

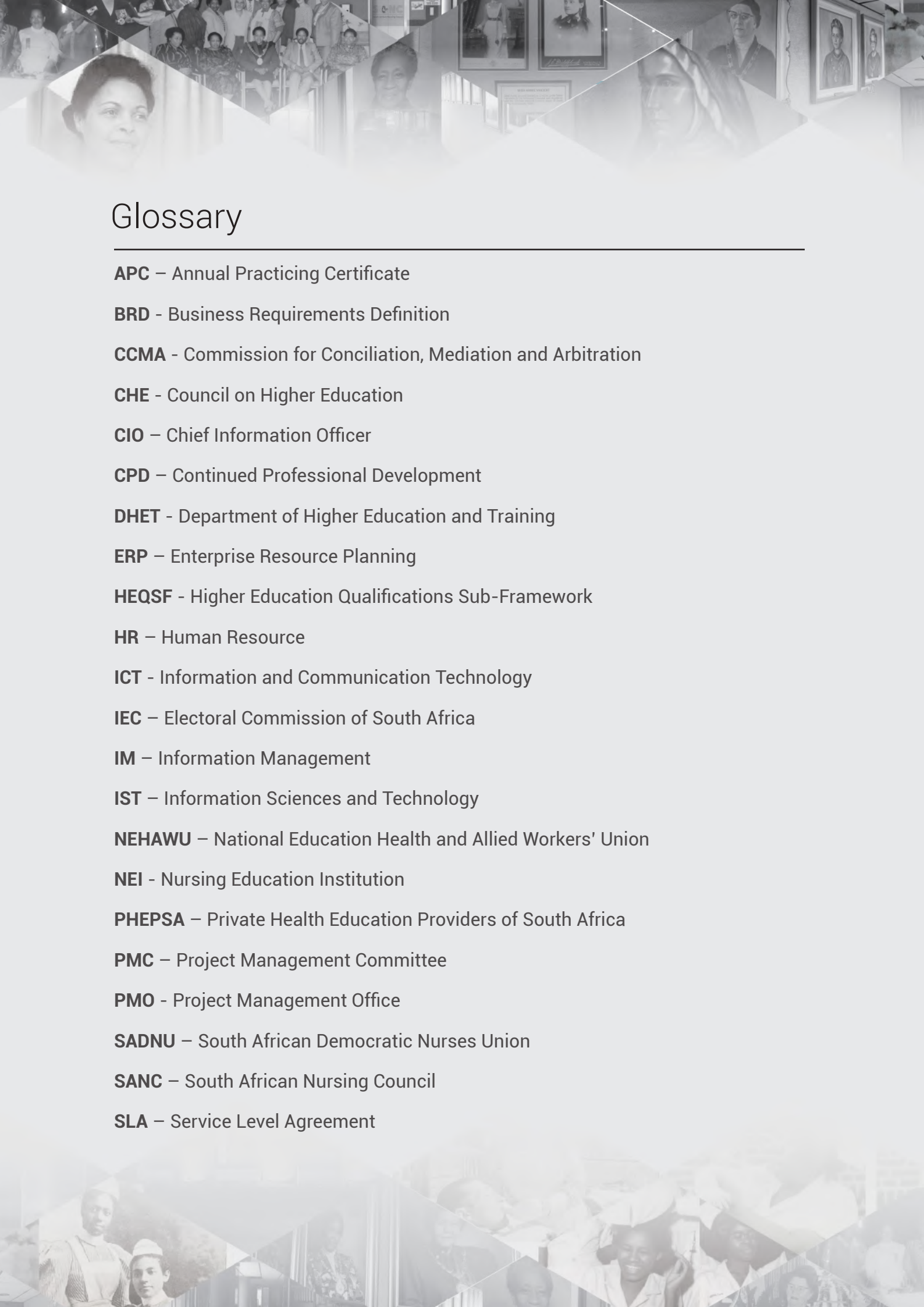
ANNUAL REPORT | 2019



1944 - 2019



South African Nursing Council
Regulating nursing, advocating for the public



Glossary

APC – Annual Practicing Certificate

BRD - Business Requirements Definition

CCMA - Commission for Conciliation, Mediation and Arbitration

CHE - Council on Higher Education

CIO – Chief Information Officer

CPD – Continued Professional Development

DHET - Department of Higher Education and Training

ERP – Enterprise Resource Planning

HEQSF - Higher Education Qualifications Sub-Framework

HR – Human Resource

ICT - Information and Communication Technology

IEC – Electoral Commission of South Africa

IM – Information Management

IST – Information Sciences and Technology

NEHAWU – National Education Health and Allied Workers' Union

NEI - Nursing Education Institution

PHEPSA – Private Health Education Providers of South Africa

PMC – Project Management Committee

PMO - Project Management Office

SADNU – South African Democratic Nurses Union

SANC – South African Nursing Council

SLA – Service Level Agreement

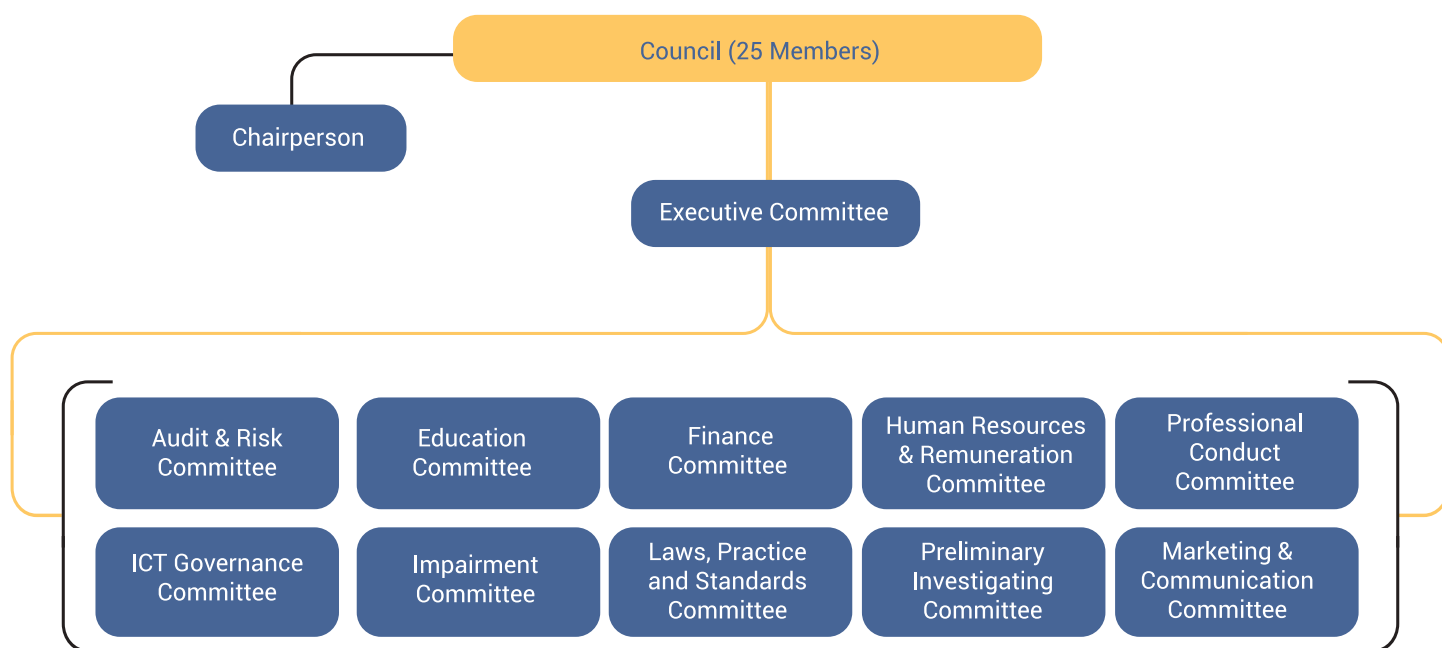
Table of Contents

	Page No.
Glossary	2
Profile of the South African Nursing Council (SANC)	4 - 5
Provincial Distribution of Nursing Manpower During 2018	6
SANC Management	7
Message by the Chairperson	8
Message by the Registrar and CEO	9
Council Members	10 - 11
Executive Overview	12
• Education and Training	13 - 15
• Professional Practice	16 - 18
• Legal Affairs	19 - 21
• Information and Communication Technology	22 - 23
• Marketing and Communication	24 - 26
• Human Resources	27 - 29
• Finance	30 - 33
Financial Statements	34 - 79
Contact Information	80

THE SOUTH AFRICAN NURSING COUNCIL:
CELEBRATING 75 YEARS OF SELF-REGULATION.

Profile of the SANC

SANC COUNCIL STRUCTURE



SANC STRATEGIC FOCUS AREAS AND OBJECTIVES 2018 - 2023

SFA1		SFA2		SFA3	
REPOSITIONING AND REENGINEERING THE ORGANIZATION		PROVIDING EXPERT GUIDANCE ON NURSING RELATED ISSUES		REGULATING NURSING PROFESSION	
SO1	Ensure effective governance	SO7	Regulating nursing education and training	SO12	Promote collaborations with other nursing regulators
SO2	Position the SANC to become an employer of choice	SO8	Regulate Nursing Practice	SO13	Advise and consult with the Minister of Health on matters on nursing related matters
SO3	Strengthen and sustain the financial position	SO9	Promote Nursing Research	SO14	Promote the image of Nursing profession within the context of being a regulator
SO4	Enhance Information and Communication Technology Management solutions (ICT/IMS)	SO10	Promote servant leadership		
SO5	Enable effective knowledge management solutions	SO11	Initiate, influence and facilitate the development of nursing related legislative framework		
SO6	Improve service delivery				

SANC BUSINESS AREAS

Secretariat

Education and Training



- › Accreditation
- › Assessments
- › Registrations

Professional Practice



- › Continuing Professional Development (CPD)
- › Professional practice
- › Unfitness to practice
- › Investigation of complaints

Information and Communication Technology



- › Information Technology
- › Records Management
- › Registry

Human Resources



- › Recruitment and Selection
- › Performance Management
- › Employee engagement / relations
- › Occupational Health & Safety and Employee Wellness
- › Learning and Development

Legal Affairs



- › Litigation
- › Regulatory support
- › General legal support
- › Professional Conduct hearings

Marketing and Communication



- › Stakeholder engagement
- › Media management & liaison
- › Marketing
- › Branding
- › Event management
- › Client Services

Finance and Administration

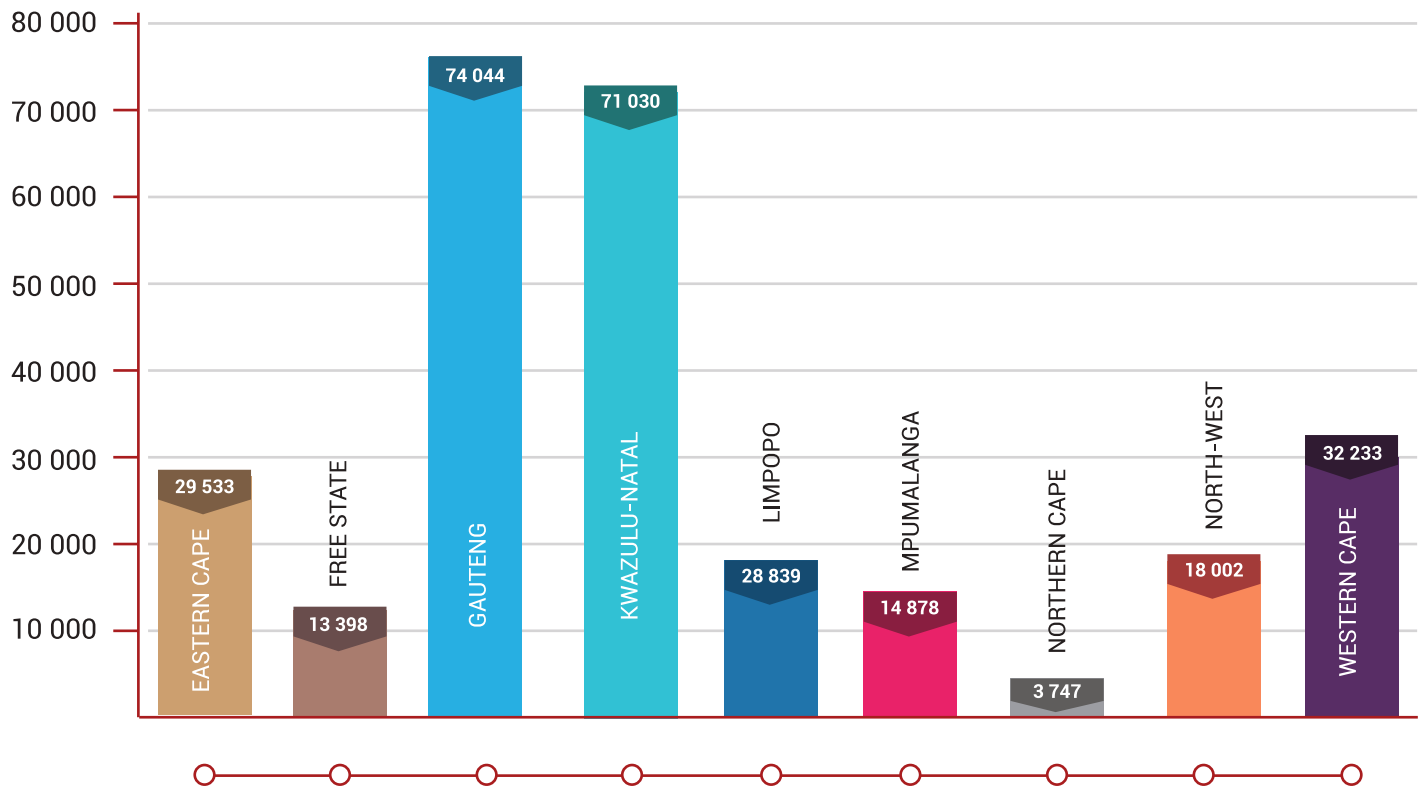


- › Administration
- › Finance
- › Supply Chain Management
- › Revenue collection and sales
- › Facilities Management

SANC OFFICE



Provincial distribution of Nursing manpower during 2018



SANC vision

Excellence in professionalism and advocacy for healthcare users



Mission Statement

We serve and protect healthcare users by regulating nursing and midwifery professions

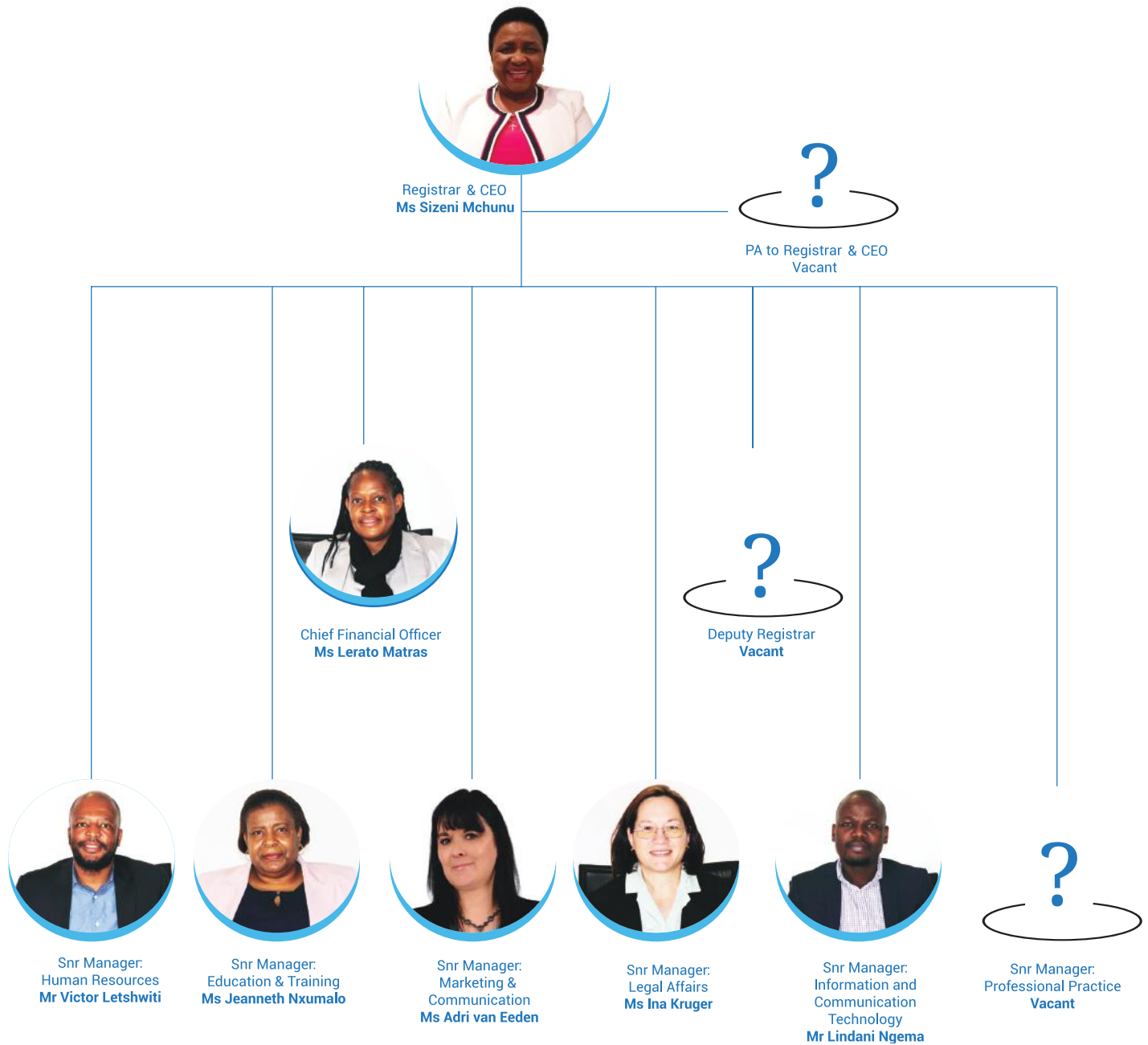


SANC Mandate

The SANC regulates the nursing profession by establishing and maintain nursing education and training as well as practice standards; it also advocates on behalf of the public in matters concerning nursing.



SANC Management



NOTE:

- * Senior Manager: Legal, Ms Ina Kruger resigned with effect from 30 September 2018.
- * Senior Manager: HR, Mr Victor Letshwiti resigned with effect from 31 December 2018.
- * Chief Financial Officer, Ms Lerato Matras resigned with effect from 06 March 2019.

Message by the SANC Chairperson

Dr Motlou Molepo



The South African Nursing Council (SANC) Strategic plan 2018-2023 vouched for service excellence and professionalism and the Annual Operational Plan 2018/2019 was implemented with this commitment in mind.

The annual performance reflects that a lot of milestones have been achieved as a result of the hard work of Council Committees and the SANC Management. The Council as Governance body extends its appreciation to the members of the profession who continue to respond when consulted on matters pertaining their specialty and expertise regarding the profession.

The SANC also celebrated 75 years as a regulator of the profession. A big milestone that comes with experience and trust, evident by benchmark visits as the SANC hosted a number of Nursing Councils from the African continent.

The movement to Higher Education was a steep mountain to climb for both the SANC and Nursing Education Institutions that will operate in the higher education space for the first time. The successful transition was made possible by numerous consultations that were sometimes not easy. The positive outcomes can now be celebrated as offering of the higher education nursing programmes will commence in the next academic year for some of the Nursing Education Institutions.

