



Annual Report 2021-22

"The Triumph of the Human Spirit"

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inside cover



Annual Report

for the period 1 April 2021 to 31 March 2022

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Bluestone Quarry

WW2 Relics

Murray's Harbour 1.9km



y 4.5km

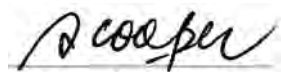
2km

Part A: General Information



1.1 Submission of the Annual Report to the Executive Authority

In accordance with the provision of the Public Finance Management Act (1 of 1999), we have the pleasure in submitting for presentation to Parliament this report of the activities of Robben Island Museum for the financial year ended 31 March 2022.



Dr Sathasivan Cooper

Chairperson of Council

31 July 2022

1.2 Robben Island Museum's general information

Registered name	Robben Island Museum
Registered office address	Nelson Mandela Gateway to Robben Island Clocktower V&A Waterfront Cape Town 8002
Postal address	P.O. Box 51806 Waterfront 8002
Telephonic contact number	021 413 4200
Email address	info@robben-island.org.za
Website address	www.robben-island.org.za
External auditors	Auditor General of South Africa
Bankers information	Nedbank and Standard Bank
Company secretary	Resolve Secretariat Services (Pty) Ltd

1.3 List of Abbreviations

AFS	Annual Financial Statements	PHED	Public Heritage Education Department
AGSA	Auditor General South Africa	PR	Public Relations
APMHS	African Program in Museum and Heritage Studies	RI	Robben Island
APP	Annual Performance Plan	RIM	Robben Island Museum
CEO	Chief Executive Officer	RIWHS	Robben Island World Heritage Site
CFO	Chief Financial Officer	SAHRA	South African Heritage Resource Agency
CHO	Chief Heritage Officer	SAMSA	South African Maritime Safety Authority
DSAC	Department of Sport, Arts and Culture	SAMA	South African Museums Association
DEA	Department of Environmental Affairs	SARS	South African Revenue Services
DAFF	Department of Agriculture, Forestry and Fisheries	SCM	Supply Chain Management
DPW	Department of Public Works	SETA	Sector Education Training Authority
EPP	Ex-Political Prisoner/s	SMART	Specific, measurable, achievable, realistic and timed
GRAP	Generally Recognised Accounting Principles	UNESCO	United Nations Educational, Scientific and Cultural Organization
ICMP	Integrated Conservation Management Plan	US	University of Stellenbosch
MoU	Memorandum of understanding	UWC	University of the Western Cape
MSP	Maximum Security Prison	VAT	Value Added Tax
NMG	Nelson Mandela Gateway to Robben Island		
PFMA	Public Finance Management Act		

Introduction

On behalf of the Council of Robben Island Museum (RIM), I am pleased to submit the Annual Report for the year ended 31 March 2022. This report is submitted in accordance with the Constitution of the Republic of South Africa, 1996; the Cultural Institutions Act of 1998; the Public Finance Management Act of 1999; Treasury Regulations, 2001 and other applicable legislation.

This report coincides with the last term of the RIM Council, which was appointed during the 2019/20 financial year. RIM's Council, through the Executive Office, coordinated planning and reporting aligned to National Treasury requirements and ensured that all statutory meetings were timeously held. Performance reporting against predetermined objectives was 87% in 2021/2022.

The COVID-19 pandemic has greatly impacted our operations and revenue generation capabilities. However, the continuous turnaround of RIM's financial health and sustainability is being achieved by implementing various strategies to strengthen RIM's internal control environment and revenue-generating ability.

RIM is pleased to report that an unqualified audit report has been received from the Auditor-General for the 13th consecutive year.

High Level Overview of Robben Island Museum's Strategy and performance in its respective sector.

RIM managed to attain an admirable annual performance of 87% despite the immense changes in working conditions and budgetary constraints.

Strategic relationships

During the period under review, RIM strengthened existing strategic relationships in South Africa and on the African continent through maintaining strategic relationships with Le Morne Cultural Landscape (Mauritius), Gorée Island (Senegal), National Department of Tourism, Department of Forestry, Fisheries and the Environment (DFFE), Robert Sobukwe Foundation, African World Heritage Fund (AWHF), Robert Sobukwe Trust, City of Cape Town, Armscor, Gunners Association and the Southern African Foundation for the Conservation of Coastal Birds (SANCCOB). New strategic partnerships include an on-going dialogue between RIM, State Museum of History of St Petersburg in Russia, L'Agence française de Développement (AFD) and L'Institut national de l'audiovisuel (INA, France) on digitising the Mayibuye Archives targeted for implementation at the beginning of the 2022/2023 period. RIM continued to partner with industry players, across both public and private sectors, in order to capitalise on industry trends and developments.

