		2014 R'000	2013 R'000
14.	**EMPLOYEE COMPENSATION AND BENEFIT EXPENSE**		
	Salaries and wages	**44 878**	41 461
	Bonuses	**3 583**	27 770
	Equity compensation benefit	**4 972**	8 138
	Other	**2 269**	2 804
		55 702	80 173
	The average number of employees for the year is 36 (2013: 36).		
15.	**OPERATING LOSS**		
	The following items have been charged/(credited), in arriving at operating loss:		
	Acquisition-related costs	**2 901**	98
	Audit fees – other	**867**	474
	Audit fees – services as auditors	**5 217**	4 205
	Consulting fees	**7 147**	3 968
	Dividend received**	**(10 107)**	—
	Foreign exchange profit**	**(2 908)**	(95)
	Impairment of loans and investments*	**30 136**	61 323
	Insurance	**1 041**	1 118
	Legal fees	**623**	432
	Management fees received**	**(79 944)**	(107 380)
	Operating lease rentals – premises	**(1 826)**	(484)
	Rental paid	**11 871**	11 871
	Rental recovery	**(13 697)**	(12 355)
	Overseas travel	**1 671**	1 578
	Profit on disposal of property, plant and equipment**	**(23)**	(73)
	Repairs and maintenance	**1**	6

* *An impairment loss of R30.1 million (2013: R54.7 million) was recognised in the current year relating to the impairment of related party loans in line with our stated accounting policies (refer to note 21). The related party loans have been fully impaired due to the continuing trading losses in these entities which are not considered to be immediately recoverable. In the prior year an impairment loss of R6.3 million was recognised on a loan to a third party.*

** *Included in other income.*