A big thanks to Council Committees supported by Management that worked selflessly even beyond office hours to ensure that the Council machinery runs well, not forgetting both the internal and the external auditors that kept watch to ensure the members

of Council exercise their due fiduciary responsibilities regarding not only financial prudence but also applying best governance practices within the SANC.

I take this opportunity, also on behalf of the fifteenth and current Council, to convey the SANC's appreciation to the 428 members of the profession that attended the Nursing Indaba held in Ekurhuleni, and those members that take part in the biennial SANC Stakeholder Forum engagement. Their valuable contributions make us a better Council.

As the country plans to move into the fourth Industrial Revolution, the SANC embraces the challenge to enhance Information and Communication Technology Management solutions that will enable the profession to remain relevant in technology.

I acknowledge the Vice-Chairperson, all Council members in their Committees and individually for their constant probing and critique, as well as the Registrar and her team for tireless and selfless commitment in implementing the plan guided by the value to serve in the continued implementation of the strategic plan through the Annual Performance Plan.

A handwritten signature in black ink, likely of Dr Motlou Molepo, the Chairperson. The signature is stylized and fluid, written on a white background.

Dr Motlou Molepo
Chairperson

Message by the Registrar and CEO

The financial year under review has presented both challenges and opportunities. One curve was the appointment of a new Council halfway through implementing a previous Council Performance Plan while the new Council was expected, in terms of the Nursing Act, to produce a new strategic plan, affecting targets and timeframes of the previous strategy. On the other hand, the new start brought with it some new and enhanced ways of doing things.

Appointment of the 16th Council

In anticipation for the expiry of term of office of the 15th Council of the South African Nursing Council in June 2018, the Minister of Health gazetted an advertisement on 17 December 2017, calling for nominations of eligible Nurses, Midwives and other relevant professionals, for the possible appointment as members of the 16th Council. The Minister needed to appoint twenty-five (25) members of Council.

In order to maintain the fairness and integrity of the process from receipt of nominations to compilation of a report, the nominations were audited by the Independent Electoral Commission (IEC) of South Africa.

Although fifty-six (56) nominations by the profession were received, twenty-six (26) were disqualified for a variety of reasons and only thirty (30) nominations were accepted.

Following the end of tenure of the 15th Council in June 2018, the Minister of Health appointed the 25-member 16th Council appointed on 23 August 2018. Its term expires on 22 August 2023.

Nursing Indaba: Engaging the profession

One of the parting shots of the 15th Council was hosting a National Nursing Workshop (Indaba) at the Birchwood Hotel in June 2018. This brought together Nurses and Midwives as well as other stakeholders, including the Higher Education sector. A range of issues of professional interest were dialogued on for two days, including education, practice, ethics, conduct and governance.

The workshop attracted a turnout of three hundred and eighty-nine (389) attendants from across the country.

Towards Human Resources for Health: The nursing force

The Nursing Act requires the Council to keep a register of nurses and midwives. By the end of the year 2018, eight thousand one hundred and three (8103) Professional Nurses, from both the four-year programme and the two-year Bridging programme were registered. One thousand two hundred and fifty (1250) midwives were registered.

A further four thousand seven hundred and seventy seven (4777) post- basic/ additional qualifications were registered, the highest number being Nursing Administration with one thousand two hundred and forty eight (1248) and the lowest being Nephrology Nursing with only one. No registrations were recorded in respect of Oncology Nursing.

While it is a positive that there were one thousand and eight (1008) registrations in Clinical Nursing Science, Health Assessment and Care, it is concerning that recorded registrations for Midwifery and Neonatal Nursing Science and Critical Care were only two hundred and seventy one (271) and one hundred and fourteen (114), respectively. This is viewed against the current burden of disease in the country.

Nurse Practitioner wellness

The SANC has, as one of its eleven committees, an Impairment committee which was established in terms of Section 51 of the Nursing Act. The Committee conducts inquiries into allegations of alleged unfitness to practise. While this is to protect the interest of the healthcare user, the affected nurse or midwife is supported by the Council in that, among other things, fees for therapists and rehabilitative services are paid for by the Council if a practitioner is unemployed and therefore unable to pay for their own treatment. This speeds up recovery and ensures continued employment for the practitioner



Stakeholder and media management

We have during the year under review, engaged a variety of stakeholders including but not limited to health, forums of nursing and nursing education and various structures in the higher education sector. Intense engagements with the latter were necessitated by the transformative legislation in higher education which required nursing to find a niche in terms of its qualifications. The useful conduits included structured stakeholder meetings and the bi-annual (every 2nd year) Indaba, introduction of a monthly newsletters (#SANCnews), and website posts which yielded 1 279 876 visits.

The media was engaged through interviews, written communication as well as media releases whenever critical matters of urgent public interest were identified.

Future prospects

We are looking forward to a productive year ahead as a result of good pipeline plans such as partnership with Government regarding payment of annual registration fees, implementation of a new ICT (Membership Management System) system which suffered some delays as a result of the lag during transition from 15th to 16th Council. A new Call Centre system, which is an integral part of the MMS, will help the SANC do better in client services which is one area of concern. The Nursing Education Institutions and the SANC have worked hard on accreditation activities and we all wait with abated breath for actual transition from legacy to implementation of the new nursing qualifications, demonstrable by the first cohort.

Sizeni Mchunzane
Registrar and CEO

The SANC Council: 2018 - 2023



Dr Motlou Molepo
Chairperson



Dr Sibusiso Zuma
Vice Chairperson



Ms Sizo Mchunu
Registrar & CEO



Dr Hafisa Ally



Dr Hester De Swardt



Dr Mauwane Digamela



Dr Lulama Nkonzo-Mtembu



Dr Nelouise Geyer



Ms Thukane Magoro



Ms Florrie Newton



Prof Dherendra Gihwala



Ms Ziphora Ramaila



Mr Tshidiso Ntshabele



Dr Agnes Makhene



Ms Trudy Kaseke



Dr Sindisiwe Mthembu



Dr Penelope Orton



Ms Duduzile Ngidi



Mr Wayne Manthe



Ms Sophy Molokoane-Machika



Prof Sinegugu Duma



Mr Simon Choma



Mr Molefe Matsomela

ABSENT
Mr LL Rabotapi
Ms NR Gumede
Ms D Loti



Executive Overview



South African Nursing Council
Regulating nursing, advocating for the public



Education and Training

Senior Manager: Education and Training – Ms Jeanneth Nxumalo

Annual operational plan 2018/2019: Strategic objective:

Regulate and facilitate a Nursing and Midwifery Education and Training System.

OPERATIONAL MATTERS

Accreditation matters

The table below illustrates the applications from Nursing Education Institutions (NEIs) which were processed by the Accreditation section for both legacy and new nursing qualifications.

**Table 1. Accreditation Section Statistics
Financial Year 2018/2019**

New Nursing Qualifications as at March 2019		
Type		Total
Processed Programmes	R.169 - Higher Certificate	25
	R.171 - Diploma in Nursing	30
	R.174 - Bachelor of Nursing	15
	R.1497 - Advanced Diploma in Midwifery	03
Accredited Nursing Education Institutions to offer the new nursing qualifications	R.169 – Higher Certificate	7
	R.171 – Diploma in Nursing	3
	R.174 – Bachelor of Nursing	11
Accreditation visits to Nursing Education Institutions (NEIs)		11
Accreditation visits to clinical facilities		38
Analysed clinical facilities		600
Requests for information to open new NEIs		37

Legacy Nursing Qualifications

Type		Total
Processed Legacy Programmes	R.212 - Course in Clinical Nursing Science Leading to Registration of an Additional Qualification	3
	R. 254 – Diploma in Midwifery for registration as a Midwife	1
	R.48 – Clinical Nursing Science, Health Assessment, Treatment and Care	2
Accreditation visit NEI		2
Clinical facilities		
- Visited		2
- Analysed clinical facilities		2
Relocations		1
Inspection(s) in loco		7
- NEIs		
- Clinical Facilities		13
Processed an application for sub-campus to offer legacy programmes		1
De-accredited NEIs		4
Voluntary closure of NEIs		-

REGISTRATION MATTERS

Table 2. Registered Learners in 2018

The table below depicts the number of learners who were registered during the period January-December 2018 for both basic and additional qualifications.

Learner Registration	Total Counts Per Year
Four-year Diploma/Degree program	4334
Diploma in Midwifery for registration as a Midwife	1250
Bridging course for Enrolled Nurses leading to registration as a General Nurse	4609
Diploma in Psychiatric Nursing for registration as a Psychiatric Nurse	98
Clinical Nursing Science, Health Assessment, Treatment and Care	678

Table 3: Categories from Basic qualifications registered in 2018

The table below depicts the number of nurses who were registered during the period January-December 2018 after completion of the basic qualifications.

Basic Qualifications	Total Counts Per Year
Enrolled Nursing	110
Enrolled Nursing Auxiliary	352
Bridging course for Enrolled Nurses leading to registration as a General Nurse	5103
Diploma in Psychiatric Nursing for registration as a Psychiatric Nurse	85
Diploma in Midwifery for registration as a Midwife	1093
Community Service practitioner	3303
Registered Nurses post community service	3200

Table 4: Assessors and Moderators registered in 2018

The table below depicts the number of Assessors and Moderators who were registered during January-December 2018

Assessors and Moderators	Total Counts Per Year
Assessors	145
Moderators	133

Table 5: Replacement certificates issued in 2018

The table below depicts the number of replacement certificates which were issued in January-December 2018

Replacement certificates	Total Counts Per Year
Enrolled Nursing	188
Enrolled Nursing Auxiliary	150
Bridging course for Enrolled Nurses leading to registration as a General Nurse	185
Diploma in Psychiatric Nursing for registration as a Psychiatric Nurse	11
Diploma in Midwifery for registration as a Midwife	58
Registered Nurses post community service	58
Additional qualifications	177

Table 6: Post-basic/additional Qualifications registered in 2018

The table below depicts the number of Nurses who were registered for additional qualifications during the period January-December 2018

Qualifications	2018
Nursing Administration	1248
Nursing Education	726
Clinical Nursing Science, Health Assessment, Treatment and Care	1008
Child Nursing Science	90
Community Nursing	233
Midwifery and Neonatal Nursing Science	271
Occupational Nursing	383
Psychiatric Nursing	54
Operating Theatre	144
Orthopaedic Nursing	63
Ophthalmic Nursing	39
Oncology	-
Critical Care – General	13
Critical Care – Trauma and Emergency	101
Community and occupational health	2
Nephrology	1
Total	4777

ASSESSMENT MATTERS

The Examination section continued to conduct examinations of the 'legacy' programmes. The last examination for the Course leading to enrolment as a Nurse was conducted in May 2018. The South African Nursing Council is in the process of developing the new Professional Registration Assessment System (Licensure examination system) which would be written by students who have undergone and completed the new Nursing qualifications before they are entered into the SANC Register.

Table 7: Examinations statistics for the year 2018

The table below depicts the number of learners who wrote the SANC examination in May and November 2018.

Examination Statistics 2018			
Type of Examination	No. Wrote	No. Passed	%
Final year examination for Enrolment as a Nurse-General elective R.2175	176	110	62.5%
Final year examination for Enrolment as a Nurse-Aged elective R.2175	2	1	50.0%
Final year examination for Enrolment as a Nurse Community elective R.2175	2	1	50.0%
First year examination for the Bridging Course leading to registration as a General Nurse R.683	5244	4629	88.3%
Final year examination for the Bridging Course leading to registration as a General Nurse R.683	8022	7046	87.8%
Final examination for the Diploma in Psychiatric Nursing R.880	98	85	86.7%
Final examination for the Diploma in Midwifery	1601	1459	89.9%
Examination in Clinical Nursing Science, Health Assessment, Treatment and Care R.48	287	277	96.5%
Admission examination for foreign applicants leading to registration as a Nurse	120	48	40.0%
Admission examination for foreign applicants leading to Enrolment as a Nursing Auxiliary	1	1	100%

- Applications by NEIs for late registration of Learners
- Reports of statutory registrations
- Reports on inspections conducted on examination venues
- Reports on examinations conducted on legacy qualifications
- Reports on examination irregularities

COMMUNICATION WITH STAKEHOLDERS

Consultations were done with various stakeholders, i.e. Forum of University Nursing Deans of South Africa (FUNDISA), College Principals and Academic Staff SA forum (CPASSA), Universities, Public Colleges and Private Nursing Schools. Consultations were also done with individual students on various education and training matters as well as Nurses' unions.

Table 8: Verification and Transcript Statistics – Calendar Year 2018

Country	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year Total
Abu Dhabi	1	1	-	2	1	2	2	-	1	1	-	1	12
Australia	6	8	6	7	2	8	7	8	7	8	5	2	74
Bahrain	-	3	-	-	-	1	1	-	-	1	-	1	7
Canada	11	3	1	1	-	1	1	7	1	-	1	2	29
Dubai	6	4	3	2	1	2	-	1	1	1	-	-	21
Ireland	2	1	3	-	-	3	1	2	-	1	-	-	13
Namibia	1	2	-	1	2	1	3	-	-	1	-	1	12
New Zealand	1	2	2	2	3	5	1	4	5	3	2	2	32
Quatar	2	2	2	2	2	3	2	-	1	4	3	1	24
Saudi Arabia	5	3	1	3	2	2	3	2	2	-	-	1	24
United Arab Emirates	4	2	3	2	3	2	2	2	2	3	5	4	34
United Kingdom	7	11	8	20	15	12	17	14	8	10	7	11	134
United States Of America	7	7	2	6	7	6	10	11	9	10	4	8	89
Zimbabwe	-	-	-	-	-	-	-	1	-	-	-	-	1
Agencies	15	40	6	19	18	14	7	10	7	7	7	5	155
Other Countries	10	6	4	2	5	5	2	3	6	8	5	5	61
Month Totals	75	90	38	67	60	61	55	62	49	55	39	42	638

- The Department of Education and Training within the SANC supports the Education Committee of Council
- The Education Committee is appointed by the Council in terms of Section 15 of the Nursing Act, 2005 (Act No. 33 of 2005). Its main functions include the determination, development and review of the nursing education and training regulatory framework, standards, systems for accreditation, assessment and registration. Deriving from its work, it makes recommendations to the Council on matters of nursing education and training. It also considers complaints regarding Nursing Education Institutions, on the basis of which it can conduct investigations and inspections
- The Committee had four regular meetings during the financial year. During the period under review it considered the following matters, among others:
 - Programmes submitted by Nursing Education Institutions (NEIs) to offer new nursing qualifications
 - Exit level outcomes for various clinical and non-clinical specializations
 - Reports of conducted audit visits and inspections *in loco*

Note: The above figures indicate the number of persons who have requested that verifications of qualifications and/or transcripts of training be sent to the countries indicated only and NOTHING ELSE. It is specifically stated that Nurses are not required to notify the Council if they do leave the country. The fact that a Nurse has requested a verification be sent does not necessarily mean that she/he has taken up the offer of a position in another country.



Professional Practice

Registrar & CEO: Ms Sizeni Mchunu

Preliminary investigation of unprofessional conduct

The Preliminary Investigating Committee (PIC) is responsible for handling cases of alleged unprofessional conduct in terms of the Nursing Act, 2005 (Act No. 33 of 2005). During the financial year under review, the office received four hundred and twenty five (425) cases, as reflected in the table below. The media, members of the public as well as managers in both private and public healthcare establishments and other institutions reported these cases. Only cases relating to nurses whose names were in the register of the SANC were investigated by the Committee. The tables below reflect a statistical summary of cases that were received and processed by the SANC during the year under review.

Table 1: Cases received

FYR 2017-18	Q1	Q2	Q3	Q4	TOTAL
Complaints processed	46	43	51	49	189
Prospective	31	19	25	24	99
Outside Jurisdiction	15	24	26	25	90
Files opened	21	9	6	11	47
TOTAL	113	95	108	109	425

Table 2: Cases presented to the Committee

FYR 2017-18	Q1	Q2	Q3	Q4	TOTAL
Midwifery	2	3	-	-	5
General	12	11	-	-	23
Other	7	2	-	-	9
TOTAL	21	16	-	-	37

During the financial year under review the Preliminary Investigating Committee from the 15th Council sat in the first and second quarter to discuss cases of alleged unprofessional conduct. Its term ended in 2018 and a new Council was appointed (16th Council). There were no PIC meetings held in the third and fourth quarter as a result of the transition from the 15th to the 16th Council.

Table 3: Persons who reported

COMPLAINANT	NUMBER
Members of the Public	22
Nursing Managers	08
Media	03
Other	04
TOTAL	37

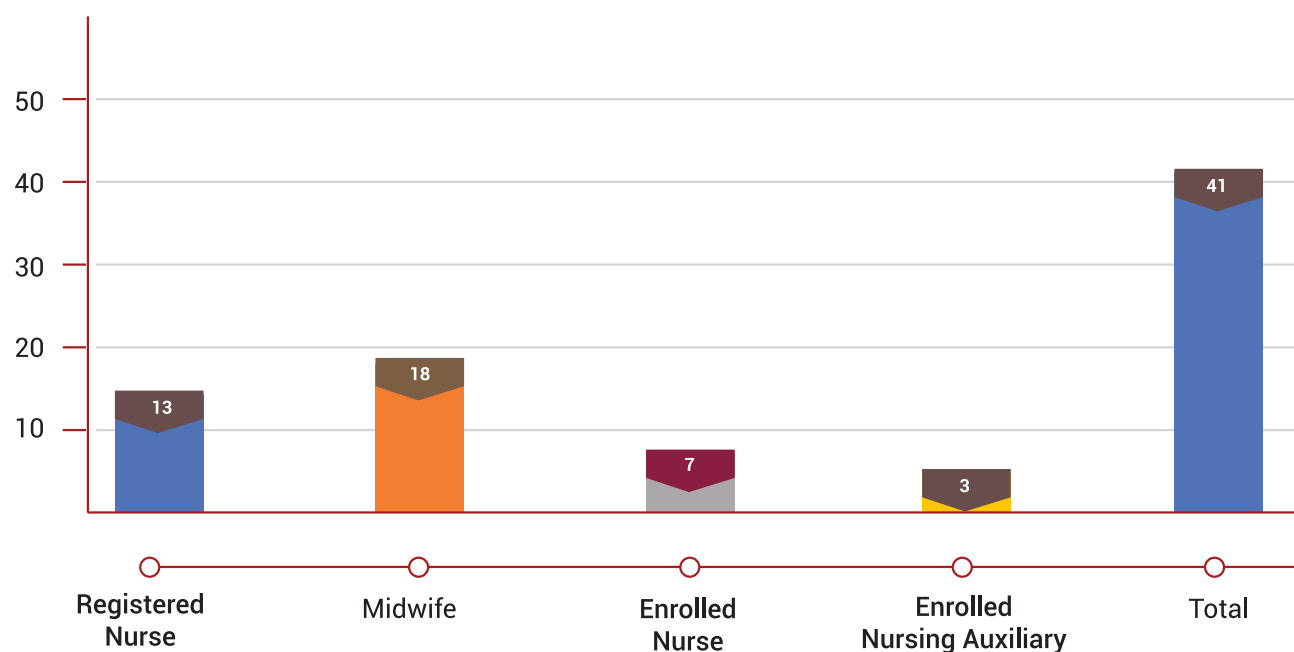
Table 4: Committee resolutions

RESOLUTION	MIDWIFERY	GENERAL	OTHER	TOTAL
Warnings in-service	1	7	-	8
Fines	-	3	-	3
Prof. Conduct Committee	4	10	-	14
Finalized (no case)	-	8	4	12
Deferred	-	-	-	-
TOTAL	5	28	4	37

Table 5: Categories of nurses charged, warnings and fines

CATEGORY	CHARGED
Registered Nurse	13
Midwife	18
Enrolled Nurse	07
Enrolled Nursing Auxiliary	03
TOTAL	41

Chart 1: Nurses charged per category



Impairment Committee (IC)

The Impairment Committee has a mandate from section 51 of the Nursing Act, 2005 (Act no.33 of 2005) to manage practitioners who cannot execute nursing duties with reasonable skills and safety. The inquiries into alleged allegations of unfitness to practice are held in camera to maintain privacy and confidentiality. Employers, colleagues, therapist and the public report cases of alleged unfitness to practice to the Council. The SANC balances the interest of the public and the wellness of the Nurse practitioners by ensuring that practitioners with physical or mental health challenges or any other such condition which renders them impaired are assisted and rehabilitated. The following tables outline the annual statistical report of the managed cases during the year under service.