Challenges faced by Council

During the period under review the Council faced the following challenges:

1. Impact of COVID

RIM, just like other entities in South Africa and globally, was impacted by the unexpected outbreak of the COVID-19 Pandemic and lockdowns which induced the premature closure of tourism activities at Robben Island. RIM remains vulnerable to the pandemic's direct and indirect consequences. Due to lockdown restrictions RIM had to close for the entire month of July 2021. However, as vaccination rates increased, lockdown restrictions worldwide have been reduced, allowing visitor numbers to quadruple compared to the 2020/2021 period.

2. Funding and Organisational Structure of this World Heritage Site

Funding for RIM remains unaligned to RIM's compliance requirements as a World Heritage Site, making it difficult to fully implement the 3rd Integrated Conservation Management Plan (ICMP) with certainty. Whilst alternative funding has been sourced



for some programmes, financial support remains inadequate for the full implementation and assessment of the 3rd ICMP, and development of the 4th ICMP. The organogram of the Heritage cluster for Robben Island should be reviewed in such a way that it is fit for purpose to deliver the implementation of the 4th ICMP in the next 5 years (2023-2028).

3. Implementing Infrastructure and Facilities Management Programmes

RIM has always experienced major challenges in managing, funding and implementing conservation and maintenance works in the built environment, bulk services and horticulture / landscaping on Robben Island. The tripartite agreement (signed in 2015 for five years) binding the Departments of Sport, Arts and Culture (DSAC), Public Works and Infrastructure (DPWI) and RIM expired in March 2019 and has not been renewed. In addition, the 4-year contract of the Implementing Agent appointed by DPWI to serve RIM also expired in 2018. RIM has been without a facilities management implementing agent since March 2019, which led to DSAC and DPWI agreeing to RIM undertaking current infrastructure capital projects. What DPWI relies on are short-term contracts for the operations and maintenance of Robben Island's bulk services and also for reactive maintenance of the buildings.

In light of this, RIM has proposed a way forward to DSAC and DPWI to take over the facilities management role as the main Implementing agent of DPWI with a view to arrest the slow delivery of the infrastructure maintenance programme and to support interpretation, visitor experience and to improve the state of conservation of the built environment. DPWI has acceded to some aspects of RIM's proposal. However, the main resource for the management of RIM infrastructure is still to be secured by DPWI. RIM as a matter of prudence continues to highlight these challenges with both DPWI and DSAC so that a sustainable long-term solution is arrived at. RIM will be used as a pilot in terms of the Framework for Infrastructure Delivery Management.

4. Governance of relationship between RIM and Ex Political Prisoners

Relationships between RIM and Ex Political Prisoners (EPPs) have at times proved challenging, as seen from negative media reports. To improve RIM's relationship with EPPs, an EPP Advisory Committee was established in 2017/2018 as a sub-committee of the Heritage and Education Committee of RIM's Council. While RIM has made these efforts to create dialogue with the EPPs (given their life-changing and lifelong relationship with Robben Island), it is critical that expectations of EPPs, which are broader than the mandate of RIM, be addressed through a holistic and inclusive approach involving other relevant government departments and stakeholders. Addressing some EPP concerns, such as beneficiation, is a process beyond the remit of RIM as a cultural and heritage institution. RIM has also initiated a process to enter into an MOU with the Ex Political Prisoners Association (EPPA) which represents all the membership of EPPs to regulate the relationship.

5. Boat capacity

The boat capacity has been insufficient for many years, with recent procurement attempts failing. While the additional vessel procured in 2019 has considerably assisted RIM during the pandemic, RIM will continuously review this capacity to ensure that public expectations and demand are met. RIM will explore ways to increase additional capacity.

Strategic focus over the medium to long term period

Going forward, it is important for RIM to:

- **Continue to improve relations with Ex Political Prisoners Association (EPPA)** to ensure that (i) Employer-Employee Relations are maintained in the work place, (ii) socio-economic benefits of EPPs are addressed in a holistic manner as a stakeholder-driven process with the support of other relevant government departments and, (iii) that EPPs continue to be a cardinal source of the unfurling narrative, including dissemination to future generations through a properly managed succession and heritage innovation plan, (iv) This will include developing a new generation of guides mentored by EPP mentors for a historic, living prison narrative to ensure transmission of their social memory into the future.
- Ensure holistic and inclusive narrative of political imprisonment through interacting with EPP families and national and international organisations that supported political prisoners.
- **Continuously improve tourism infrastructure in line with public demand and ensure universal accessibility of this notable World Heritage Site.**
- **Assess the 3rd ICMP in order to identify gaps and opportunities. Thereafter, the 4th ICMP will be developed.**
- Continued implementation of the Integrated Disaster Risk Management Plan and the infrastructure programmes as priority areas.
- Improve the presentation and delivery of a holistic and inclusive narrative that takes into consideration the multi-layered values of the cultural landscape through an integrated tour guiding model and diversified tour options as part of RIM's product development and innovation strategy.
- Implement the adaptive re-use programme at Robben Island as a conservation strategy and towards diversification of product and revenue streams in order to augment the grant from DSAC. RIM Council has deliberately adopted this programme to assist towards creatively attaining sustainability for conservation, operations and staff costs at RIM. In the implementation of adaptive re-use, RIM is conscious of the need to avoid destroying the site and to preserve its Outstanding Universal Value and the unique heritage attributes of Robben Island.
- Broaden strategic partnerships to continue support the implementation of the 3rd ICMP and related Operations Plans. It is important for RIM to maintain excellent relations with all stakeholders, in particular SAHRA, DFFE, United Nations Educational, Scientific and Cultural Organisation (UNESCO) and Advisory Bodies such as ICCROM, ICOMOS and IUCN. The AWHF, including national chapters of Advisory Bodies such as the International Council on Monuments and Sites (ICOMOS-SA) should be engaged.
- Proper infrastructural support for the Mayibuye Archives through intensifying the process of researching alternative accommodation for RIM's national archives in Cape Town. The purpose is to implement benchmarked archival practices and increase public access to all such archives as part of product diversification for Robben Island. Negotiations on the relocation of Mayibuye Archives from within the UWC campus remains important as part of expanding the influence of both RIM and UWC where continuous engagements between the leadership of UWC and RIM are underway.
- Position RIM to be able to attract and retain a talented and skilled workforce.

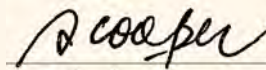
Acknowledgements / Appreciation

The RIM Council is grateful to DSAC for its critical support of RIM. A special word of gratitude is due to the Parliamentary Portfolio Committee on Sport, Arts and Culture, the DFFE, the National Department of Tourism, the Department of Correctional Services, the AWHF, SAHRA, the City of Cape Town, the Universities of the Western Cape, Cape Town (UCT), and Stellenbosch (SU), and the Embassies of France, Slovakia and Argentina in South Africa, and the Consulate of the Republic of Namibia, Cape Town. RIM also thanks each one of its stakeholders, especially the public, for their crucial support.

We are grateful to the tireless RIM staff who strive to ensure that this World Heritage site achieves its strategic objectives. Lastly, expect dedication and commitment from Council, which brings vast governance, heritage, conservation, educational, and research expertise, infused with energy and inspiration.

Conclusion

Positioning RIM to become self-sustainable and responsive to contemporary needs without compromising the significance and Outstanding Universal Value of Robben Island as a national, continental and World Heritage site remains central to vision of the RIM Council.



Dr Sathasivan Cooper
Chairperson of Council
31 July 2022

Introduction

I have great pleasure in presenting the Annual Report of Robben Island Museum (RIM) for the year 2021/2022. While financial stability has been attained in recent years, the entity still has the inability to allocate sufficient resources towards the comprehensive research, interpretation, conservation and preservation of both its tangible and intangible heritage. The COVID-19 pandemic, impacted our operations and threatened the financial stability that has been achieved over the past decade. However, the entity will implement the necessary steps to ensure its future sustainability through augmenting strategies focusing on product diversification and revenue enhancement. The impact of COVID-19 has further negatively impacted the availability of resources just as the entity was positioning itself to prioritise critical investment in conservation, interpretation, ferries and digitisation. Despite the numerous challenges, the Island is an outstanding asset and provides several exciting opportunities which remain untapped. Balancing sustainability and these competing imperatives is going to be critical in ensuring our recovery and unlocking the potential of this iconic site.

General financial review of the public entity

Robben Island Museum's finances are managed in accordance with the Public Finance Management Act of 1999, and the entity's internal auditors Nexia SAB&T, assisted the RIM Council and Management team in strengthening the control environment and risk management for the period under review.

RIM has received an unqualified audit for the 2021/2022 financial period.

It is important that the Museum's Annual Financial Statements are understood and interpreted within its overall strategic objectives. As a public entity, the Museum is expected to generate sufficient income in order to make good on its commitments. The Museum also applies and requests permission from National Treasury to retain its surpluses annually in order to respond adequately to the demands of various business cycles and capital investment requirements.

