtained prior to the date of the report, and the supplementary information set out on pages 24 to 25.. The other information does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, 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 council members 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 as issued by the International Accounting Standards Board and the requirements of the Dental Technicians Act, No 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 council members are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the council members either intend to liquidate the Council or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

- ▶ Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a

INDEPENDENT AUDITOR’S REPORT

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

We communicate with the council members 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

Snijder & Associates Inc.
CF Engelbrecht CA (SA)
Chartered Accountants (SA)
Registered Auditors

26 July 2024
Pretoria

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

Effective. Trusted.

STATEMENT OF FINANCIAL POSITION

FIGURES IN R	NOTES	2025	2024
ASSETS			
Non-current assets			
Property, plant and equipment	4	3,196,231	3,164,549
Current assets			
Trade and other receivables	5	24,220	15,792
Cash and cash equivalents	6	6,962,985	4,755,542
Total current assets		6,987,205	4,771,334
Total assets		10,183,436	7,935,883
EQUITY AND LIABILITIES			
Equity			
Accumulated surplus		4,006,883	3,167,733
Other non-distributable reserves		2,411,047	2,411,047
Total equity		6,417,930	5,578,780
Liabilities			
Non-current liabilities			
Mortgage bonds	10	32	32
Post retirement medical aid obligations	11	2,000,472	952,784
Total non-current liabilities		2,000,504	952,816
Current liabilities			
Provisions	8	718,312	417,325
Trade and other payables	9	900,314	857,146
Post retirement medical aid obligations	11	146,376	129,816
Total current liabilities		1,765,002	1,404,287
Total liabilities		3,765,506	2,357,103
Total equity and liabilities		10,183,436	7,935,883

STATEMENT OF COMPREHENSIVE INCOME

FIGURES IN R	NOTES	2025	2024
Revenue	12	7,000,501	6,272,290
Other income	13	448,419	1,157,760
Administrative expenses	15	(428,258)	(374,520)
Other expenses	16	(6,653,933)	(7,009,412)
Surplus from operating activities	17	366,729	46,118
Investment income	18	472,926	314,384
Surplus from continuing operations		839,655	360,502
Other gains/losses		(505)	
Surplus for the year		839,150	360,502

STATEMENT OF CHANGES IN EQUITY

FIGURES IN R	OTHER NON-DISTRIBUTABLE RESERVE	ACCUMULATED SURPLUS	TOTAL
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
Balance at 1 March 2024	2,411,047	3,167,733	5,578,780
Changes in equity			
Surplus for the year		839,150	839,150
Total comprehensive income for the year		839,150	839,150
Balance at 28 February 2025	2,411,047	4,006,883	6,417,930

STATEMENT OF CASH FLOWS

FIGURES IN R	NOTES	2025	2024
Net cash flows from operations	20	1,810,306	2,009,499
Interest received		472,926	314,384
Income taxes paid		(292)	
Net cash flows from operating activities		2,282,940	2,323,883
Cash flows used in investing activities			
Proceeds from sales of property, plant and equipment		505	1
Purchase of property, plant and equipment		(76,001)	(42,977)
Cash flows used in investing activities		(75,496)	(42,976)
Net increase in cash and cash equivalents		2,207,444	2,280,907
Cash and cash equivalents at beginning of the year		4,755,542	2,474,635
Cash and cash equivalents at end of the year	6	6,962,986	4,755,542

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.

ACCOUNTING POLICIES

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

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.

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.

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

	BUILDINGS	FIXTURES & FITTINGS	OFFICE EQUIPMENT	COMPUTER EQUIPMENT	COMPUTER SOFTWARE	TOTAL
Reconciliation for the year ended 28 February 2025						
Balance at 1 March 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

Movements for the year ended 28 February 2025						
Additions from acquisitions			10,784	65,217		76,001
Depreciation		(2,411)	(18,137)	(23,266)		(43,814)
Disposals			(2)	(493)	(10)	(505)
Property, plant and equipment at the end of the year	3,079,865	12,069	38,991	65,306		3,196,231

Closing balance at 28 February 2025						
At cost	3,079,865	83,312	108,868	182,689		3,454,734
Accumulated depreciation		(71,243)	(69,877)	(117,383)		(258,503)
Carrying amount	3,079,865	12,069	38,991	65,306		3,196,231