Table 1.

CATEGORY	CONDITION			TOTAL
	Physical disability	Substance abuse	Psychiatric disorders	
Professional Nurses	1	19	1	21
Enrolled Nurses	-	6	1	7
Enrolled Nurse Auxiliary	-	-	-	-
TOTAL	1	25	2	28

Chart 2: types of impairment per category

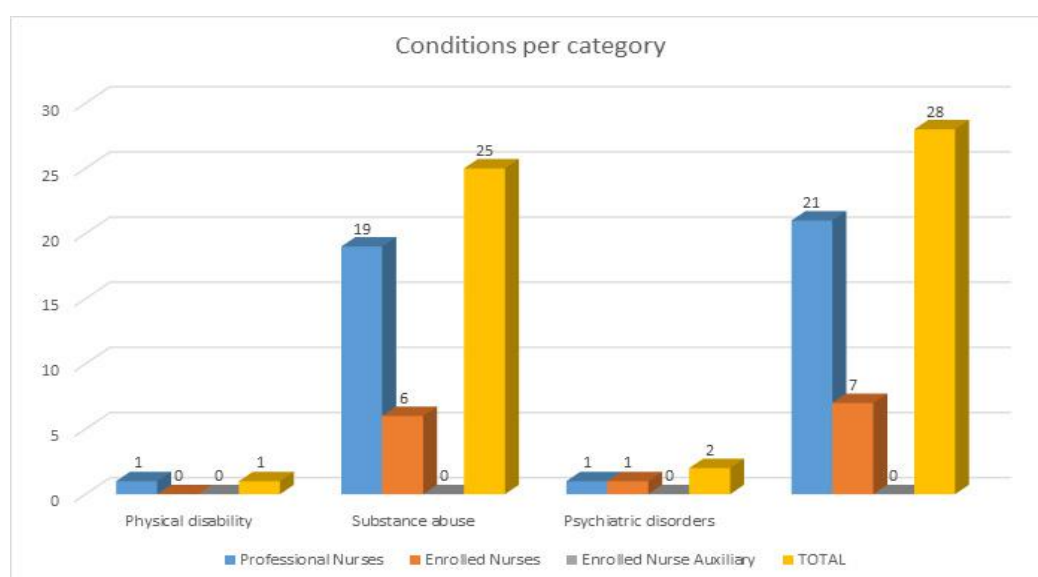


Table 2: Cases under review

Cases in progress	New cases	Discharges	Referred to Prelim	Closed	Suspensions	Declared unfit to practice
28	13	6	4	-	9	-

Table 3: Cases in abeyance

Number	Comment
25	This reflects the number of nurses who are non-compliant in respect of their regime and appearances before the Committee; they are administratively removed from the register until such time they present themselves before the Committee. The cases are on-going.

Continuing Professional Development (CPD)

The South African Nursing Council (SANC), in terms of the Nursing Act, 2005 (Act No. 33 of 2005), has the responsibility to serve and protect the Public in matters involving nursing and midwifery services, to uphold and maintain professional conduct, ethics, and practice standards. Within this mandate the SANC has established a Continuing Professional Development (CPD) System for all practitioners registered with the Council.

As part of phase 1, the processes and documentation for the pre-implementation stage for CPD were developed, the CPD Framework and CPD Rules were approved by Council. The approved CPD Rules are awaiting to be gazetted. The Criteria and Guidelines for CPD Providers have been developed.



Legal Affairs

Acting Senior Manager: Legal – Mr Benjamin Grobler

The core functions of the Legal Affairs Section are to:

1

Provide corporate legal support services to the SANC

2

Institute and defend all litigation matters on behalf of and against the SANC

3

Assist with the drafting of all relevant legislation

4

Conduct inspections and investigations of accredited and illegal Nursing Education Institutions

5

Conduct any other inspection or investigation ordered by the Registrar

6

Lead the prosecution in an inquiry into any complaint of unprofessional conduct or misconduct against any practitioner in terms of the Nursing Act, 2005

7

Render legal support to all standing or working Committees of the Council or the Administration

8

Facilitate all appeals in terms of Section 15(4) of the Nursing Act, 2005

9

Attend to all appeals in terms of Section 57 of the Nursing Act, 2005

The Legal Affairs section of the South African Nursing Council consists of a staff compliment of seven persons of which the Senior Manager resigned on the 1st September 2018 and the position is still vacant. The remainder of the staff have been in the Legal Affairs section for quite some time, they are well acquainted with the procedures and the section functions well. As can be seen above the main responsibilities of the legal section encompasses a lot more than most people think which is that the Legal Affairs section is mainly responsible for the conducting of the Professional Conduct hearings. Professional Conduct hearings do form a large part of the Legal Affairs section's work, however it is by no means all that the Legal Affairs section is responsible for.

LITIGATION MATTERS:

During the period under review the SANC had various legal matters all of which the SANC successfully defended. These range from urgent applications to various other forms of applications, mainly Nursing Education Institutions and bodies representing same, brought against the Nursing Council. Very few matters were brought against the Nursing Council by individuals and usually if an individual is the applicant. They are represented by either by a trade union or other form of organization.

The Nursing Council wins most of the cases with costs and proceeds to tax same, however recouping such costs is usually a very difficult, if not impossible. One matter that warrants noting is an aging matter, that was heard in the Labour Court, due to technicalities the South African Nursing Council sought to appeal the ruling and or judgment of the Judge, however leave to appeal was denied and ultimately the matter is referred back to the CCMA for full arbitration.

CRITICAL MILESTONES:

In adhering to its functions in terms of the Nursing Act 33 of 2005, the Legal Affairs section also rendered services to the following Committees of Council:

Professional Conduct Committee

The function of the Committee is to conduct inquiries or formal hearings into any complaint or allegation of unprofessional conduct or misconduct, referred to it by the Preliminary Investigation Committee in terms of section 46 of the Nursing Act. The Committee will then make a finding and decide on an appropriate sanction based on the evidence before the Committee in terms of section 47(1) of the Act.

During the period under review, the Committee had two (2) sittings, both in Pretoria. One sitting was of Special Professional Conduct Committee to hear cases referred to it. During these two (2) sittings, 15 cases were considered and nine (9) were finalized. Two (2) Nurses were administratively removed, three (3) cases were postponed and one (1) case dismissed.

APPEALS:***1. Appeals in terms of Section 15 (4) of the Nursing Act***

The SANC had received very few appeals, in terms of section 15 (4) of the Nursing Act, against the decision of the Professional Conduct Committee. Some of these appeals were heard and finalized.

2. Appeals in terms of Section 57 of the Nursing Act

The South African Nursing Council for the first time since the inception of the new Act, received appeals in terms of Section 57 of the Nursing Act, which are appeals to the Appeals Committee appointment by the Minister of Health in terms of Section 57 of the Nursing Act.

The first three (03) appeals were successfully defended by the South African Nursing Council, two (02) of the Appeals were dismissed and the other one was settled. In the fourth appeal it was found that the appeal was upheld, however the South African Nursing Council has brought an application to review against such a decision and the review is ongoing. The remainder of the appeals are ongoing.

STATISTICAL REPORT

Table 1: Type of Case per Province

TYPE OF CASE	GP	KZN	TOTAL
Maternity related	2		2
Poor Nursing care	1		1
Medication related		1	1
Fraud/ Forgery/ Theft			-
Assault of patients/ colleagues	1	1	2
Sexual assault			-
Contravention of section 31(3)			-
Acting beyond scope of practice	1		1
TOTAL	5	2	7

Table 2: Type of Case per Nurse Category

TYPE OF CASE	RN & M	RN	EN	ENA	TOTAL
Maternity related	3				3
Poor Nursing care		1			1
Medication related	1				1
Sexual assault					-
Fraud/ forgery/ theft					-
Assault of patients/ colleagues	1	1			2
Contravention of section 31(3)					-
Acting beyond scope of practice				2	2
TOTAL	5	2	-	2	9

Table 3: Type of sanction per Nurse Category

TYPE OF CASE	RN & M	RN	EN	ENA	TOTAL
Effective suspension	1				1
Suspension further suspended	4			2	6
Cautioned and reprimanded					-
Permanently removed					-
Not found guilty		1			1
Fined	1				1
TOTAL	6	1	-	2	9



Information and Communication Technology (ICT)

Senior Manager: ICT – Mr Lindani Ngema

The Information and Communication Technology (ICT)/ Information Management department comprises of the Information Technology, Project Management Office (PMO) and Records Management sections.

ICT and Project Management Office

The ICT and the Project Management office are responsible for transforming the technology environment within the SANC organisation to improve the image of the Council, customers service and operational effectiveness.

Infrastructure refresh

Phase one which comprised of the commissioning of the new server and data storage infrastructure was implemented successfully and the migration of data from the legacy infrastructure, other than the Nurse Register, to the new infrastructure was completed. Microsoft-based infrastructure components such as Windows server, Exchange server and Active directly were upgraded to the latest versions from the unsupported legacy versions.

Procurement of the Local-area Network (LAN) infrastructure (switches) commenced.

Disaster recovery capabilities

The procurement process for the disaster recovery as a service for the Nurse Register System commenced.

Wide Area Network links

Contracting with the service provider was completed and the planning for the deployment commenced.

Website hosting

A new service provider to provide a more secure hosting platform for the SANC website was contracted.

Document Management System

A new document management system was implemented, training and data migration from the legacy system was completed and final testing commenced.

ICT skills

Training for the current staff commenced and a third party service provide was appointed to provide infrastructure management services as a means to address the ICT skills and capability.

Risk Management

The process of regular review of the ICT operational risks continued. The need to perform an information security assessment was identified and the process for appointing the suitably qualified service provider commenced.

Membership Management System

The procurement process of the new Membership Management System/Nurse Register was restarted. The Membership Management System is aimed at providing new capabilities for the SANC in order to improve both customer service and operational efficiencies, which includes the introduction of the CPD system. The MMS procurement plan as a tool to monitor progress was developed.

Datacentre environmental control

The air-conditioning systems for the server room and the uninterruptable power supply (UPS) room were procured and implemented in a high availability mode to mitigate the risk of the ICT infrastructure being damaged by heat. Quarterly maintenance commenced for the new air-conditioning systems with the contracted service provider. Quarterly maintenance also commenced for the backup power generator and the UPS subsequent to contracting with the service provider.

The non-compliant and unsafe fire suppression system was decommissioned.

Charter development

The ICT Governance charter was reviewed and approved by Council.

Records Management:

Records Management is responsible for the registry function and the general handling of the SANC records.

The SANC's commitment to improving the image and the compliance universe of the Council can also be seen by the appointment of a new Records Manager during the last financial year.

A targeted, phased Records Management Improvement Strategy was drafted with the appropriate implementation plan.





Marketing and Communication

Senior Manager: Marketing and Communication – Ms Adri van Eeden

New image for the SANC

The South African Nursing Council has launched its new logo, colours and slogan. The SANC Coat of Arms has been used as its logo all these years, but as a heraldic emblem it is not a logo that can be utilised with a slogan to support its brand. The new logo colours are fresh, the design is clean and the slogan supports the mandate of the SANC: It regulates the nursing profession by establishing and maintaining nursing education and training as well as practice standards; it also advocates on behalf of the public in matters concerning nursing.

The new SANC logo and slogan



As a result of the logo change the SANC has embarked on a staggered process to redo all the corporate branding and promotional material as well as a communication campaign to all stakeholders to inform them about the logo change.

With the appointment of a graphic designer it has become possible to do a number of videos during the past year which has been very well received by our stakeholders. The SANC staff intranet, *SANC Pulse*, has also been designed and launched. The intranet is used as the main engine from which we drive our staff change management programme, but also contains key information for staff e.g. the approved SANC policies.

Building a better SANC

The SANC launched its Staff Change Management Programme under the slogan '*Building a better SANC*'.

The programme follows a building theme, with the main focus on ensuring that each departments' strategies and action plans are aligned to Council's overall five-year strategy. The SANC's 2018 – 2023 Strategy commits to service excellence and professionalism. Through the SANC Change Management Programme the SANC is striving to improve service delivery on all levels through its objectives and action plans and commit to building a better SANC.

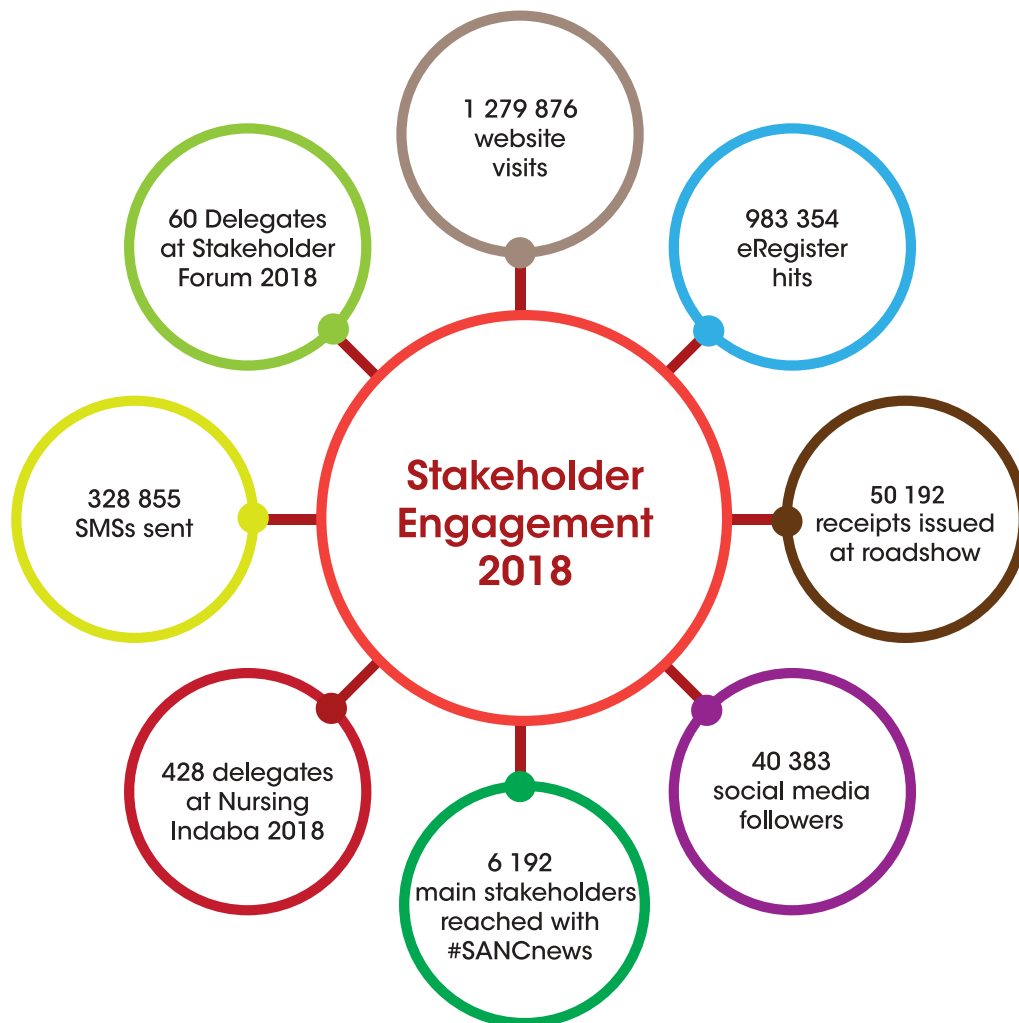
The programme will assist in creating a new mind-set with staff by:

- Benchmarking portfolios' Key Performance Areas (KPA) against the overall SANC strategy;
- Developing milestones towards better service delivery; and
- Adapting action plans and build on it to ensure milestones are reached.

Events

Several events were hosted during the year e.g. International Nurses Day on 12 May, World Aids Day on 1 December, SANC 74th anniversary on 8 November and the SANC Nursing Indaba. The Indaba was hosted from 18-19 June 2018 with the focus on the changes, trends, challenges and future prospects within the profession. Stakeholders from across the country attended and participated with a call for a similar event to be hosted every two years. The networking and feedback from delegates provided valuable information for the SANC and stakeholders alike to consider and implement in future plans and strategies.

Stakeholder Engagement



The electronic monthly newsletter, #SANCnews is going from strength to strength; the SANC has embarked on another Annual Practising Certificate (APC) communication campaign to alert nurses to pay the APCs on time and have also been very active on social media, Facebook especially, where the SANC receives valuable feedback from the nursing environment.

New Council induction

The new Council has been in office since August 2018 and the Communication and Marketing department was responsible for organising the induction process which included a video on the history of the SANC.

Corporate Social Responsibility (CSR)

As part of its Corporate Social Responsibility (CSR) strategy the SA Nursing Council made a contribution in the form of blankets to Sunnyside Orphanage. The blankets were donated and handed over by the SANC staff.

Media relations

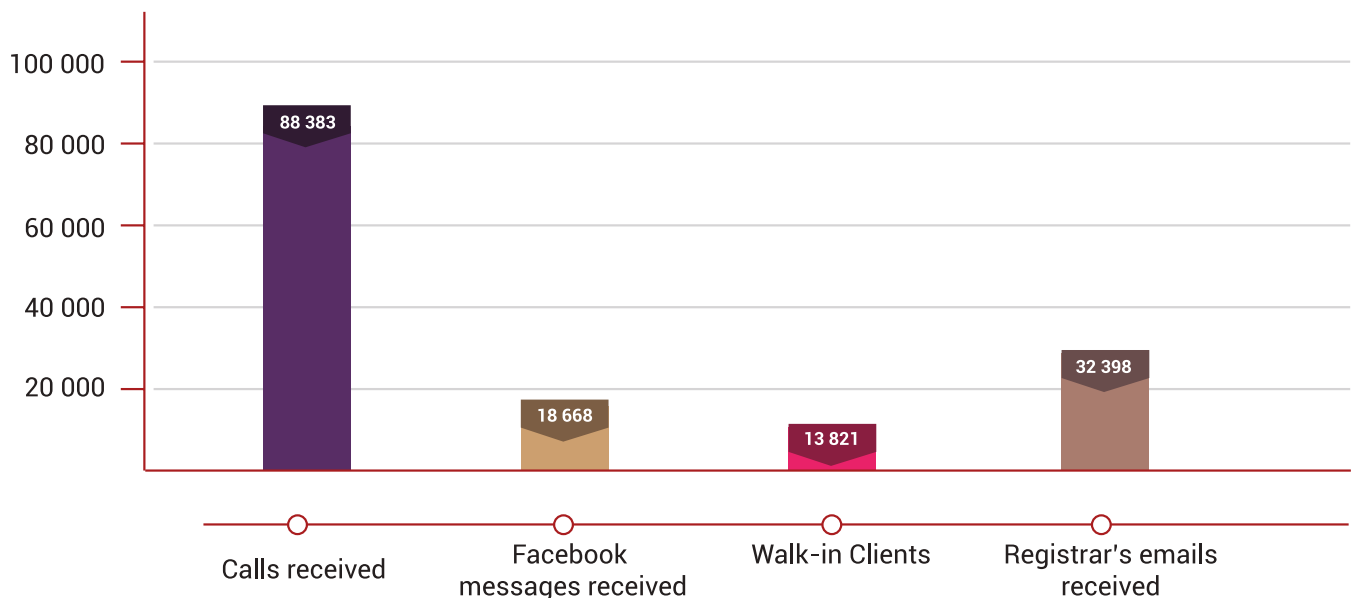
The SANC Registrar and CEO is the official spokesperson of the Council. The Marketing and Communication department does daily media scanning in order to keep its Council members and management up to date on issues affecting nursing and healthcare.

