11. INTANGIBLE ASSETS

	Computer software R'm	Goodwill R'm	Customer relations R'm	Brand name R'm	Intellectual property R'm	Hospital licences R'm	Other intangible assets R'm	Total R'm
Carrying value at 1 October 2018	353	12 991	3 148	113	263	182	34	17 084
Additions	72	–	–	–	90	–	–	162
Arising on acquisition of subsidiaries	–	134	71	15	–	–	–	220
Adjustments relating to prior year acquisitions (refer note 26)	–	(92)	–	–	93	–	–	1
Amortisation for the year	(62)	–	(441)	(12)	(18)	(53)	–	(586)
Borrowing costs capitalised	2	–	–	–	–	–	–	2
Impairment loss[1, 2]	(61)	–	–	–	–	–	–	(61)
Effect of foreign currency movement	1	107	26	2	11	–	–	147
Carrying value at 30 September 2019	305	13 140	2 804	118	439	129	34	16 969
Comprising:								
Cost	685	13 781	4 765	150	463	829	34	20 707
Accumulated amortisation and impairment losses	(380)	(641)	(1 961)	(32)	(24)	(700)	–	(3 738)
	305	13 140	2 804	118	439	129	34	16 969

[1] ***Impairment in southern Africa***

Software development costs of R39 million (2018: R28 million), that did not meet business requirements were fully impaired.

[2] ***Impairment in Poland***

Regulatory changes impacted minimum employment costs in Poland primarily resulted in a R125 million impairment in the carrying value of the Polish investment in the Group's results during 2019, which was allocated to the following assets:

	R'm
Fixed property leased (refer note 10)	*103*
Computer software	*22*

11. INTANGIBLE ASSETS continued

	Computer software R'm	Goodwill R'm	Customer relations R'm	Brand name R'm	Intellectual property R'm	Hospital licences R'm	Other intangible assets R'm	Total R'm
Carrying value at 1 October 2017	337	12 170	3 385	122	–	235	32	16 281
Additions	83	–	–	–	38	–	–	121
Arising on acquisition of subsidiaries	2	590	131	–	221	–	–	944
Amortisation for the year	(49)	–	(419)	(11)	(5)	(53)	–	(537)
Borrowing costs capitalised	4	–	–	–	–	–	–	4
Impairment loss[1]	(28)	–	–	–	–	–	–	(28)
Effect of foreign currency movement	4	231	51	2	9	–	2	299
Carrying value at 30 September 2018	353	12 991	3 148	113	263	182	34	17 084
Comprising:								
Cost	615	13 637	4 653	133	266	828	36	20 168
Accumulated amortisation and impairment losses	(262)	(646)	(1 505)	(20)	(3)	(646)	(2)	(3 084)
	353	12 991	3 148	113	263	182	34	17 084

[1] ***Impairment in southern Africa***

Software development costs of R39 million (2018: R28 million), that did not meet business requirements were fully impaired.

Goodwill impairment testing

Goodwill has been allocated to the CGUs[2] for impairment testing as follows:

	2019 R'm	2018 R'm
Southern Africa		
Hospitals and complementary services	**1 031**	1 031
Healthcare services	**234**	234
International		
Diagnostic services	**10 758**	10 505
Healthcare services	**960**	971
Growth initiatives	**157**	250
	13 140	12 991

[2] *Each operating unit is a CGU but due to the magnitude it has been disclosed in aggregate. CGUs are defined as individual hospitals and healthcare services operating units, Alliance Medical Group, and as individual operating units acquired subsequently.*