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

FIGURES IN R		2025	2024
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	Cost	Market value	Cost
	2025	2025	2024	2024
	Stand 481/R, Cnr Hill & Arcadia Streets		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	24,220	15,792
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5.2 Provision for bad debts

No provision was made for bad debts on 29 February 2025 (28 February 2024 - 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

2025

2024

6. CASH AND CASH EQUIVALENTS

Cash and cash equivalents included in current assets:

Cash

Cash on hand	21,000	2,266
Balances with banks	509,167	153,995
	530,167	156,261

Cash equivalents

Short term deposits	6,432,818	4,599,281
	6,962,985	4,755,542

7. RESERVES

Revaluation of property

Revaluation reserve - Fixed property	2,411,047	2,411,047
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8. PROVISIONS

8.1 Provisions comprise:

Provisions for employee benefits	388,753	220,919
Other provisions	329,559	196,406
Current portion	718,312	417,325

8.2 Provisions for employee benefits

	Provision for ex-gratia bonuses	Provision for employee benefits	Total
Balance at 1 March 2024	100,000	120,919	220,919
New provisions	175,000	(7,166)	167,834
Total changes 175,000		(7,166)	167,834
Balance at 28 February 2025	275,000	113,753	388,753

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

FIGURES IN R

2025

2024

9. TRADE AND OTHER PAYABLES

Trade and other payables comprise:

Annual fees received in advance	408,065	436,017
Admission of Debt settlements received	72,063	82,753
Accrued liabilities - SARS Payroll taxes	78,971	92,995
International benchmarking	300,000	200,000
Value added tax	41,215	45,381
Total trade and other payables	900,314	857,146

10. MORTGAGE BONDS

10.1 Mortgage bonds comprise:

ABSA Bond	32	32
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10.2 Additional disclosures

The mortgage bond is settled and has no monthly repayments

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 4 years and 20 years respectively.

11.2 Defined benefit plan balances at year end - all benefit plans

Included in non-current liabilities	(2,000,472)	(952,784)
Included in current liabilities	(146,376)	(129,816)
	(2,146,848)	(1,082,600)

12. REVENUE

Revenue comprises:

Fees received	7,000,501	6,272,290
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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

FIGURES IN R

2025

2024

13. OTHER INCOME

Other income comprises:

Sundry income		25,662
Penalty fees received	447,462	1,132,098
Insurance claim	957	
Total other income	448,419	1,157,760

14. EMPLOYEE BENEFITS EXPENSE

Employee benefits expense comprises:

Basic	3,605,224	3,634,247
Medical aid - company contributions	121,248	173,220
Workman's Compensation	3,187	9,115
	3,729,659	3,816,582

15. ADMINISTRATIVE EXPENSES

Administrative expenses comprise:

Accounting fees	278,027	264,757
Auditors remuneration - Fees	44,500	42,000
Bank charges	22,327	24,832
Telecommunication	83,404	42,931
Total administrative expenses	428,258	374,520

16. OTHER EXPENSES

Other expenses comprise:

Bad debts	1,690	540
Computer and software expenses	278,731	257,451
Conferences		95,472
Council claims	145,279	206,830
Depreciation	43,814	41,383

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

FIGURES IN R	2025	2024
Employee benefit expenses	3,729,659	3,816,582
Entertainment	2,172	10,247
Exhibitions, marketing and training	22,100	28,250
Fines and penalties	292	
Gifts	7,557	8,231
Honoraria	591,600	586,500
Inspectorate	52,304	135,487
Insurance	74,856	60,364
International benchmarking	100,000	100,000
Legal expense	220,217	313,932
Municipal charges	83,168	74,245
Office consumables	20,454	17,744
Operating lease expenses	42,605	48,147
Post retirement medical aid benefit	1,073,424	1,082,600
Postage	21,005	47,171
Printing and stationery	48,164	43,145
Repairs and maintenance	87,660	29,469
Security	7,182	5,622
Total other expenses	6,653,933	7,009,412

17. SURPLUS FROM OPERATING ACTIVITIES

Surplus from operating activities includes the following separately disclosable items

Other operating expenses

Property plant and equipment - depreciation	43,814	41,383
Leases - operating lease minimum lease rentals	42,605	48,147
Audit fees		
Auditors remuneration - Fees	44,500	42,000

18. INVESTMENT INCOME

Investment income comprises:

Interest received	472,926	314,384
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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

FIGURES IN R

2025

2024

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 28 February 2025, the Council applied this provision to remove all unpaid members.