Client Service

The Client Service department comprises the Call Centre, Reception and Help Desk.

Both Reception and Help Desk are responsible for handling queries from walk-in clients as well as responding to Facebook queries and emails sent to the Registrar's mailbox. The new Call Centre and PABX system has not been procured as it forms part of the MMS project which is still in a process of finalisation.

Client Services Statistics: April 2018 - March 2019



The **Top 5 queries** handled by the Client Service department for the year under review are:

- Annual Practicing Certificates
- Restoration
- Requests for Confirmation Letter
- Registrations/Additional qualifications
- Change of Personal details.

Facilities Management

The SANC's commitment to improving the image of the Council can also be seen by the appointment of a new Facilities Manager during the last financial year. A targeted, phased Facilities Management Plan has been put in place with appropriate deadlines. Following this plan, a priority list has been drafted to ensure the Council addresses issues that are urgent. Daily and weekly checklists have been assigned to each Facilities Management staff member to ensure contingency regarding maintenance issues.



Human Resources

Acting Manager: HR – Mr Mbongiseni Ntuli

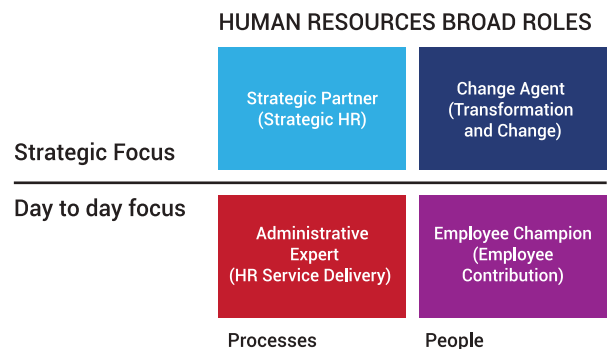
1. Human Resources Report

- 1.1. The Human Resources (HR) Department is the custodian of the overall human capital function at the SANC with its main responsibilities being to attract, retain, engage and develop talent with a quest to ensure that the SANC is the employer of choice.
- 1.2. The HR Department is mandated with a responsibility to ensure that the institution is well capacitated with human capital resources required to deliver strategic objectives of the institution.

2. Human Resources Service Delivery Model

- 2.1. The HR function at the SANC undertakes the following four (4) broad roles:

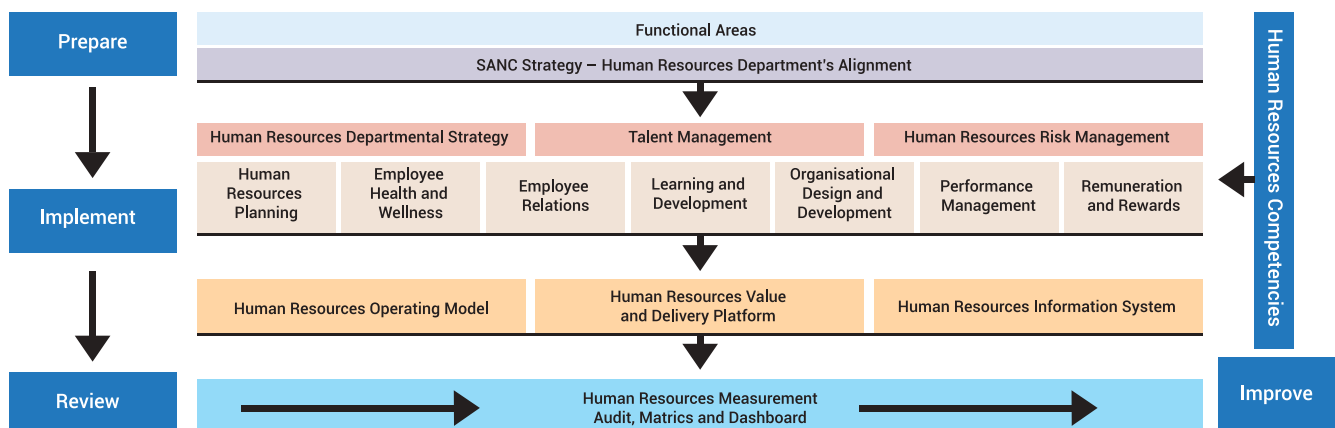
Figure 1: HR Service Delivery Model



3. Human Resources Functional Areas

- 3.1. Efforts are being undertaken to align the SANC HR functional areas to best industry practices, a project in this respect has been undertaken.
- 3.2. The project includes the review of the organisational structure, service delivery model and HR strategy. This is done in an effort to align to best practices whilst striving to achieve positive business outcomes.
- 3.3. The proposed functional areas are depicted on figure 2.

Figure 2.



4. Short, Medium and Long Term Priorities

- 4.1. The short, medium and long term priorities of the HR Department for the reporting are outlined in the section below.
 - 4.1.1. **Review of the SANC Organisational Structure**
 - 4.1.1.1. Following from the approval of the SANC five (5) year strategy during the 2017/18 financial year (FY), efforts were undertaken to review the current organisational structure to ensure alignment to the overall organisational strategy.
 - 4.1.1.2. During the 2018/19 FY, the SANC Organisational Structure was developed and approved in principle by the Council. Furthermore, the organisational design process commenced.
 - 4.1.1.3. In the 2019/20 FY efforts will be undertaken to finalise the organisational design process including completion of the job profiles, consultation with employees and Labour on the new organisational structure, Salary benchmarking, and Implementation of the new organisational structure in phases (including placements).
 - 4.2. **Filling of critical Senior and Executive Management positions**
 - 4.2.1. Following the SANC recruitment and selection process, key Senior and Executive Management positions were filled, such positions included the Registrar and Chief Executive Officer.
 - 4.2.2. The recruitment and selection process for the Interim Chief Financial Officer, the Senior Manager: Professional Practice, Senior Manager: Legal Affairs and Senior Manager: Human Resources were at an advanced stage by the end of March 2019.
 - 4.2.3. The recruitment and selection process for the Deputy Registrar position did not yield desired results.
 - 4.3. **Review of HR governance framework**
 - 4.3.1. The 7 HR policies approved during the previous FY were implemented and monitored.
 - 4.4. **Implementation of PMDS**
 - 4.4.1. During the 2018/19 FY efforts were undertaken to review performance management policy and processes to prepare for full implementation of the PMDS. The newly reviewed PMDS will ensure the following:
 - 4.4.1.1. Provide a framework for employees to participate in a structured and systematic PMDS programme that will maximize employee work outputs and provide a mechanism to ensure continuous development of employees for purposes of achieving the strategic objectives of the institution;
 - 4.4.1.2. Translation and cascading of broad organisational performance objectives to teams

and individual targets;

- 4.4.1.3. Create a linkage between the PMDS to other HR processes; and
- 4.4.1.4. Allow recognition of effective performance and effectively (and consistently) address poor performance.

5. HR STRATEGY

- 5.1. The HR strategy will provide a high level view of the short, medium and long term strategic priorities of the institution in respect of human capital.
- 5.2. 5.2. Efforts will be undertaken to develop and implement the HR Strategy with a focus on succession management, talent management, work force planning, leadership and management development as key focus areas driving the SANC five-year strategy.
- 5.3. Furthermore, the strategy will highlight plans to be embarked on for the purposes of achieving the critical items outlined in the section below.
 - 5.3.1. **Organisational Design**
 - 5.3.1.1. Implement the approved organisational structure in phases including remuneration benching, remuneration strategy and policy, pay-scale design and change management.
 - 5.3.2. **Filling of Critical Positions in the new organisational structure**
 - 5.3.2.1. Development and implementation of a comprehensive work force plan (inclusive of a recruitment plan) based on the new organisational structure emphasising and prioritising filling of critical positions, this will be implemented in different phases.
 - 5.3.3. **Employee Health and Wellness (EHW)**
 - 5.3.3.1. Implement employee assistant programme to manage employee wellness issues (physical, mental, spiritual, financial and social wellbeing) that can have a negative impact on the employee's ability to deliver the SANC objectives.
 - 5.3.4. **Safety, Health, Environment, Risk and Quality (SHERQ)**
 - 5.3.4.1. Promote a safe and healthy working environment inclusive of Occupational Health and Safety Risk Assessment in line with the directive of the Department of Employment and Labour.
 - 5.3.5. **Implementation of PMDS**
 - 5.3.5.1. Implementation of PMDS to improve organisational and individual performance to

- 5.3.5.2. achieve the objective of the SANC.
Develop a sustainable high performance culture amongst employees of the SANC that is based on SANC values.

5.3.6. HR Governance and Policies

- 5.3.6.1. Review and implement emerging strategic Human Resources risks and compliance issues that impact of the SANC's capacity and capability to achieve its objectives.
- 5.3.6.2. Review and develop Human Resource policies with a specific emphasis and focus on strategic and compliance policies.
- 5.3.6.3. Ensure effective functioning of internal governance policies established in terms of legislation and SANC policies.

5.3.7. Employee Relations and Engagement

- 5.3.7.1. Ensure good employer and employee relations and continued engagement.

5.3.8. Learning and Development

- 5.3.8.1. Implementation of the learning and development policy to create an occupationally competent and engaged workforce that positively affect organisational effectiveness and further increases internal capabilities.
- 5.3.8.2. Prioritise the implementation of the workplace skills plans (WSP), on boarding programme, leadership and management programmes and the SANC internal bursary.

5.3.9. Competency based recruitment and selection

- 5.3.9.1. Review and develop recruitment and selection methodologies, inclusive of competency and technical/practical assessments to ensure that SANC recruits the right talent fit for organisational purposes and interests.

6. Human Resources Oversight Statistics

Table 1. Staff complement

SALARY BAND	TOTAL STAFF COMPLEMENT ON APRIL 2018	APPOINTMENTS	TERMINATIONS	TOTAL STAFF COMPLEMENT ON 31 MARCH 2019
Top Management	2	0	1	1
Senior Management	6	1	3	4
Middle Management	14	3	2	15
Professionally qualified	53	5	6	52
Skilled	75	11	13	73
Unskilled	9	3	1	11
TOTALS	159	23	26	156

Table 2. Reason for employee attrition

REASON	DISMISSALS	DECEASED	ENDED EMPLOYMENT CONTRACTS	RESIGNATIONS
Top Management	0	0	0	1
Senior Management	0	0	1	2
Middle Management	0	0	1	1
Professionally qualified	0	0	2	4
Skilled	0	0	9	4
Unskilled	0	0	0	1
TOTALS	0	0	13	13

7. key functions of HR Department

1. Strategic Human Resources and workforce planning
2. Talent Management and reward and recognition
3. Performance Management and Organisational Development
4. Employee Relations, Wellness and Safety, Health, Environment, Risk and Quality (SHERQ)
5. Learning and Development and Performance Management



Finance

Chief Financial Officer – Mr Thamsanqa Ndadana

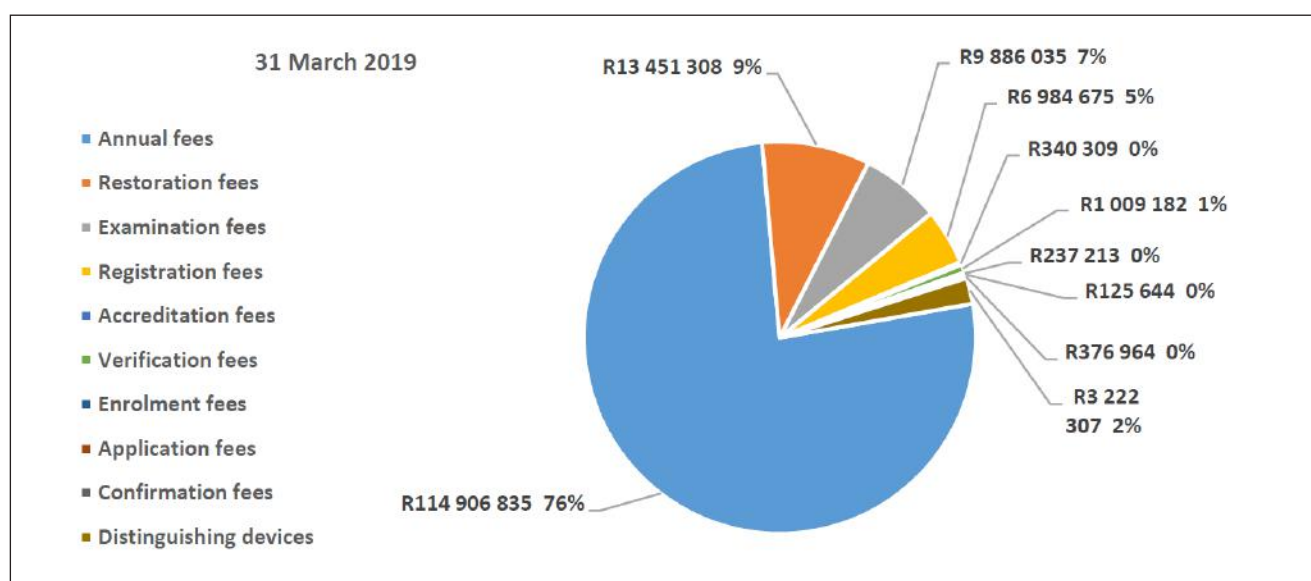
Overview

The Council is funded mainly by revenue generated from the rendering annual registration fees paid by nurse practitioners as well as the Nursing Education Institutions. This is complemented by the sale of distinguishing devices to the nurse practitioners. Council executed its role to manage its finances effectively and efficiently during the financial year. The organisation reported a surplus of R59.5 million (2018: R65.7 million) during the year.

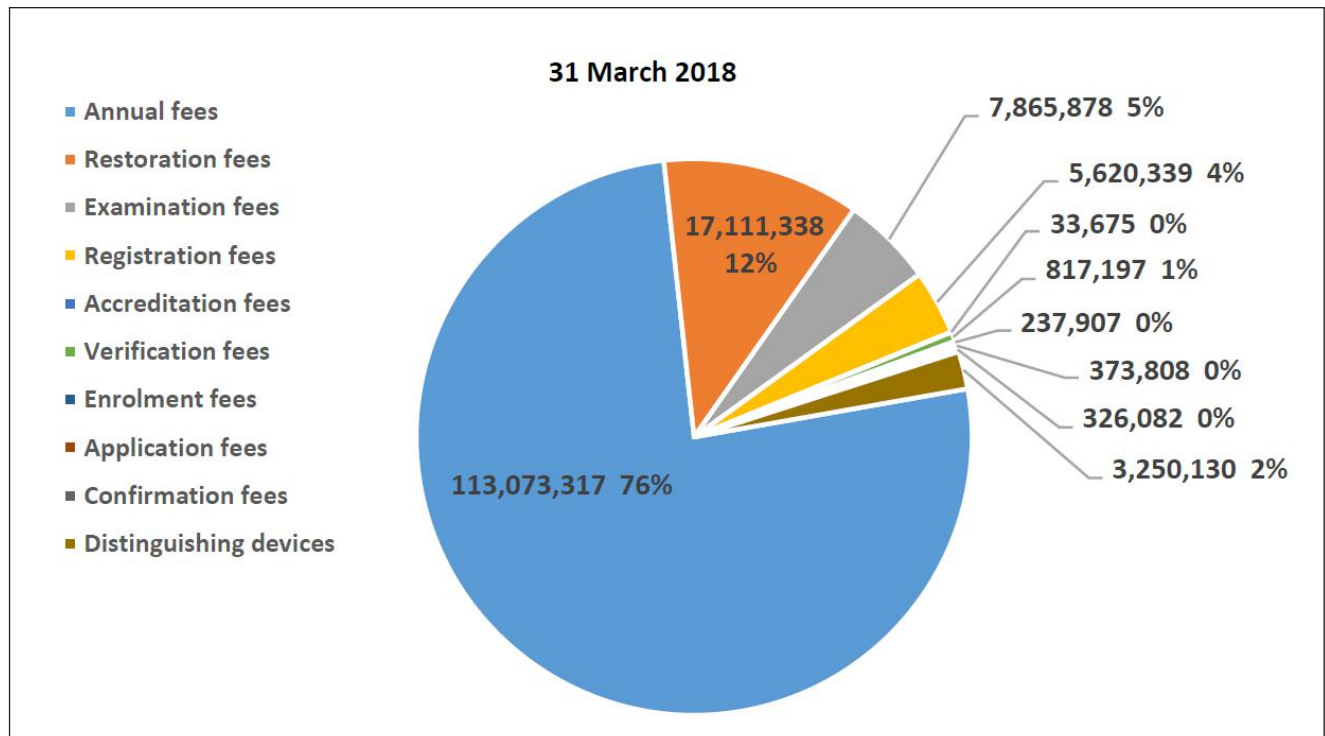
Revenue

Total revenue increased to R150.5 million (2018: R148.7 million), this was an increase of 1.2% year-on-year. The annual fees from nurse practitioners of R114.9 million (2018: R113.1 million) remain the core funding for the Council, contributing 76.3% (2018: 76.0%) of total revenue. The other major revenue categories are restoration fees, examination fees and registration fees. These fees contributed R30.3 million (2018: R30.6 million). The contribution from these fees was subdued by a major decrease in restoration fees which was negated by a sizable increase in examination and registration fees for 2019. The downward pressure on restoration fees is expected to continue as the timely payment of annual fees appears to have already taken an upward trajectory. The Council has put its efforts towards encouraging the nurse practitioners to settle their annual fees on or before the closing date. This is one of the many initiatives in which the Council is assisting the nurse practitioners in these tough economic conditions. The other remaining revenue categories include accreditation fees, verification fees, enrolment fees, application fees and confirmation fees. The contribution by these revenue categories of R2.1 million (2018: R1.8 million), albeit small, is also quite important in the funding of the operations of the Council. The Council will continue to put measures in place to improve revenue generation and its ultimate collection. The revenue generated from the sale of distinguishing devices remained flat during this period at R3.2 million (2018: R3.3 million).

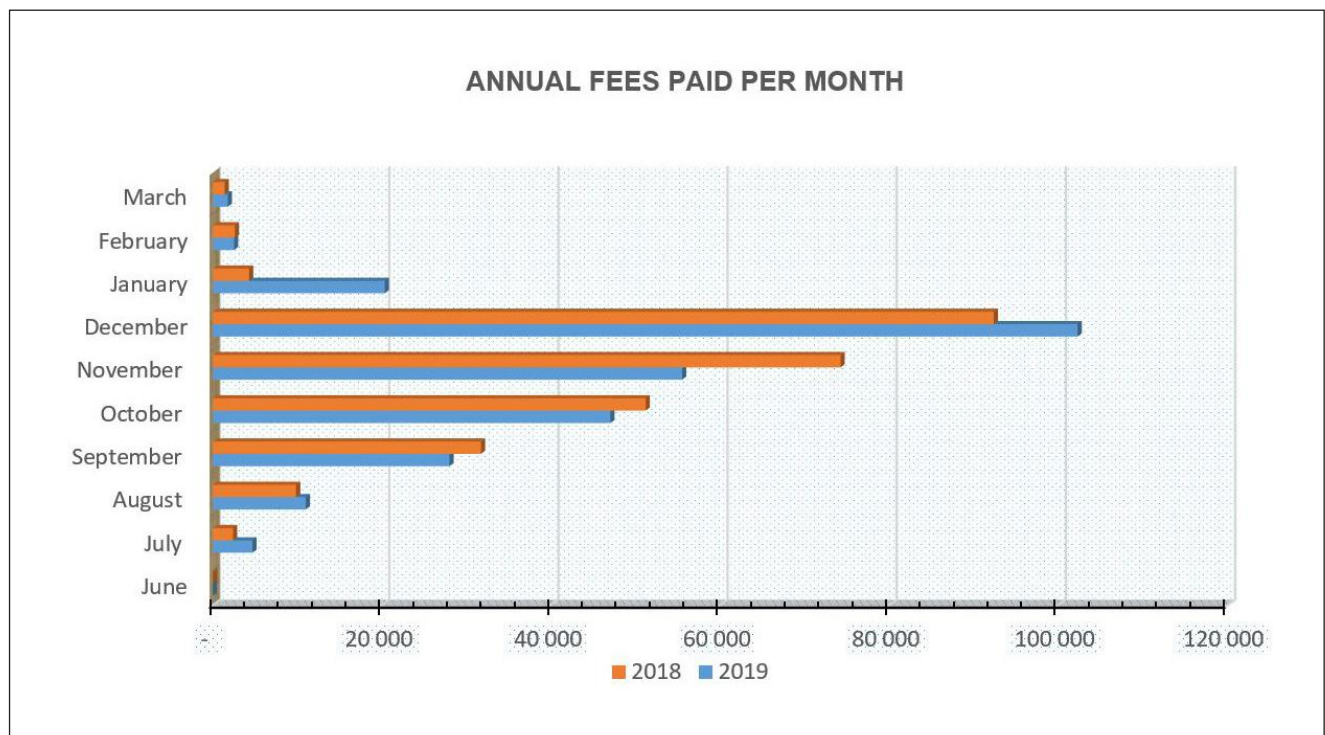
Revenue Pie Chart For 31 March 2019



Revenue Pie Chart for 31 March 2018



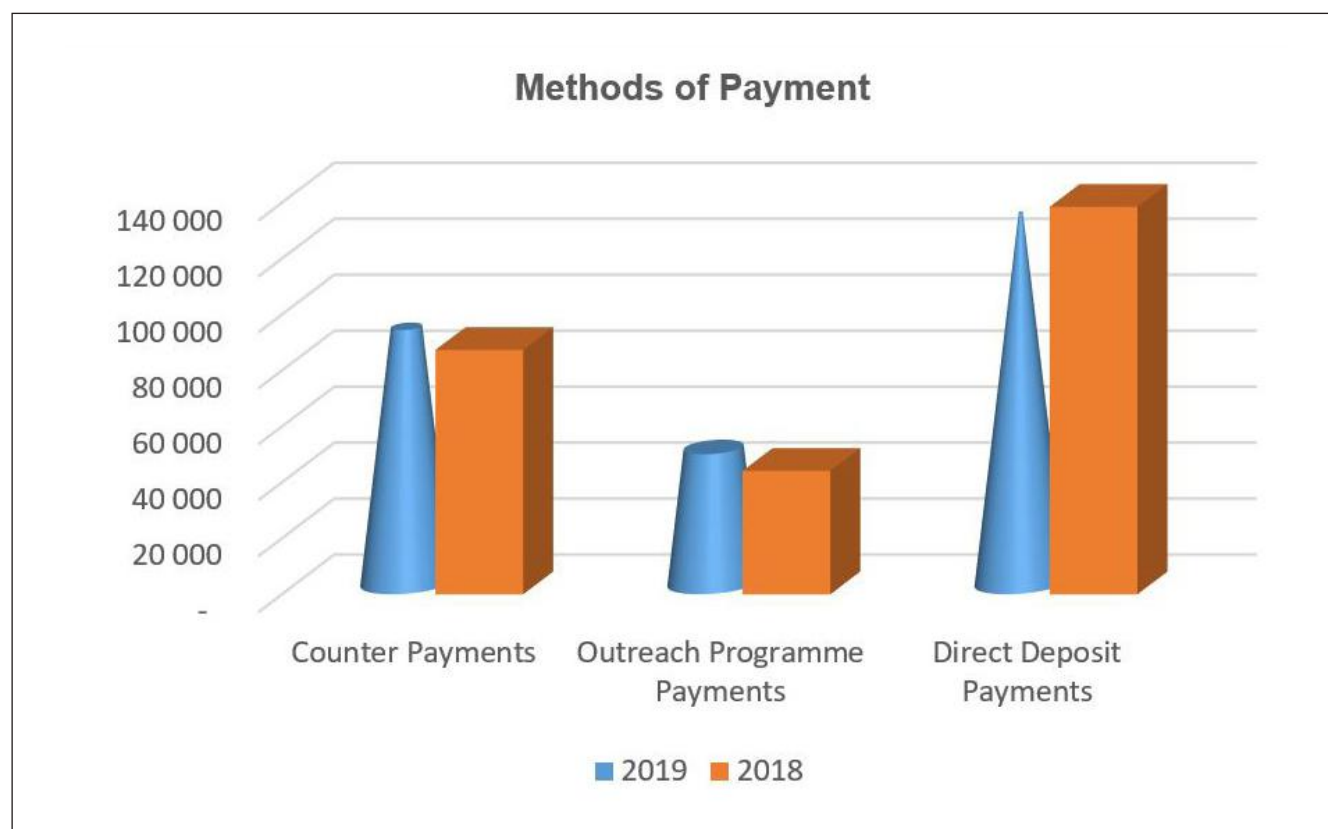
Annual Fees



The nurse practitioners usually settle the annual fees towards the end of the year, this figure usually peaks around the months of November and December as depicted in the graph above. This practice puts huge pressure on all of those that are involved in the collection of annual fees. The Council also visited major cities and towns in order to assist the Nurses with the payment of their annual fees. The nurse practitioners still prefer travelling to the Council's offices despite there being an electronic funds transfer (EFT) payment facility available that can be utilised where the nurse practitioners are located.

A total of 273 001 (2018:269 977) payments of annuals fees were made in 2019. Direct deposit payment method remains the most preferred method of payment for the nurse practitioners. There was, however, a slight decrease in the number of practitioners who utilised this method of payment during 2019. On the other hand, counter payment method and outreach programme payment method showed an upward trend. The table below summarises the methods of payments used by the nurse practitioners during 2019 and 2018 financial years.

A total of 91 737 annual fees were paid over the counter during the financial year, this was an increase of 4 389 (5%) from 2018. Furthermore, a total of 48 612 annual fees were paid during the Outreach Programme. This is an increase of 4 488 (10%) from the previous reporting period. This is a clear indication that the nurse practitioners still prefer to pay and collect their Annual Practising Certificates (APCs) immediately after effecting the payment. This challenge is exacerbated by the challenges around the non-reliability of postal services as well as incorrect and outdated personal information of the nurse practitioners in the register. This information can only be updated once the nurse practitioners have informed the Council accordingly. In terms of the Nursing Act, the nurse practitioners are required to inform the Council when there are any changes to their personal details, however, the adherence to this requirement is quite low.



As at 31 March 2019, a total of 6 082 (2018: 8 301) nurse practitioners paid their annual fees after the prescribed collection period. This is an improvement of 27% from the prior financial year but this figure still remains too high and worrying. These nurse practitioners would have to pay a punitive restoration fee if they would still like to continue practising as nurse practitioners.

Expenditure

Expenditure increased by 12% year-on-year. This increase was mainly driven by the increase in employee costs, courier costs, meeting expenses and seminars and workshops. The employee costs still remain the highest cost element within the South African Nursing Council and management has put measures in place to ensure that these costs remain under control. The employee costs increased year-on-year mainly due to the annual cost of living adjustment and filling of some vacant positions. The Council still has a very high vacancy rate on critical positions and the Council has approved a new organisational structure to address this challenge. On the other hand, the increase in operating costs was mainly driven by the increase in courier costs, hosting of the Nursing Indaba, purchase of data bundles for mass communication with nurse practitioners, posting of registered mail to nurse practitioners that had been removed from the Register, repairs to the server room and general maintenance, high bank charges as well as the activities related to the appointment of the 16th Council towards the end of 2018. A new courier company was appointed on a temporary basis to deliver examination papers; this company introduced additional security measures to reduce the leaking of examination papers. These additional security measures contributed to the increase in courier costs.

The development of the 5-year strategy is one of the deliverables that the 16th Council achieved soon after its appointment. The development of the Council strategy also led to the increase in travel, accommodation and other related costs. The vacuum between the end of term of the 15th Council and the commencement of the term of the 16th Council also implied that certain Council activities could not take place whilst awaiting the finalisation of the appointment of the 16th Council by the Minister.

Finance Income

The finance income increased by 19% in 2019 as a result of investing available funds on a short-term basis in interest-bearing investments.

Working Capital

The Council has managed to maintain a healthy cash balance during the financial year under review. The Council is also able to settle its financial obligations as they fall due. The Council has been struggling to pay creditors within 30 days from the date of the receipt of an invoice. The Council has put measures in place to overcome the challenges posed by the current paper-based environment and outdated and unsupported ICT systems. The 16th Council is in the process of modernising the Council through the upgrade of the ICT infrastructure in the organisation, amongst other initiatives. The cash balances increased by R64.8 million during the year under review.

Capital Investments

The South African Nursing Council invested in new printers, copiers and a motor vehicle and paving of the vacant stand to the value of R3,2 million. During the financial year, the Council also approved the purchase of the Membership Management System (MMS). The Membership Management System is expected to greatly improve the service delivery to the nurse practitioners and stakeholders of the South African Nursing Council. The initial capital outlay is expected to exceed R30 million.



Annual Financial Statements

for the year ended 31 March 2019



South African Nursing Council
Regulating nursing, advocating for the public

South African Nursing Council General Information

for the year ended 31 March 2019

Country of incorporation and domicile	Republic of South Africa
Nature of business and principal activities	Regulation body that sets, maintains and regulates standards of nursing education and nursing practice in the Republic of South Africa.
Councillors	Refer to Councillors' report for this information
Registered office	602 Pretorius Street Arcadia Pretoria 0083
Postal address	P. O. Box X132 Pretoria 0001
Auditors	Nexia SAB&T Incorporated
Level of assurance	These annual financial statements have been audited in compliance with the applicable requirements of the Nursing Act, 2005
Preparer/Compiler	The annual financial statements were internally compiled by Refiloe Khwela, assisted by Thulani Shabane.
Supervised by	The annual financial statements were prepared under the direction and supervision of the Chief Financial Officer, Mr Thamsanqa Ndadana



Table of Contents

The reports and statements set out below comprise the annual financial statements presented to the Council:

	Pages
Councillors' Statement of Responsibility	37
Councillors' Report	38 - 39
Audit and Risk Committee Report	40 - 42
Independent Auditor's Report	43 - 45
Statement of Financial Position	46
Statement of Profit or Loss and Other Comprehensive Income	47
Statement of Changes in Equity	48
Statement of Cash Flows	49
Accounting Policies	50 - 61
Notes to the Annual Financial Statements	62 - 76
 The following supplementary information does not form part of the annual financial statements and is unaudited:	
Detailed Income Statement	77 - 79

The Councillors are responsible for the preparation and fair presentation of the financial statements comprising the statement of financial position as at 31 March 2019, the statement of comprehensive income, the statement of changes in equity and statement of cash flows for the year then ended and the notes to the financial statements which include a summary of significant accounting policies and other explanatory notes, and the report of the South African Nursing Council, in accordance with International Financial Reporting Standards.

The Councillors are also responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for maintaining adequate accounting records and an effective system of risk management as well as the preparation of supplementary schedules included in these financial statements.

The Councillors have reviewed the Council's cash flow forecast for the year to 31 March 2020 and, in the light of this review and the current financial position, they are satisfied that the Council has or has access to adequate resources to continue in operational existence for the foreseeable future.

The external auditors are responsible for independently auditing and reporting on the Council's annual financial statements in the course of executing their statutory duties.

The annual financial statements set out on pages 46 to 79, which have been prepared on the going concern basis, were approved by the Council on 22 October 2020 and were signed on its behalf by:



Dr MC Molepo (Chairperson)



Dr SM Zuma (Deputy-Chairperson)

The Councillors submit their report for the year ended 31 March 2019:

1. Nature of business

The South African Nursing Council (Council) is engaged in setting, maintaining and regulating standards of nursing education and nursing practice in the Republic of South Africa. The Council was established by Section 2 of the Nursing Act, 1978 (Act No. 50 of 1978) and continues to exist as a juristic person, notwithstanding the repeal of that Act by the current Nursing Act (Act No. 33 of 2005).

There have been no material changes to the nature of the Council's business from the prior year.

2. Review of financial results and activities

The annual financial statements have been prepared in accordance with International Financial Reporting Standards and the requirements of the Nursing Act, 2005. The accounting policies have been applied consistently compared to the prior year, except for the adoption of new standards, IFRS 9 and IFRS 15.

Full details of the financial position, results of operations and cash flows of the company are set out in these annual financial statements.

3. Councillors

The 15th Council reached the end of its tenure in June 2018 after its full term of office of five years. The Honourable Minister of Health, appointed the 16th Council in August 2018. The Councillors in office at the date of this report are as follows:

16th Council commenced on 23 August 2018	15th Council ended on 24 June 2018
Dr MC Molepo (Chairperson)	Dr MC Molepo
Dr SM Zuma (Deputy Chairperson)	Prof BR Bhengu (Chairperson)
Dr A Makhene	Prof M Davhana-Maselesele (Deputy Chairperson)
Dr SZ Mthembu	Ms BC Ndlovu (Former Deputy Chairperson)
Dr HC De Swardt	Mr MN Chauke
Dr LL Nkondo-Mtembu	Mr JC Cloete
Dr MR Digamela	Ms MJ Dzebu
Prof DI Gihwala	Prof DI Gihwala
Mr JT Ntshabele	Ms G Harper
Ms TM Magoro	Prof SP Human
Dr Nelouise-Marie Geyer	Ms N Isaacs-Raiss
Dr PM Orton	Ms G Jeftha
Prof SE Duma	Dr EL Coustas
Ms TA Kaseke	Ms TR Mdlalose
Mr W Manthe ¹	Ms TL Mkhonza
Mr MS Choma	Ms SI Mokale
Mr LL Rabotapi	Ms NC Mokoape
Ms DQ Ngidi	Ms DQ Ngidi
Mr MJ Matsomela	Ms FO Nyalunga
Ms SF Molokoane-Machika	Prof AJ Pienaar
Ms ZM Ramaila	Ms P Santho
Ms F Newton	Ms A Thupane
Ms NR Gumede	Ms NR Gumede
Ms D Loti ²	Ms P Magagula
Dr H Ally	Ms D Seerane
	Dr H Ally

¹ Resigned on 8 October 2018

² Deceased on 4 September 2018

4. Non-compliance with legal and regulatory requirements

The external auditors reported on non-compliance with the following provisions of the Nursing Act 2005, (Act No. 33 of 2005):

- Section 29(2)(b): The Registrar did not maintain and manage financial records and internal controls effectively and efficiently;
- Section 29(2) (c): The Registrar did not take effective and appropriate steps to collect all moneys due to the Council
- Section 29(2)(f): The Registrar did not pay all moneys owing by the Council within 30 days of the due date or within a period agreed with a supplier; and
- Section 29(2)(j): The audited financial statements were not submitted to the Council within four months.

Processes are being put in place to fully implement the recommendations and comply with all provisions of the Nursing Act. Management is working on enhancing financial records and internal controls systems through managing efficiencies in the Finance Division by appointment of additional qualified staff. In addition, the SANC is making strides with the process of improving its current Information Technology systems by implementing a modern technology integrated financial system.

5. Events after the reporting period

Since 31 December 2019, the spread of COVID-19 has severely impacted many local economies around the globe. In many countries, businesses are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. However, the SANC members are at the forefront of the battle against COVID 19, therefore the operations of the Council have not been significantly disrupted. At such a time, the Council continues to provide support to its members in any way possible. Immediate declines in revenue streams and or other financial statement areas have not been identified for immediate periods after the financial year ended 31 March 2019.

Furthermore, the Council has determined that these events are non-adjusting subsequent events. Accordingly, the financial position and results of operations of the Council for the year ended 31 March 2019 have not been adjusted to reflect their impact. The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government measures remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the Council for future periods.

The Council members are not aware of any other significant events that occurred after the reporting date that would require adjustments to or disclosure in the financial statements. Furthermore, management is not aware of any circumstances which exist that would impede the Council's ability to continue as a going concern.

6. Going concern

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

7. External auditors

Nexia SAB&T are the appointed auditors. They have been appointed for a five year term beginning in the 2019 financial year.



We are pleased to present our report for the financial year ended 31 March 2019.

The Audit and Risk Committee is an independent committee appointed by Council with delegated duties reflected in the Audit and Risk Committee Terms of Reference.

COMPOSITION AND PROCEEDINGS

The Audit and Risk Committee consists of four independent non-Council members and two Council members appointed in terms of the Nursing Act, 2005, Act No.33 of 2005. The Audit and Risk Committee meetings are attended by the Chief Executive Officer and Registrar, the Chief Financial Officer, the Risk Officer and management representatives of the various departments of the SANC.

The internal auditors and external auditors attend Audit and Risk Committee meetings by invitation, and may independently meet with the Audit and Risk Committee as and when required.

The Audit and Risk Committee consists of the members listed hereunder and should meet at least four times per annum as per its approved terms of reference.

The following table outlines summary of meeting attendance by the members during the year ending 31 March 2019:

NAME OF MEMBER	MEMBERSHIP	NUMBER OF MEETINGS ATTENDED	TERM OF OFFICE EXPIRY	NOTES
1. Mr A Adam	Independent member	1	31 March 2020	
2. Ms N Gevers	Independent member	1	31 March 2020	
3. Ms T Ndou	Independent member	0	31 December 2018	Note 1
4. Dr E Coustas	Council member	0	24 June 2018	Note 2
5. Mr MN Chauke	Council member	0	24 June 2018	Note 2
6. Ms TA Kaseke	Council member	1	31 August 2023	Note 3
7. Mr LL Rabotapi	Council member	0	31 August 2023	Note 3
8. Ms ME Sikhosana	Independent member	0	31 March 2022	Note 4
9. Mr KJ Sello	Independent member	0	31 March 2022	Note 4

There was only one meeting held for the Audit and Risk Committee during the financial year under review on the 19th November 2018. The transition from the 15th Council to the 16th Council impacted on the ability of the Audit and Risk Committee to discharge its responsibilities in line with the terms of reference.

- **Note 1** – Ms T Ndou was an independent member and chairperson of the Audit and Risk Committee and her term ended on 31 December 2018
- **Note 2** – Dr E Coustas and Mr MN Chauke were members of the 15th Council elected to serve on the Audit and Risk Committee and their term ended on 24 June 2018
- **Note 3** – Ms TA Kaseke and Mr LL Rabotapi are members of the 16th Council who came into office on the 23rd August 2018. Thereafter Council members were then elected to serve on the Audit and Risk Committee.
- **Note 4** – Ms ME Sikhosana and Mr KJ Sello are independent members of the Audit and Risk Committee appointed on 18th March 2019. Ms ME Sikhosana is the newly appointed chairperson of the Audit and Risk Committee following the end of term of the previous chairperson, Ms T Ndou on 31 December 2018.