On 1 March 2025, 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 30 June 2025. This amnesty is subject to specific terms and conditions and allows members to continue practicing until 30 June 2025 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 2026 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 2025.

As a result of this special amnesty, all member accounts were reinstated, and all outstanding balances as of 28 February 2025 were written back to the individual accounts on 1 March 2025. The potential financial benefit to the council, if all members avail themselves of this concession, is R550 891 which consists only of already invoiced membership fees and excludes all penalty and reinstatement fees.

20. CASH FLOWS FROM OPERATIONS

Surplus for the year	839,150	360,502
Adjustments for:		
Finance income	(472,926)	(314,384)
Depreciation and amortisation expense	43,814	41,383
Impairment losses and reversal of impairment losses recognised	1,690	540
PAYE penalties paid	292	
Change in working capital:		
Trade and other receivables	(10,117)	(1,284,106)
Trade and other operating payables	1,107,416	1,321,597
Movements in provisions	300,987	280,080
Net cash flows from operations	1,810,306	2,009,499

DETAILED INCOME STATEMENT

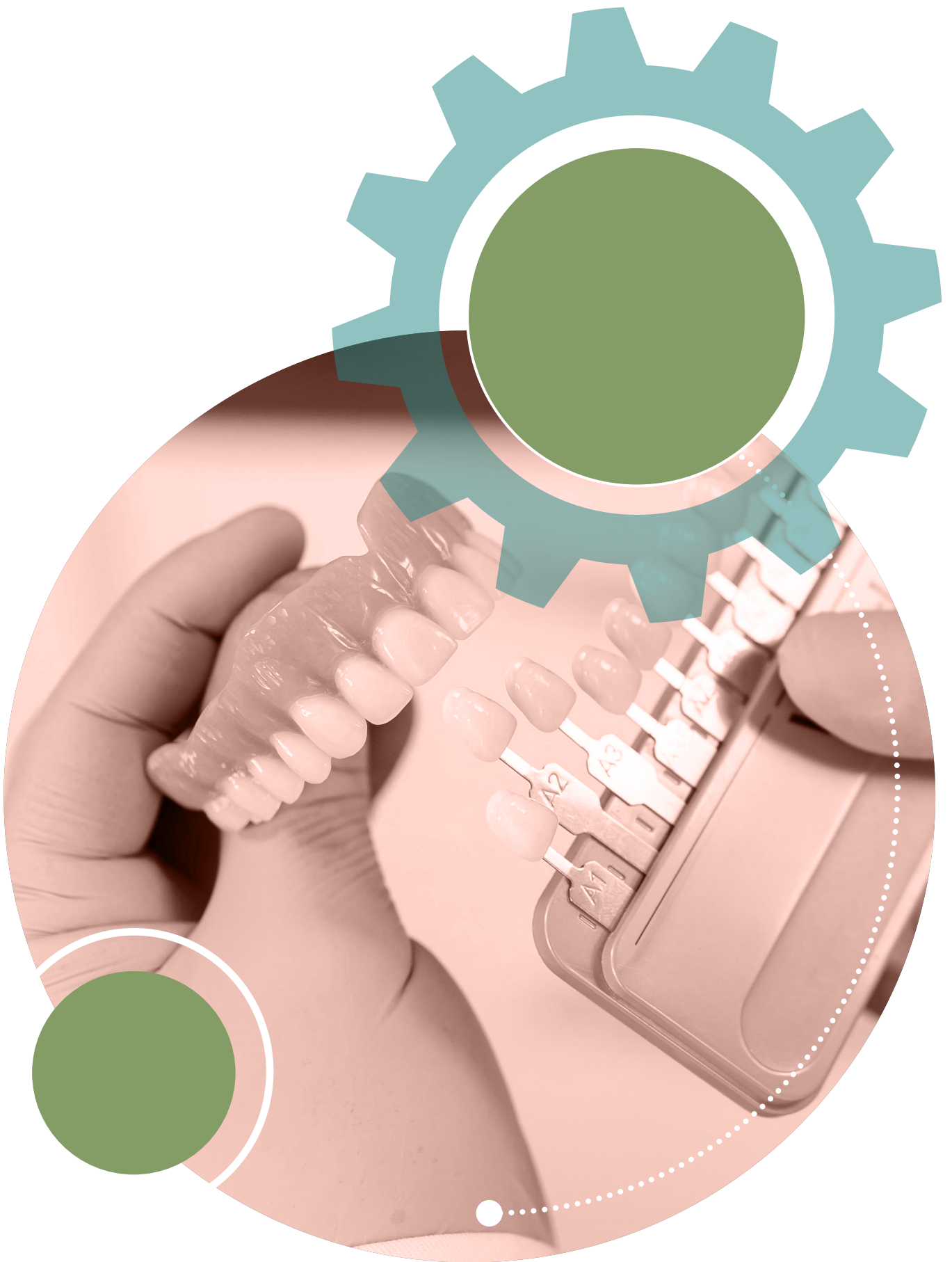
FIGURES IN R	NOTES	2025	2024
Other items			
Loss on fixed assets written off		(505)	
Surplus for the year		839,150	360,502