TERMS OF REFERENCE

The Audit and Risk Committee supports the Council of the South African Nursing Council in fulfilling its oversight responsibility relating to internal controls, risks management, financial management and compliance with laws and regulations.

The Audit and Risk Committee has terms of reference that were approved by the Council. The terms of reference of the Audit and Risk Committee confers the following governance responsibilities on the committee:

- Council-wide risk management governance.
- Efficacy of the internal audit function.
- External audit governance responsibilities.
- Efficacy of the financial management and financial reporting systems, particularly relating to internal and/or external audit responsibilities.
- Oversight over the efficacy of the ethics and compliance management of the organisation.

EXTERNAL AUDIT

The Audit and Risk Committee is satisfied with the independence and objectivity of the external auditor, including the consideration of the auditor's previous appointments, the extent of other work undertaken, and compliance with criteria relating to independence or conflict of interest as prescribed by the Independent Regulatory Board for Auditors. The external auditor did not undertake any other work except external audit work during the current financial year.

The Audit and Risk Committee recommended to Council, Nexia SAB&T as the external audit firm responsible for performing the external audit function for the 2019 financial year. The Audit and Risk Committee has satisfied itself that the audit firm and the designated auditor are in good standing with the Independent Regulatory Board for Auditors.

INTERNAL AUDIT

The Audit and Risk Committee is responsible for ensuring that the internal audit function is independent and has the necessary resources, standing and authority within the organisation to enable it to fulfil its duties. The internal audit function has been outsourced to Grant Thornton now BDO PS Advisory (Pty) Ltd as the designated internal auditor of the SANC.

Internal audit operates according to a risk-based three-year rolling annual internal audit plan approved by the Audit and Risk Committee. A comprehensive list of possible risk-based audits is assessed and presented for approval to the Audit and Risk Committee quarterly. BDO PS Advisory (Pty) Ltd was appointed in March 2019, therefore, there was no internal audit function conducted during the current financial year.

The Audit and Risk Committee is also responsible for assessing the performance of the outsourced internal audit firm and the internal audit function of the SANC. The contract of service with BDO PS Advisory (Pty) Ltd as an outsourced internal audit function expires on 22 March 2022.

COUNCIL-WIDE RISK MANAGEMENT

The Audit and Risk Committee supports the Council with its governance responsibility for the end-to-end process of risk management and for assessing the effectiveness of its implementation. Management is accountable to the Audit and Risk Committee for designing, implementing and monitoring the Council-wide risk management process and for integrating it into the day-to-day activities of the SANC.

The Audit and Risk Committee discharges this responsibility by means of frameworks and policies approved and adopted by the Council.

The progress of implementation of the Council-wide risk management processes for the 2019 financial year is weak and was negatively impacted by not having an internal audit function during the current financial year. The Audit and Risk Committee has advised management to improve the risk management strategies in mitigating identified risks to positively impact on the risk profile of the SANC. Improvement strategies are to be implemented in the following areas:

- Council-wide risk management;
- Fraud risk management; and
- Compliance risk management.

THE EFFECTIVENESS OF INTERNAL CONTROLS

The Committee has reviewed the external auditors' reports on the audited annual financial statements. The system of internal controls is assessed as weak.

The Audit and Risk Committee notes that management has committed to implement appropriate actions to address the control weaknesses identified by both the internal and external auditors in their reports. These management action plans will be monitored on a regular basis and reported as such to Council.

EVALUATION OF AUDITED ANNUAL FINANCIAL STATEMENTS

The Audit and Risk Committee has:

- reviewed and discussed the audited annual financial statements to be included in the annual report, with the external auditors and the accounting officer;
- reviewed the external auditor's management letter and management's response thereto; and
- reviewed significant adjustments resulting from the audit.

The Audit and Risk Committee accepts the external auditors' conclusions on the annual financial statements as well as the audit opinion and that the audited annual financial statements be accepted and read together with the report of the external auditors.



Ms ME Sikhosana
Chairperson of the Audit and Risk Committee

04 August 2020

Date



To the Councillors of the South African Nursing Council:

Report on the Audit of the South African Nursing Council Financial Statements

Qualified Opinion

We have audited the financial statements of South African Nursing Council set out on pages 46 to 79, which comprise the statement of financial position as at 31 March 2019, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effect of the matter described in the Basis for Qualified Opinion section of our report, the financial statements present fairly, in all material respects, the financial position as at 31 March 2019, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards and the requirements of the Nursing Act, 2005 (Act No.33 of 2005)

Basis for Qualified Opinion

Deferred Income

Due to the South African Nursing Council's poorly maintained accounting records for the period ending 31 March 2018, we were unable to obtain sufficient appropriate audit evidence that management had correctly accounted for revenue and deferred income in the respective year. We were unable to confirm these balances by alternative means. In addition, examination fees were also incorrectly recorded as deferred income during the 31 March 2018 financial year. Consequently, we were unable to determine whether any adjustments were required to the opening balance of deferred income of R74 533 791 and the opening retained earnings of R338 244 436 as disclosed in note 12 and in the statement of changes in equity to the financial statements, respectively.

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

Other Information

The Councillors are responsible for the other information. The other information comprises the information included in the document titled "South African Nursing Council Annual Financial Statements for the year ended 31 March 2019", which includes the Councillors' Report as required by the Nursing Act, 2005 (Act No.33 of 2005). 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 Councillors for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards and the requirements of the Nursing Act, 2005 (Act No.33 of 2005) and for such internal control as the Councillors 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 Councillors 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 Councillors either intend to liquidate the entity 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 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 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 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 Councillors.
- Conclude on the appropriateness of the Councillors' 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 Councillors 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.

Report on Other Legal and Regulatory Requirements

In accordance with our responsibilities in terms of sections 44(2) and 44(3) of the Auditing Profession Act, we report that we have identified a reportable irregularity in terms of the Auditing Profession Act. We have reported such matters to the Independent Regulatory Board for Auditors. The matters pertaining to the reportable irregularity have been described below:

- The Registrar did not maintain and manage financial records and internal controls effectively and efficiently as required by section 29(2)(b) of the Nursing Act 2005, (Act No.33 of 2005);
- The Registrar did not take effective and appropriate steps to collect all moneys due to the Council as required by section 29(2)(c) of the Nursing Act 2005, (Act No.33 of 2005);
- The Registrar did not pay all moneys owing by the Council within 30 days of the due date or within a period agreed with a supplier as required by section 29(2)(c) of the Nursing Act 2005, (Act No.33 of 2005); and
- The audited financial statements were not submitted to the Council within four months as required by section 29(2)(j) of the Nursing Act 2005, (Act No.33 of 2005).

Management have taken adequate steps by implementing processes and controls to address the matters raised above, however, at the date of this report, these processes were not yet finalised.

Nexia SAB&T

Nexia SAB&T
Per Caroline Chigora
Director
Registered Auditor
30 October 2020
Centurion



		2019	2018
			Restated
	Note(s)	R	R
ASSETS			
Non-Current Assets			
Property, plant and equipment	2	59 475 497	59 475 523
Intangible assets	3	700 629	810 802
Other financial assets	4	1 254 362	1 390 129
		61 430 488	61 676 454
Current Assets			
Inventories	5	635 269	1 169 532
Trade and other receivables	6	4 060 516	3 004 830
Cash and cash equivalents	7	523 652 034	458 871 683
		528 347 819	463 046 045
Total Assets		589 778 307	524 722 499
EQUITY AND LIABILITIES			
Equity			
Reserves	9	72 627 082	72 762 848
Retained income		399 769 919	338 244 436
		472 397 001	411 007 284
Liabilities			
Non-Current Liabilities			
Employee benefit obligations	10	21 518 307	24 507 986
Current Liabilities			
Trade and other payables	11	16 190 609	14 094 780
Deferred income	12	79 048 348	74 533 791
Employee benefit obligation	13	624 042	578 658
		95 862 999	89 207 229
Total Liabilities		117 381 306	113 715 215
Total Equity and Liabilities		589 778 307	524 722 499

	Note(s)	2019 R	2018 Restated R
Revenue	14	150 540 472	148 709 671
Other income	15	111 324	130 275
Operating and administrative expenses		(123 062 127)	(109 530 341)
Net surplus from operations	16	27 589 669	39 309 605
Interest income	17	33 666 674	28 316 739
Interest paid	18	(1 800 733)	(1 961 082)
Net surplus for the period		59 455 610	65 665 262
Other comprehensive income:			
Items that will not be reclassified to profit or loss:			
Remeasurement on net defined benefit liability/asset	10	2 069 873	(989 307)
Losses on property revaluation	9	-	(13 647 826)
Total items that will not be reclassified to profit or loss		2 069 873	(14 637 133)
Items that may be reclassified to profit or loss:			
Fair Value Through Other Comprehensive Income (FVTOCI) financial assets adjustments	9	(135 766)	250 816
Other comprehensive income for the year		(135 766)	250 816
Total comprehensive income for the year		61 389 717	51 278 945

Statement of Changes in Equity for the year ended 31 March 2019

	Revaluation Reserve R	Fair value Adjustment Through Other Comprehensive Income (FVTOCI) R	Total Reserves R	Retained Income R	Total Equity R
Balance as at 31 March 2017	85 351 715	808 143	86 159 858	198 342 127	284 501 985
Net Surplus for the year	-	-	-	60 008 945	60 008 945
Other comprehensive income for the year	(13 647 826)	250 816	(13 397 010)	(989 307)	(14 386 317)
Total comprehensive income for the year	(13 647 826)	250 816	(13 397 010)	59 019 638	45 622 628
Balance as at 31 March 2018	71 703 889	1 058 959	72 762 848	257 361 765	330 124 613
Restatement ¹	-	-	-	81 592 041	81 592 041
Prior period error	-	-	-	(709 370)	(709 370)
Total adjustment	-	-	-	80 882 671	80 882 671
Balance as at 31 March 2018 (Restated)	71 703 889	1 058 959	72 762 848	338 244 436	411 007 284
Net Surplus for the year	-	-	-	59 455 610	59 455 610
Other comprehensive income for the year	-	(135 766)	(135 766)	2 069 873	1 934 107
Total comprehensive income for the year	-	(135 766)	(135 767)	61 525 483	61 389 717
Balance as at 31 March 2019	71 703 889	923 193	72 627 082	399 769 919	472 397 001
Note(s)	9	9	9		

¹ IFRS 15 adjustment relates to the 2017 financial year Annual Practising Certificates (APCs), deferred for 9 months in terms of the pre-IFRS 15 revenue recognition. The adoption of IFRS 15 was implemented retrospectively hence the adjustment relating to 2017 financial year.

	Note(s)	2019 R	2018 R
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	19	36 088 493	49 970 289
Interest income		33 586 391	28 309 349
Dividend income		80 283	7 390
Interest paid		(1 800 733)	(1 961 082)
Net cash generated from operating activities		67 954 434	76 325 946
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of property, plant and equipment	2	(3 174 083)	(2 460 231)
Net cash utilised in investing activities		(3 174 083)	(2 460 231)
NET INCREASE IN CASH AND CASH EQUIVALENTS FOR THE YEAR		64 780 351	73 865 715
Cash and cash equivalents at the beginning of the year		458 871 683	385 005 968
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	7	523 652 034	458 871 683



1. Statement of compliance

The annual financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) and its interpretations adopted by the International Accounting Standards Board (IASB).

1.1. Basis of preparation

The annual financial statements have been prepared on the historical cost basis, except for certain balances and financial instruments measured at revalued amounts or fair values or amortised. They are presented in South African Rand as a functional currency, rounded to the nearest rand.

Except for IFRS 9 and 15 adopted for the first time for periods effective from 1 January 2018 all the other accounting policies have been applied consistently to all periods presented in these annual financial statements.

1.2. Significant judgements and key sources of estimation uncertainty

In preparing the annual financial statements in accordance with IFRS, management is required to make judgements, estimates and assumptions that affect the application of policies and the reported amounts represented in the annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates which could be material to the annual financial statements.

The estimates and underlying assumptions are reviewed on an on-going basis and where applicable, adjustments are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and further periods if the revision affects both current and future periods. Significant judgements and assumptions include:

Prior year comparatives

When there is an amendment to the classification and presentation of items in the Annual Financial Statements, prior year comparatives are also reclassified and restated in line with the amendment. The nature and reason for reclassification and amendment are also disclosed.

Where there has been a change in accounting policy in the current year, a retrospective adjustment is made as far as practicable and the prior year comparatives are restated accordingly. Similarly, when accounting errors have been identified in the current year which relate to the prior year, the correction is made retrospectively as far as practicable and the prior year comparatives are restated accordingly.

1.2.1. Calculation of expected credit loss (ECL)

When measuring expected credit loss (ECL), the Council uses reasonable and supportable forward-looking information, which is based on assumptions for the future movement of different economic drivers and how these drivers will affect each other.

Loss given default is an estimate of the loss arising on default. It is based on the difference between the contractual cash flows due and those that the lender would expect to receive, taking into account cash flows from collateral and integral credit enhancements.

Probability of default constitutes a key input in measuring ECL. Probability of default is an estimate of the likelihood of default over a given time horizon, the calculation of which includes historical data, assumptions and expectations of future conditions.

1.2.2. Defined benefit obligations

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected. Information about significant areas of estimation uncertainty and critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the Financial Statements is included in Note 10.

1.3. Changes in accounting policies and disclosures

Standard	Standard effective date	Adopted in the current year
IFRS 9 Financial instruments	1 January 2018	Yes
IFRS 15 Revenue from contracts with customers	1 January 2018	Yes

1.4. First time adoption of IFRS 9 – Financial Instruments

IFRS 9 Financial Instruments replaces IAS 39 Financial Instruments: Recognition and Measurement for annual periods beginning on or after 1 January 2018, bringing together all three aspects of the accounting for financial instruments: classification and measurement; impairment; and hedge accounting.

• Classification and measurement

Under IFRS 9, debt instruments are subsequently measured at fair value through profit or loss or amortised cost. The classification is based on two criteria:

1. The Council's business model for managing the assets and
2. Whether the instruments' contractual cash flows represent 'solely payments of principal and interest' on the principal amount outstanding

The assessment of The Council's business model was made as of the date of initial application, 1 April 2018, and then applied retrospectively to those financial assets that were not derecognised before 1 April 2018. The assessment of whether contractual cash flows on debt instruments are solely comprised of principal and interest was made based on the facts and circumstances as at the initial recognition of the assets.

The classification and measurement requirements of IFRS 9 did not have a significant impact on the Council. The Council continued measuring at amortised cost all financial assets previously measured at amortised cost under IAS 39. Investments in equity instruments which were designated as available for sale continue to be measured at Fair Value Through Other Comprehensive Income (FVTOCI). The following are the changes in the classification of the Council's financial assets:

1. Trade receivables previously classified as Loans and receivables and short-term investments previously classified as held to maturity are held to collect contractual cash flows and give rise to cash flows representing solely payments of principal and interest. These are now classified and measured at amortised cost.
2. Equity investments in listed entities previously classified as available for sale financial assets are now classified and measured as Equity instruments designated at fair value through other comprehensive income (FVTOCI). The Council elected to classify irrevocably the equity investments under this category as it intends to hold these investments for the foreseeable future. There were no impairment losses recognised in profit or loss for these investments in prior periods.

All amounts are in Rands (R)

Financial Instruments	IAS 39 measurement category		IFRS 9 measurement category	
	Available for sale	Fair value	Fair value through profit or loss	Fair value through OCI
Listed equity investments	1 390 129	-	-	1 390 129

• *Impairment*

The adoption of IFRS 9 has fundamentally changed the Council's accounting for impairment losses for financial assets by replacing IAS 39's incurred loss approach with a forward-looking expected credit loss (ECL) approach. IFRS 9 requires the Council to recognise an allowance for ECLs for all debt instruments not held at fair value through profit or loss and contract assets.

1.4.1. Initial recognition and measurement

Financial instruments are recognised initially when the Council becomes a party to the contractual provisions of the instruments.

Financial instruments are measured initially at fair value.

For financial instruments which are not at fair value through profit or loss, transaction costs are included in the initial measurement of the instrument. Transaction costs on financial instruments at fair value through profit or loss are recognised in profit or loss.

1.4.2. Subsequent measurement

Trade receivables that meet the following conditions have been subsequently measured at amortised cost:

- the financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

The amortised cost is the amount at which the financial asset is measured at initial recognition minus the principal repayments, plus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, adjusted for any loss allowance. On the other hand, the gross carrying amount of a financial asset is the amortised cost of a financial asset before adjusting for any expected credit loss allowance.

Interest income is recognised in profit or loss using the effective interest method for debt instruments measured subsequently at amortised cost.

The Council has designated all investments in equity instruments that are not held for trading as at FVTOCI on initial application. These are subsequently measured at FVTOCI.

Gains and losses arising from changes in fair value are recognised in other comprehensive income and accumulated in equity. These remain in equity even after the asset is disposed of. Dividends received on FVTOCI equity instruments are recognised in profit or loss as part of other income when the Council's right to receive payment is established.

Financial liabilities at amortised cost are subsequently measured at amortised cost, using the effective interest method.

1.4.3. Fair value determination

The fair value of listed equity instruments is determined by reference to published prices quoted in an active market.

1.4.4. Impairment of financial assets

At each reporting date the Council recognises a loss allowance for expected credit losses ("ECL") on investments in debt instruments that are measured at amortised cost. No impairment loss is recognised for investments in equity instruments. The amount of expected credit losses is updated at each reporting date to reflect changes in credit risk since initial recognition of the respective financial instrument.

Lifetime ECL are always recognised for trade receivables. The expected credit losses on these financial assets are estimated using a loss rate approach based on the Council's historical credit loss experience, adjusted for factors that are specific to the debtors, general economic conditions and an assessment of both the current as well as the forecast direction of conditions at the reporting date, including time value of money where appropriate.

Lifetime ECL represents the expected credit losses that will result from all possible default events over the expected life of a financial instrument.

The Council assumes that the credit risk on a financial instrument has not increased significantly since initial recognition if the financial instrument is determined to have low credit risk at the reporting date. A financial instrument is determined to have low credit risk when it has an internal or external credit rating of "investment grade" as per globally understood definition.

The Council considers that default has occurred when a financial asset is more than 90 days past due unless the Council has reasonable and supportable information to demonstrate that a more lagging default criterion is more appropriate.

1.4.5. Derecognition of financial instruments

Financial assets are derecognised when the rights to receive cash flows from the investments have expired or have been transferred and the Council has transferred substantially all risks and rewards of ownership.

Financial liabilities at amortised cost are derecognised when the obligation under the liability is discharged, cancelled or has expired.

1.4.6. Financial instruments designated as fair value through other comprehensive income (FVTOCI)

At initial recognition, the Council may elect to irrevocably designate investments in equity instruments that they intend to hold in the long term as fair value through other comprehensive income. These are measured in accordance with 1.4.2.

1.4.7. Trade and other receivables

Trade receivables are measured at initial recognition at fair value. They are classified as measured at amortised cost and are subsequently measured at amortised cost using the effective interest rate method.

Expected credit losses are measured for trade receivables as described in 1.4.4.

When a trade receivable is uncollectable, it is written off against the allowance account for trade receivables. Subsequent recoveries of amounts previously written off are credited against operating expenses in profit or loss.

1.4.8. Financial liabilities and equity

Debt and equity instruments are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangement.

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Council are recorded at the proceeds received, net of direct issue costs. Financial liabilities are classified as either financial liabilities at fair value through profit or loss (FVTPL) or other financial liabilities.

1.4.9. Other financial liabilities

Other financial liabilities, including trade and other payables and borrowings, are initially measured at fair value, net of transaction costs.

Other financial liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expenses over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or where appropriate, a shorter period.

1.4.10. Derecognition of financial liabilities

The Council derecognises financial liabilities when, and only when, the Council's obligations are discharged, cancelled or they expire.

1.4.11. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and demand deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value.

1.4.12. Offsetting

Financial assets and financial liabilities are not offset unless the Council has a legally enforceable right to offset the amounts recognised and intends either to settle on a net basis, or to realise the asset and the liability simultaneously.

1.5. First time adoption of IFRS 15 – Revenue from contracts with customers

Revenue comprises the consideration received or receivable on contracts entered into with customers in the ordinary course of the Council's activities. Revenue is shown net of taxes and discounts. Revenue is recognised at the amount of the transaction price that is allocated to each performance obligation and this is determined at an amount that depicts the consideration to which the Council expects to be entitled in exchange for transferring the good and services promised to the customer. The transaction prices recognised by the Council are published in the Government Gazette in terms of the Nursing Act (Act No. 33 of 2005)

Revenue is recognised when control is transferred to the customer. The appropriate time when control is transferred has been determined as follows:

Revenue	Point in time when revenue is recognised
Annual fees	When the Annual Practising Certificate (APC) is issued
Restoration fees	When the relevant nurse practitioner has been reinstated into the register of nurses
Registration fees	When registration has been confirmed to the nurse practitioner
Examination fees	When the results of the examination have been released
Distinguishing devices	When the devices are delivered to / collected by the nurse practitioner

1.5.1. Transition to IFRS 15

The Council applied IFRS 15 retrospectively in accordance with IAS 8. IFRS 15 replaces IAS 18 Revenue. IFRS 15 requires revenue to be recognised when the Council satisfies its performance obligations. As a result, revenue on Annual Fees which was previously spread over the year in which the Annual Practising Certificates (APCs) were effective has now been recognised at a point in time when the APCs are provided to the nurse practitioner. This has been determined as the appropriate point in time to recognise revenue on Annual Fees although the APC grants the nurse practitioner the right to practise for a calendar year, the Council does not have any further obligation to the nurse practitioner in relation to the Annual Fees once the APC has been issued. The details and quantitative impact of the change in accounting policies are disclosed below.

The following tables summarises the impact of adopting IFRS 15 on the Council Financial Statements.

All amounts are in Rands (R)

Statement of Financial Position

31 March 2018	As previously reported	IFRS 15 Adjustment	Prior period error ¹	As restated – 31 March 2018
Retained income	257 361 765	81 592 041	(709 370)	338 244 436
Deferred income	156 125 832	(81 592 041)	-	74 533 791

¹ Prior period error explained in detail in note 29

Statement of Profit or Loss or Other Comprehensive Income

31 March 2018	As previously reported	IFRS 15 Adjustment	Prior period error ¹	As restated – 31 March 2018
Revenue	142 343 984	6 365 687	-	148 709 671
Net surplus from operations	33 653 288	6 365 687	(709 370)	39 309 605
Net surplus for the period	60 008 945	6 365 687	(709 370)	65 665 262
Total comprehensive income for the year	45 622 628	6 365 687	(709 370)	51 278 945

Statement of Changes in Equity

31 March 2018	As previously reported	IFRS 15 Adjustment	Prior period error ¹	As restated – 31 March 2018
Net surplus for the year ²	60 008 945	6 365 687	(709 370)	65 665 262
Total comprehensive income for the year – Retained Income	59 019 638	81 592 041	(709 370)	139 902 309
Balance as at 31 March 2018 Restated – Total Equity	330 124 613	81 592 041	(709 370)	411 007 284

¹ Prior period error explained in detail in note 29

² For both Retained Income and Total Equity



Statement of Cash Flow

There is no impact on opening balances on the Statement of Cash Flow on the adoption of IFRS 15 and therefore there has been no restatement of opening balances.

1.6. New Standards and Interpretations

1.6.1 Standards and interpretations not yet effective

The Council has chosen not to early adopt the following standards and interpretations, which have been published and are mandatory for the Council's accounting periods beginning on or after 01 April 2019 or later periods

IFRS 16

IFRS 16 introduces a single lessee accounting model, requiring lessees to recognise assets and liabilities for all leases unless the lease is 12 months or less or the underlying asset has a low value. Lessors continue to classify leases as 'operating' or 'finance' with IFRS 16 approach to lessor accounting substantially unchanged from its predecessor, IAS 17. The standard requires enhanced disclosures by lessors that will improve information disclosed about a lessor's risk exposure particularly to residual value risk.

The effective date of amendment is for acquisition date on or after 1 January 2019

The Council does not envisage the adoption of the standard until such time as it becomes applicable to the Council's operation. It is unlikely that the amendments will have impact on the Council's Financial Statements.

Definition of materiality (Amendments to ISA 1 and IAS 8)

Information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that the primary users of financial statements make on the basis of those financial statements, which provide financial information about the specific reporting entity.

Effective for annual periods beginning on or after 1 January 2020

Revised Conceptual Framework for Financial Reporting

The main changes include;

- Measurement - concepts on measurement, including factors to be considered when selecting a measurement basis
- Presentation and disclosure - concepts on presentation and disclosure, including when to classify income and expenses in other comprehensive income
- Derecognition - guidance on when assets and liabilities are removed from financial statements

Definitions of an asset and a liability have been updated as well as recognition criteria for including assets and liabilities in financial statements.

The amendments are effective for annual periods beginning on or after 1 January 2020

Other New Standards and Interpretations

The Council has not listed new standards and interpretations or amendments which are not yet effective and whose effect of adoption has been reviewed and regarded as being inapplicable to the Council's financial statements.

1.7. Property, plant and equipment

The cost of an item of property, plant and equipment is recognised as an asset when:

- it is probable that future economic benefits associated with the item will flow to the Council; and
- the cost of the item can be measured reliably.

Property, plant and equipment is initially measured at cost. Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses except for land and buildings which are carried at revalued amounts.

Property, plant and equipment are depreciated on the straight line basis over their expected useful lives to their estimated residual value. The residual value, useful life and depreciation method of each asset are reviewed at the end of each reporting period. If the expectations differ from previous estimates, the change is accounted for as a change in accounting estimate.

Land and buildings are carried at revalued amount, being the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Revaluations are made with sufficient regularity such that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.

Any increase in the carrying amount of land and buildings, as a result of a revaluation, is recognised in other comprehensive income and accumulated in the revaluation surplus in equity. The increase is recognised in profit to the extent that it reverses a revaluation decrease of the same asset previously recognised in losses.

Any decrease in the carrying amount of land and buildings, as a result of a revaluation, is recognised in losses in the current period. The decrease is debited in other comprehensive income to the extent of any credit balance existing in the revaluation surplus in respect of that asset.

The revaluation surplus in equity related to a specific item of land and buildings is transferred directly to retained earnings when the asset is derecognised.

The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Average useful life
Land	Indefinite
Buildings	50 years
Motor vehicles	5 years
Office equipment	5 - 6 years
IT equipment	3 years

The depreciation charge for each period is recognised in profit or loss unless it is included in the carrying amount of another asset.

The gain or loss arising from derecognition of an item of property, plant and equipment is included in profit or loss when the item is derecognised. The gain or loss arising from derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

1.8. Intangible assets

An intangible asset is recognised when:

- it is probable that the expected future economic benefits that are attributable to the asset will flow to the Council; and
- the cost of the asset can be measured reliably.

Intangible assets comprise of computer software and are initially recognised at cost. Intangible assets are subsequently carried at cost less any accumulated amortisation and any impairment losses.

Reassessing the useful life of an intangible asset with a finite useful life after it was classified as indefinite is an indicator that the asset may be impaired. As a result the asset is tested for impairment and the remaining carrying amount is amortised over its useful life.

Internally generated brands, mastheads, publishing titles, customer lists and items similar in substance are not recognised as intangible assets.

The amortisation period and the amortisation method for intangible assets are reviewed every period-end. Amortisation is provided to write down the intangible assets, on a straight line basis, to their residual values.

The useful lives of items of intangible assets have been assessed as follows:

Item	Useful life
Computer software	10 years

1.9. Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership. All operating leases are leases that are not finance leases.

1.9.1. Operating leases – lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset. This liability is not discounted. Any contingent rents are expensed in the period they are incurred.

1.10. Inventories

Inventories comprise distinguishing devices and are valued at the lower of cost and net realisable value. Cost is determined using the first-in-first out basis. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and selling expenses.

The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

When inventories are sold, the carrying amount of those inventories are recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of inventories to net realisable value and all losses of inventories are recognised as an expense in the period the write-down or loss occurs.

The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

1.11. Impairment of non-financial assets

The Council assesses at the end of each reporting period whether there is any indication that an asset may be impaired. If any such indication exists, the Council estimates the recoverable amount of the asset.

If there is any indication that an asset may be impaired, the recoverable amount is estimated for the individual asset. If it is not possible to estimate the recoverable amount of the individual asset, the recoverable amount of the cash-generating unit to which the asset belongs is determined.

The recoverable amount of an asset or a cash-generating unit is the higher of its fair value less costs to sell and its value in use.

If the recoverable amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. That reduction is an impairment loss.

The Council assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for assets may no longer exist or may have decreased. If any such indication exists, the recoverable amounts of those assets are estimated.

The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior periods.

An impairment loss of an asset or reversal of an impairment loss of an assets is recognised immediately in profit or loss except in a case of revalued assets where any reversal of an impairment loss of a revalued asset is treated as a revaluation increase.

1.12. Employee benefits

1.12.1. Short-term employee benefits

The cost of short-term employee benefits, (those payable within 12 months after the service is rendered, such as paid vacation leave and bonuses, and non-monetary benefits such as medical care), are recognised in the period in which the service is rendered and are not discounted.

The cost of employee entitlements to salaries, annual leave, etc., which the Council has a present obligation to pay as a result of employees' services provided to the reporting date is recognised as a liability.

1.12.2. Defined contribution plans

Payments to the defined contribution plans are recognised as an expense when employees have rendered the service entitling them to the contributions.

1.12.3. Defined benefit plans

The Council provides post-employment medical aid benefits to some of their retirees. The total value of the contractual liability is recognised at year end.

For defined benefit plans, the cost of providing the benefits is determined using the projected unit credit method. Actuarial valuations are conducted on an annual basis by independent actuaries separately for each plan. Consideration is given to any event that could impact the funds up to the end of the reporting period where the interim valuation is performed at an earlier date.

Actuarial gains and losses are recognised in the year in which they arise, in other comprehensive income. Gains or losses on the curtailment or settlement of a defined benefit plan is recognised when the Council is demonstrably committed to curtailment or settlement.

The amount recognised in the Statement of Financial Position represents the present value of defined benefit obligation as adjusted for unrecognised actuarial gains and losses and unrecognised past service costs, and reduces the fair value of plan assets.

Any asset is limited to unrecognised actuarial losses and past service costs, plus the present value of available refunds and reduction in future contributions to the plan.

The Council recognises all actuarial gains and losses arising from the defined medical aid benefit plan and defined pension plan in other comprehensive income and profit or loss respectively.



2. Property, plant and equipment

The fair value of land and buildings is a level 3 recurring fair value measurement. A reconciliation of the opening and closing fair value balance is provided below.

Amounts in Rands (R)	Land	Buildings	Motor Vehicles	Office Equipment	Computer Equipment	Total
COST OR VALUATION						
Balance as at 31 March 2017 (level 3 recurring fair values)	19 900 000	56 750 000	-	14 454 180	3 269 122	94 373 302
Additions	-	-	-	1 217 094	1 243 137	2 460 231
Revaluation decrease	(1 575 000)	(19 475 000)	-	-	-	(21 050 000)
Balance as at 31 March 2018 (level 3 recurring fair values)	18 325 000	37 275 000	-	15 671 274	4 512 259	75 783 533
Additions	396 390	-	268 561	354 806	2 154 326	3 174 083
Balance as at 31 March 2019 (level 3 recurring fair values)	18 721 390	37 275 000	268 561	16 026 080	6 666 585	78 957 616

ACCUMULATED DEPRECIATION

Balance as at 31 March 2017

Depreciation for the year

Revaluations¹ - Buildings

Balance as at 31 March 2018

Depreciation for the year

Balance as at 31 March 2019

-	4 934 783	-	13 106 340	2 483 949	20 525 072
-	2 467 392	-	421 617	296 104	3 185 113
-	(7 402 175)	-	-	-	(7 402 175)
-	-	-	13 527 957	2 780 053	16 308 010
-	1 862 473	20 013	570 650	720 973	3 174 109
-	1 862 473	20 013	14 098 607	3 501 026	19 482 119

Carrying amounts

At 31 March 2018 (level 3 recurring fair values)

18 325 000	37 275 000	-	2 143 317	1 732 206	59 475 523
-------------------	-------------------	----------	------------------	------------------	-------------------

At 31 March 2019 (level 3 recurring fair values)

18 721 390	35 412 527	248 548	1 927 473	3 165 559	59 475 497
-------------------	-------------------	----------------	------------------	------------------	-------------------

Note¹ - Land and Buildings are carried at revalued amounts while all the other assets are carried at cost.

	2019 R	2018 R
2. Property, plant and equipment (continued)		

Properties are revalued regularly and the last revaluation took place on 31 March 2018 based on a valuation performed by Mr D.R. Riley, an independent valuator from Property Partnership CC using the income capitalisation method of valuation for land and building and comparable sales method of valuation for vacant land. Mr D.R. Riley is not connected to the Council. The Council is of the opinion that the assumptions upon which the last valuation were based have not resulted in any material change in the value of the asset at 31 March 2019.

Key assumptions used at the time of revaluation:

Capitalisation rate - 11.5%

A register of properties and land is available for inspection at the registered office of the Council.

3. Intangible assets		
	Application Systems	Total
COST		
Balance as at 31 March 2018	1 439 980	1 439 980
Balance as at 31 March 2019	1 439 980	1 439 980
ACCUMMULATED AMORTISATION		
Balance as at 31 March 2017	539 727	539 727
Amortisation	89 451	89 451
Balance as at 31 March 2018	629 178	629 178
Balance as at 31 March 2018	629 178	629 178
Amortisation	110 173	110 173
Balance as at 31 March 2019	739 351	739 351
CARRYING AMOUNTS		
Balance as at 31 March 2018	810 802	810 802
Balance as at 31 March 2019	700 629	700 629

Intangible assets relates to purchased applications software which includes Accpac, Assetware and Caseware amongst others.

	2019 R	2018 R
4. Other financial assets		
Listed investments		
▪ Sanlam Limited	826 554	955 872
▪ Old Mutual PLC	236 686	434 257
▪ Old Mutual bonus shares Quilter	101 933	-
▪ Nedbank bonus shares	89 189	-
	1 254 362	1 390 129

Old Mutual PLC was de-listed from the London Stock Exchange around June 2018 and shares held were transferred to Old Mutual Ltd. Shareholders were given a free share issue in Quilter and Nedbank and the Council's share of the share issue was 3 704 and 356 in Quilter and Nedbank respectively. The rest of the shares are listed on the Johannesburg Stock Exchange (JSE).

Non-current assets

▪ At Fair Value Through Other Comprehensive Income (FVTOCI)	1 254 362	1 390 129
---	------------------	------------------

Level 1©

11 206 shares in Sanlam Limited	826 554	955 872
11 112 shares in Old Mutual PLC	236 686	434 257
3 704 shares Old Mutual bonus shares Quilter	101 933	-
356 shares Nedbank bonus shares	89 189	-
This investment is classified at FVTOCI	1 254 362	1 390 129

© Listed shares traded on a stock exchange

5. Inventories

Distinguishing devices	635 269	1 169 532
------------------------	----------------	------------------

Inventory comprises badges, brooches, bars and epaulettes for practitioners.

Inventories were tested for impairment for possible write down to their net realisable value. Nothing was written down to net realisable value as they were found not to be impaired

6. Trade and other receivables	2019 R	2018 Restated¹ R
Trade receivables	1 280 184	935 311
Prepayments	799 026	364 569
Other receivables	2 916 617	2 640 261
Less: Expected credit loss allowance	(935 311)	(935 311)
	4 060 516	3 004 830

The lifetime expected loss provision for trade receivables is as follows:

31 March 2019	Current	30 days past due	60 days past due	+90 days past due	Total
Expected loss rate	0%	5%	10%	73%	
Gross carrying amount	-	-	-	1 280 184	1 280 184
Loss provision	-	-	-	(935 311)	(935 311)

31 March 2018	Current	30 days past due	60 days past due	+90 days past due	Total
Expected loss rate	0%	5%	10%	100%	
Gross carrying amount	-	-	-	935 311	935 311
Loss provision	-	-	-	(935 311)	(935 311)

The SANC raises lifetime expected credit losses for all trade receivables

¹Refer to Note 29.2 on prior period error resulting in the restatement of trade and other receivables

No trade and other receivables were pledged as security for liabilities.

Trade and other receivables impaired

As of 31 March 2019, trade and other receivables of R935 311 were impaired.

Reconciliation of provision for impairment of trade and other receivables

Expected credit loss allowance at beginning of the year	935 311	935 311
Impairment during the year	-	-
Expected credit loss allowance at end of the year	935 311	935 311

7. Cash and cash equivalents	2019 R	2018 R
Cash on hand and in bank	523 652 034	458 871 683

8. Financial instruments	2019 R	2018 R
Categories of financial instruments		
Financial assets		
▪ Cash and cash equivalents	523 652 034	458 871 683
▪ Loans and receivables	4 060 516	3 004 830
▪ At Fair Value Through Other Comprehensive Income (FVTOCI)	1 254 362	1 390 129
Financial liabilities		
▪ Deferred income	79 048 348	74 533 791

Fair value of financial assets and liabilities

As at 31 March 2019, the carrying amount of cash and cash equivalents, trade and other receivables, trade and other payables and short-term borrowings approximated their fair values due to the short-term maturities of these assets and liabilities. FVTOCI assets constitute listed equity instruments which are fairly valued by reference to published prices quoted in an active market.

The fair values together with the carrying amounts shown in the statement of financial position are as follows:

Other financial assets	1 254 362	1 390 129
Trade and other receivables	4 060 516	3 004 830
Cash and cash equivalents	523 652 034	458 871 683
Trade and other payables	16 190 609	14 094 780
Deferred Income	79 048 348	74 533 791

The fair value hierarchy of financial instruments measured at fair value is provided below

Financial Assets	Level 1		Level 2		Level 3	
	2019 R	2018 R	2019 R	2018 R	2019 R	2018 R
Other financial assets	1 254 362	1 390 129	-	-	-	-
Trade and other receivables	-	-	-	-	4 060 516	3 004 830
Cash and cash equivalents	-	-	-	-	523 652 034	458 871 683
Trade and other payables	-	-	-	-	16 190 609	14 094 780
Deferred income	-	-	-	-	79 048 348	74 533 791

Liquidity risk

The Council's risk to liquidity is a result of the funds available to cover future commitments. The Council manages liquidity risk through an ongoing review of future commitments.

2019
R **2018**
R

The table below analyses the Council's financial liabilities into relevant maturity groupings based on the remaining period at the statement of financial position date to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows.

Trade and other payables (less than one (1) year)	16 190 609	14 094 780
---	------------	------------

Credit risk

Credit risk is the risk of financial loss to the Council if a counterparty to a financial instrument fails to meet its contractual obligations.

Credit risk arises mainly from trade receivables.