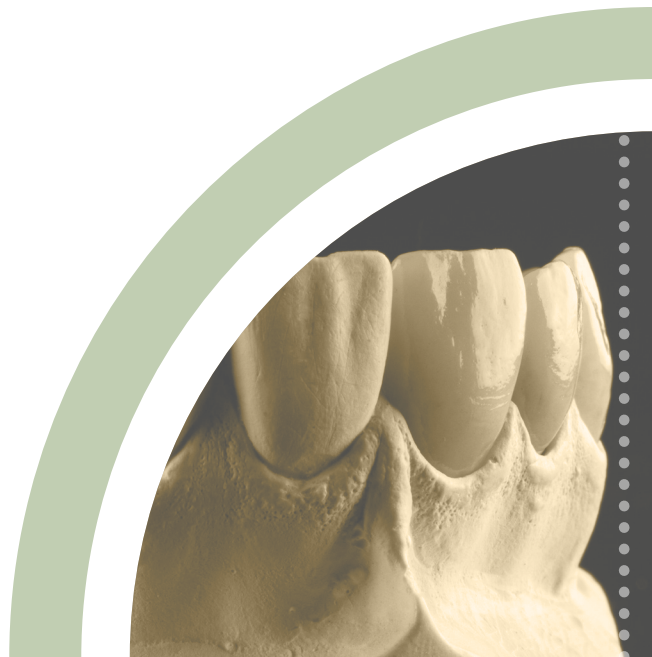
DETAILED INCOME STATEMENT

FIGURES IN R	NOTES	2025	2024
Revenue	12		
Fees		7,000,501	6,272,290
Other income	13		
Insurance claims received			25,662
Nomination fees received		957	
Penalty fees		447,462	1,132,098
		448,419	1,157,760
Administrative expenses	15		
Accounting fees		(278,027)	(264,757)
Auditors remuneration - Fees		(44,500)	(42,000)
Bank charges		(22,327)	(24,832)
Telecommunication		(83,404)	(42,931)
		(428,258)	{374,520}
Other expenses	16		
Bad debts		(1,690)	(540)
Computer and software expenses		(278,731)	(257,451)
Conferences			(95,472)
Council claims		(145,279)	(206,830)
Depreciation - property, plant and equipment		(43,814)	(41,383)
Employee costs - expenses		(3,729,659)	(3,816,582)
Entertainment		(2,172)	(10,247)
Exhibitions, marketing and training		(22,100)	(28,250)
Fines and penalties		(292)	
Gifts		(7,557)	(8,231)
Honoraria		(591,600)	(586,500)
Inspectorate		(52,304)	(135,487)
Insurance		(74,856)	(60,364)
International benchmarking		(100,000)	(100,000)
Legal expense		(220,217)	(313,932)
Municipal expenses		(83,168)	(74,245)
Office consumables		(20,454)	(17,744)
Operating lease expenses		(42,605)	(48,147)
Post retirement medical aid benefit		(1,073,424)	(1,082,600)
Postage		(21,005)	(47,171)
Printing and stationery		(48,164)	(43,145)
Repairs and maintenance		(87,660)	(29,469)
Security		(7,182)	(5,622)
		(6,653,933)	(7,009,412)

DETAILED INCOME STATEMENT

FIGURES IN R	NOTES	2025	2024
Surplus from operating activities	17	366,729	46,118
Investment income	18		
Interest received		472,926	314,384
Surplus from continuing operations		839,655	360,502





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