The tables below detail the credit quality of the Council's financial assets as well as maximum exposure to credit risk by credit risk rating grades:

	12-month or lifetime ECL	Gross carrying amount R	Loss allowance R	Net carrying amount R
31 March 2019				
Trade and other receivables	Lifetime ECL	4 995 827	(935 311)	4 060 516
31 March 2018				
Trade and other receivables	Lifetime ECL	3 940 141	(935 311)	3 004 830

For trade receivables, the Council has applied the simplified approach in IFRS 9 to measure the loss allowance at lifetime ECL. The Council determines the expected credit losses on these items by using a loss-rate approach, estimated based on historical credit loss experience based on the past due status of the debtors, adjusted as appropriate to reflect current conditions and estimates of future economic conditions.

The Council does not hold any collateral or other credit enhancements to cover its credit risks associated with its financial assets. In order to minimise credit risk, the Council only deposits cash with major banks with high quality credit standing.

Interest rate risk

The Council holds investments which are interest bearing assets. The Council's operations are funded from various income streams from members, therefore, interest rate fluctuations do not have a material impact on income and operating cash flows.

Price risk

The Council is exposed to equity securities price risk because of investments held by the Council and classified on the statement of financial position as at Fair Value Through Other Comprehensive Income (FVTOCI). The Council is not exposed to commodity price risk. To manage its price risk arising from investments in equity securities, the Council approves all investment decisions. Gains or losses on equity securities classified as fair value through profit or loss would result in an increase or decrease in other components of equity.

9. Reserve	2019 R	2018 R
Revaluation reserve		
▪ Opening balance	71 703 889	85 351 715
▪ Revaluation of land and buildings	-	(13 647 826)
	71 703 889	71 703 889
Fair value adjustment		
▪ Opening balance	1 058 959	808 143
▪ Fair value adjustment of fair value through profit or loss financial assets	(135 766)	250 816
	923 193	1 058 959
Total Reserves	72 627 082	72 762 848

10. Retirement benefits

Defined benefit plan

The Council provides post-retirement medical aid benefits to former employees and widow(er) members who participated in the Bestmed, Bonitas and Medshield Medical Schemes.

The actuarial valuation of the post-employment medical aid liability performed as at 31 March 2019 reported a contractual liability amounting to R 21 518 307 (2018: R 24 507 986).

Present value of the defined benefit obligation-wholly unfunded	21 518 307	24 507 986
Non-current liabilities	21 518 307	24 507 986

Changes in the present value of the defined benefit obligation are as follows:

Opening balance	24 507 986	24 113 048
Benefits paid	(2 701 049)	(2 567 839)
Interest cost	1 797 794	1 953 505
Remeasurement (gains) / losses - Actuarial (gains) / losses	(2 086 424)	1 009 272
	21 518 307	24 507 986

Amount recognised in profit or loss

▪ Interest cost	(1 797 794)	1 953 505
-----------------	-------------	-----------

Amount recognised in other comprehensive income

▪ Remeasurement- (gains) / losses - Actuarial (gains)/ losses	2 069 873	(989 307)
	272 079	964 198

Key assumptions used

Assumptions used on valuation as at 31 March 2019:

▪ Health care cost inflation rate	6.06%	7.75%
▪ Discount rate	8.47%	6.57%
▪ Net effective discount rate	2.27%	1.11%
▪ Average retirement age (years)	60	60

	2019 R	2018 R
--	-----------	-----------

10. Retirement benefits (continued)

Sensitivity analysis

The sensitivity analyses indicated in the table below have been determined based on the exposure to medical aid inflation rate for defined benefit obligation at the statement of financial position date. The analysis is prepared assuming the amount of liability outstanding at the statement of financial position date was outstanding for the whole period under review. A 1% increase or decrease is used, since this represents the normal change, if any, per interest rate review period by the Reserve Bank of South Africa. There were no changes in the methods and assumptions used during the period under review. A positive number below indicates an increase in profit. For a 1% increase there would be an equal and opposite impact on the profit or loss.

Increase / (decrease) in defined benefit obligation	2 989 679	394 398
---	------------------	----------------

Valuation

The effective date of the valuation was 31 March 2019. The valuation was performed by ARCH Actuaries Consulting CC, a member of the Actuarial Society of South Africa with 20 years of experience. ARCH Actuaries Consulting CC is not connected to the Council.

	2019 R	2018 Restated ¹ R
--	-----------	------------------------------------

11. Trade and other payables		
Trade payables	4 752 148	6 075 854
Other payables	11 438 461	8 018 926
▪ Accruals	3 761 651	1 996 461
▪ Leave accrual	5 912 699	4 896 611
▪ PAYE Control account	970 217	929 064
▪ Sundry payables	793 894	196 790
Total trade and other payables	16 190 609	14 094 780

¹ Refer to Note 29.3 on prior period error resulting in the restatement of trade and other receivables

12. Deferred income	2019 R	2018 Restated¹ R
Annual fees	-	167 604
Income received in advance	67 471 270	62 045 587
Examination fees	4 356 277	4 713 662
Restoration fees	2 586 769	3 890 577
Registration fees	1 490 188	1 249 707
Other deferred income	255 068	(422 122)
Donor funds	2 888 776	2 888 776
	79 048 348	74 533 791

Deferred Income relates to receipts from members for which services have not yet been rendered. Revenue of R81 592 041 which was recognised as deferred income at the beginning of the financial year has been recognised as revenue in the current year. The deferred income balance was most affected by revenue from Annual Practising Certificates (APCs) which were previously spread over the year in which the APC was effective has now been recognised at a point in time when the APC is issued to the nurse practitioner.

¹ Only the amount for income received in advance has been restated

13. Employee benefit obligation	2019 R	2018 R
Employee benefits	624 042	578 658

Employee benefit obligation relates to a 13th cheque.

14. Revenue	2019 R	2018 Restated² R
Revenue from services	147 318 165	145 459 541
▪ Annual fees	114 906 835	113 073 317
▪ Restoration fees	13 451 308	17 111 338
▪ Examination fees	9 886 035	7 865 878
▪ Registration fees	6 984 675	5 620 339
▪ Accreditation fees	340 309	33 675
▪ Verification fees	1 009 182	817 197
▪ Enrolment fees	237 213	237 907
▪ Application fees	125 644	373 808
▪ Confirmation fees	376 964	326 082
Revenue from products	3 222 307	3 250 130
▪ Sale of distinguishing devices	3 222 307	3 250 130
	150 540 472	148 709 671

² Annual fees is the only amount that has been restated

15. Other income	2019 R	2018 R
Sundry income	111 324	130 275

16. Net surplus before tax

Operating surplus for the year is stated after accounting for the following:

Audit remuneration (external) - fees	464 447	772 783
Audit remuneration (internal) - fees	324 423	1 321 267
Consulting fees	3 194 990	4 280 267
Depreciation and amortisation	3 284 282	3 274 564
▪ Depreciation on property, plant and equipment (note 2)	3 174 109	3 185 113
▪ Amortisation of intangible assets (note 3)	110 173	89 451
Employment costs	73 592 797	63 504 350
▪ Salaries	68 984 416	59 484 597
▪ Pension costs - defined contribution plans	4 608 381	4 019 753
Operating lease expense	-	458 888

17. Interest income

Dividend income	80 283	7 390
▪ Listed financial assets	80 283	7 390
Interest income	33 586 391	28 309 349
▪ Short-term deposits	33 106 236	27 705 867
▪ Bank	480 155	603 482
	33 666 674	28 316 739

18. Interest paid

Employee benefit obligations	1 797 794	1 953 505
Other	2 939	7 577
	1 800 733	1 961 082

	2019 R	2018 Restated R
19. Cash generated from operations		
Profit before taxation	59 455 610	65 665 262
IFRS 15 adjustment	-	75 226 354
Restatement of retained income	-	81 592 041
Restatement of surplus for the year	-	(6 365 687)
Adjustments for:		
Depreciation and amortisation	3 284 282	3 274 564
Dividend income	(80 283)	(7 390)
Interest income	(33 586 391)	(28 309 349)
Interest paid	1 800 733	1 961 082
Movements in retirement benefit assets and liabilities	(919 806)	(594 370)
Changes in working capital:		
Inventories	534 263	(268 457)
Trade and other receivables	(1 055 685)	(3 416 277)
Trade and other payables and employee benefit obligation	2 141 213	4 682 998
Deferred income	4 514 557	(68 244 128)
	36 088 493	49 970 289

¹ The restated amounts relate to the restatement of retained profit before tax and retained earnings

20. Contingencies

The Council is defending litigation and claims from the following:

- Action brought by the Nursing Education Institutions to force the SANC to register a student. While the liability is not admitted, if defence against the action is unsuccessful, the claim against the SANC could amount to R350 000.
- An action brought by Hospital Association of South Africa in terms of section 57 of the Nursing Act appealed against a decision of the South African Nursing Council in which the SANC upheld a determination to disallow the SANC entrance examinations for foreign nurses from being written by candidates in their country of origin. While the liability is not admitted, if defence against the action is unsuccessful, legal cost could amount to R500 000.
- Metrofile is claiming an amount of R254 864.06 for services rendered. The SANC is of the opinion that these services were never rendered, and that they are therefore not entitled to the claim. While the liability is not admitted, if defence against the action is unsuccessful, legal cost could amount to R200 000.
- Seven employees were dismissed in January and May 2013 respectively after complete internal disciplinary hearings being conducted because of improper conduct during a protected strike during November 2011. The employees took the matter on review to the Labour Court. While liability is not admitted, if defence against the action is unsuccessful, legal cost could amount to R500 000.

Based on legal advice, the Council does not expect the outcome of the above matters to have a material effect on its financial position.

21. Commitments	2019 R	2018 Restated R
Expenditure contracted for but not recognised in the financial statements because the goods and services have not yet been rendered is as follows:		
Property, plant and equipment	5 620 461	6 107 818
Information technology (IT) services	995 614	1 001 557
Operational services	15 446 845	363 883
	22 062 920	7 473 258

Expenditure not yet contracted for but approved for future expenditure:

e-Business transformation project	30 535 665	29 643 020
Capital expenditure	22 229 000	13 768 700

Contracted expenditure relates to contracts entered into with suppliers for a period ranging from 3 to 5 years to provide goods and services which include maintenance and support contracts for equipment, Internal audit services, and transportation of examination papers amongst others.

Expenditure not yet contracted relates to capital expenditure and projects approved by Council

Commitments in the prior period are restated because only commitment amounting to R679 085 of less than one year were disclosed.

22. Guarantee	2019 R	2018 R
Guarantee in favour of the South African Post Office	50 000	50 000

In 2005, First National Bank (FNB) became a guarantor to the South African Post Office (SAPO) for payment of all amounts which may become due and payable by the South African Nursing Council (SANC) for Postal Services to the maximum amount of R50,000. There was no specified term for the guarantee and the guarantor would be required to perform should SANC fail to pay for Postal Services. The performance risk by FNB in favour of the SAPO is very low as SANC has sufficient cash reserves to honour all debts that are due and payable.

23. Current tax

The Council is exempt from taxation in terms of section 10(1) (cA)(i) of the Income Tax Act.

24. Related parties	2019 R	2018 R
---------------------	-----------	-----------

Relationships

Members of key management Refer to note 25

National Department of Health - 455 972

During the financial year ended 31 March 2018, the National Department of Health (the Department) seconded one of its employees as Acting Registrar and CEO of SANC for part of the financial year. The remuneration of the seconded Acting Registrar and CEO was partly paid by the Department.

25. Key management remuneration

	Annual salary	Allowances	Contributions to medical and pension funds	Total
Key management personnel 2019	Amounts in Rands (R)			
Registrar & Chief Executive Officer	1 684 013	3 000	137 658	1 824 671
Chief Financial Officer	1 404 772	13 418	28 259	1 446 449
Senior manager: Legal Affairs (resigned 30 September 2018)	489 942	-	37 453	527 395
Senior manager: Human Resource (resigned 31 December 2018)	796 964	-	20 880	817 844
Senior manager: Communications	1 012 121	-	77 091	1 089 212
Senior manager: Education & Training	996 089	-	94 370	1 090 459
Senior manager: Information Management	1 042 829	10 200	106 823	1 159 852
	7 426 730	26 618	502 534	7 955 882

	Annual salary	Allowances	Contributions to medical and pension funds	Total
Key management personnel 2018	Amounts in Rands (R)			
Registrar & Chief Executive Officer	1 073 092	23 277	45 961	1 142 330
Chief Financial Officer	1 437 277	14 400	-	1 451 677
Senior manager: Legal Affairs	946 921	450	72 200	1 019 571
Senior manager: Human Resource	991 281	-	27 840	1 019 121
Senior manager: Communications	946 921	-	72 200	1 019 121
Senior Manager: Education & Training	929 641	2 717	89 480	1 021 838
Senior manager: Information Management (engaged on 27 November 2017)	339 609	3 400	33 770	376 779
	6 664 742	44 244	341 451	7 050 437

	2019 R	2018 R
26. Non-executive Councillors – 15th Council (term ended June 2018)		
Bhengu BR (Chairperson)	171 752	-
Chauke MN	48 692	56 203
Cloete JC	17 390	53 290
Davhana- Maselesele M (Deputy chairperson)	38 258	59 758
Gihwala DI	-	82 350
Harper G	20 912	127 340
Human SP	59 126	91 980
Mdlalose TR	48 692	82 976
Mkhonza TL	38 258	82 670
Mokale SI	34 780	59 678
Mokoape NC	59 126	136 484
Ngidi DQ	-	6 432
Pienaar AJ	31 302	89 546
Santho P	45 214	66 998
Thupane A	38 258	76 020
Seerane D	20 868	13 548
Gumede NR	-	6 882
	672 628	1 092 155

26. Non-executive Councillors – 16th Council (term commenced August 2018)		
Makhene A	54 462	-
Nkonzo-Mtembu LL	36 690	-
Zuma SM (Deputy chairperson)	62 373	-
De Swardt HC	43 455	-
Digamela MR	44 028	-
Gihwala DI	93 293	-
Ntshabele JT	50 793	-
Magoro TM	65 469	-
Geyer NM	39 786	-
Orton PM	36 117	-
Duma SE	39 786	-
Manthe W	10 434	-
Rabotapi LL	33 021	-
Ngidi DQ	17 390	-
Matsomela MJ	33 021	-
Ramaila ZM	54 462	-
Newton F	47 124	-
Ally H	47 506	-
	809 210	

27. Going concern

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

28. Events after the reporting period

Since 31 December 2019, the spread of COVID-19 has severely impacted many local economies around the globe. In many countries, businesses are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. However, the SANC members are at the forefront of the battle against COVID 19, therefore the operations of the Council have not been significantly disrupted. At such a time, the Council continues to provide support to its members in any way possible. Immediate declines in revenue streams and or other financial statement areas have not been identified for immediate periods after the financial year ended 31 March 2019.

Furthermore, the Council has determined that these events are non-adjusting subsequent events. Accordingly, the financial position and results of operations of the Council for the year ended 31 March 2019 have not been adjusted to reflect their impact. The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government measures remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the Council for future periods.

The Council members are not aware of any other significant events that occurred after the reporting date that would require adjustments to or disclosure in the financial statements. Furthermore, management is not aware of any circumstances which exist that would impede the Council's ability to continue as a going concern.



29. Prior period errors

	2019 R	2018 R
--	-----------	-----------

29.1. Leave provision

The Council identified a prior period error during the process of reviewing the leave provision. The errors have been corrected retrospectively by restating comparative figures in the current years' financial statements.

Statement of Profit or Loss or Other Comprehensive Income

Increase in employee costs	709 370	709 370
----------------------------	---------	---------

Statement of Financial Position

Increase in trade and other payables	709 370
--------------------------------------	---------

29.2. Trade and other receivables

The Council identified a prior period error during the process of reviewing trade and other receivables. The error has been corrected retrospectively by restating comparative figures in the current years' financial statements.

Statement of Financial Position

Decrease in trade and other receivables	(297 398)
---	-----------

29.3. Trade and other payables

The Council identified a prior period error during the process of reviewing trade and other receivables. The error has been corrected retrospectively by restating comparative figures in the current years' financial statements.

Statement of Financial Position

Decrease in trade and other payables	(297 398)
--------------------------------------	-----------

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

	Note(s)	2019 R	2018 Restated ¹ R
Revenue			
Sale of distinguishing devices		3 222 307	3 250 130
Annual fees - registered and enrolled nurses		114 906 835	113 073 317
Restoration fees		13 451 308	17 111 338
Examination fees		9 886 035	7 865 878
Application fees		125 644	373 808
Accreditation visits		340 309	33 675
Registration fees		6 984 675	5 620 339
Enrolment fees		237 213	237 907
Confirmations and duplications		376 964	326 082
Verification fees		1 009 182	817 197
	14	150 540 472	148 709 671
Other income			
Sundry income		111 324	130 275
	15	111 324	130 275
Fixed and administration expenses			
Advertising		(348 731)	(335 793)
Utility charges		(1 740 752)	(1 654 880)
Auditors remuneration (external)		(464 447)	(772 783)
Internal audit fees		(324 423)	(1 321 267)
Bank charges		(2 138 917)	(1 592 049)
Catering and refreshments		(822 355)	(485 589)
Cleaning		(652 826)	(462 394)
Computer expenses		(943 005)	(259 726)
Consulting fees		(3 194 990)	(4 280 267)
Depreciation and amortisation		(3 284 282)	(3 274 564)
Employee costs		(68 984 416)	(59 484 597)
Functions, seminars and workshops		(1 225 564)	(467 203)
Foreign exchange difference		(450)	-
General expenses		(579 234)	(407 365)
Gifts and promotional items		(97 349)	(1 980)
Hire of equipment and venue		(291 161)	(303 590)
Insurance		(149 354)	(129 950)
Lease rentals on operating lease		-	(458 888)
Legal expenses		(1 897 701)	(2 479 784)
Meeting expenses- accommodation		(2 335 985)	(750 133)
Meeting expenses- examiners and invigilators		(2 169 941)	(2 421 068)

¹ Only Annual fees were restated as a result of the adoption of IFRS 15

	Note(s)	2019 R	2018 R
Meeting expenses- general			-
Meeting expenses- members' allowances		(1 748 099)	(1 780 041)
Meeting expenses- translation and transcribing services		(397 973)	(55 620)
Meeting expenses- transport allowances		(458 775)	(1 298 045)
Motor vehicle expenses		(144 076)	(4 300)
Postage		(1 318 146)	(948 706)
Printing and stationery		(1 061 145)	(998 070)
Provident fund administrative costs		(4 608 381)	(4 019 753)
Publications		(23 465)	(7 017)
Purchase of materials		(1 880 028)	(1 783 807)
Recruitment costs and employee assistance		(827 253)	(678 068)
Repairs and maintenance		(780 186)	(314 402)
Security		(695 692)	(829 779)
Software expenses		(454 035)	(323 032)
Subscriptions		(17 991)	(5 121)
Telephone and fax		(1 137 899)	(658 207)
Training		(152 679)	(106 263)
Transport and freight		(12 979 469)	(11 309 856)
Travel		(2 730 952)	(3 066 384)
		(123 062 127)	(109 530 341)
Results from operating activities	16	27 589 669	39 309 605
Dividends received	17	80 283	7 390
Interest received	17	33 586 391	28 309 349
Finance cost	18	(1 800 733)	(1 961 082)
Net surplus for the period		59 455 610	65 665 262

Contact Information

Physical address


Cecilia Makiwane Building,
602 Pretorius Street,
Arcadia, Pretoria, 0083
Republic of South Africa


GPS co-ordinates

-25.746121000
28.209561000


Postal address


Private Bag X132, Pretoria, 0001,
Republic of South Africa


 +27 12 420-1000

 +27 12 343 5400

Connect with us:

 customerservice@sanc.co.za

 www.sanc.co.za

 www.facebook.com/sancorg

SANC FRAUD HOTLINE: 0800 20 12 16



South African Nursing Council
Regulating nursing, advocating for the public