Boat operation remains a critical operational risk due to insufficient boat capacity. This risk is increased as the impact of COVID-19 on the sustainability of hired boats is imminent due to a decrease in demand across the industry. All these factors combined, have resulted in RIM cancelling tours thereby affecting revenue generation. These impacts, if not strategically mitigated, have the ability to impact the future growth of tourist numbers and negatively impact the ability to diversify income streams. It is imperative that the boat capacity constraint risk be reduced to an acceptable level through strategic interventions around the ferry operations model and sustainable investment strategy on the acquisition and management of the transport infrastructure including the ferries. Despite the purchase of a new vessel (MV Krotoa) which came into operation in the 3rd quarter of the 2019/2020 financial year, the boat capacity remains a challenge for RIM. To this end a Ferry Feasibility Study was conducted and is being reviewed to ensure its recommendations are aligned to the needs of the institution.

Despite the above-mentioned challenges, coupled with exposure to fluctuating ferry maintenance costs and diesel prices which pose a significant risk for planning purposes, RIM has consciously aimed to keep ticket price increases for locals to a minimum. However, due to the impact of COVID-19, various marketing campaigns had to be implemented offering discounts to locals to attract the South African market which was a small proportion of RIM's annual visitor numbers pre-COVID.



As in the previous years, RIM management has continued to intensify cost containment measures and to strengthen the control environment. A myriad of efforts is employed to identify and quantify existing commitments to ensure that these are matched with RIM's income-generating capabilities. While RIM has managed to increase cash reserves in recent years, it should be noted that a substantial portion of the funds are ring-fenced for infrastructure capital projects (relating to infrastructure grants received from the DSAC). The remaining cash reserves are inadequate to address all the entity's resource requirements in order for the entity to address all mandates and needs. Due to the COVID-19 pandemic cash reserves earmarked have been reprioritised to ensure the sustainability of the entity beyond COVID-19 with the primary aim to protect staff livelihoods.

It is also worth noting that RIM continues to face uncertainty with diesel funding, which is critical for power generation and funding for horticultural services on the island. The DPWI previously funded this function, but when it was transferred to RIM there was no adjustment in the subsidy allocation. Robben Island Museum has had to absorb the cost into its already strained operational budget. The current shortfalls are R5M for diesel and R2M a year for horticultural services. Funding cuts to these essential services were undertaken without the required long-term funding commitment to RIM.

Spending trends of the public entity

An annual performance plan is developed in line with RIM's 5-year strategy with an accompanying budget and this informs the spending patterns. Spending for the year is closely monitored to ensure that set budgets are maximised.

Capacity constraints and challenges facing the public entity

Considerable concern is the number of critical vacancies identified in the organization; especially within the heritage division and can only be filled once the funds are available. Prioritizing the filling of these vacant positions, particularly in the light of the current financial constraints is critical in order to best strategically position the entity going forward.

Discontinued key activities / activities to be discontinued

There have not been any planned activities as per the Annual Performance Plan, that have been discontinued in the 2021/2022 period. Even though no key activities have been discontinued, many key activities per the 3rd ICMP were not earmarked for implementation per the Annual Performance Plan due to insufficient funding.

New or proposed key activities

During quarter three (3) of the 2021/2022 financial period, RIM embarked upon a road to recovery project in order to identify low hanging fruits to increase revenue generation through diversification of product offerings as well as identifying system improvements to better streamline processes. Concurrent to this, a business model review has been undertaken to reset RIM's strategy and recover from the impact of the COVID pandemic. The new business model will be a primary vehicle within which RIM will increase value to all its stakeholders ultimately positioning the entity into the future to ensure a sustainable organisation.

Supply chain management

RIM has adequate SCM processes and systems in place to ensure that all procurement is compliant with National Treasury regulations and the PFMA.

All concluded unsolicited bid proposals for the year under review

There were zero unsolicited bids received during 2021/2022 financial year.

Challenges experienced and how they will be resolved

Built Environment: The Department of Public Works and Infrastructure is the legal custodian of the Island and is responsible for the maintenance of Island Infrastructure. The implementation of Capital Works and Projects has been devolved to RIM which has a dedicated Infrastructure and Facilities Management (IFM) department in place. This division is resourced to ensure that the entity is capacitated to adequately review all built environment projects and general real estate matters on the Island and the mainland. The scope includes capital repairs and upgrades, restoration, operations of the bulk services plants and overall remedial maintenance of buildings. RIM's IFM department also ensures that projects undertaken address the requirements of the entity, especially with respect to conservation, visitor experience and interpretation. This department plays a vital role in the successful implementation of the Tripartite agreement with DSAC and DPWI in looking after the interests of RIM in relation to Infrastructure projects and maintenance being performed on the Island.

RIM notes with concern issues that have not been properly addressed under the DPWI programme, which include:

- The huge backlog with respect to preventative and general maintenance of the built environment, especially the buildings that are critical to interpretation.
- The high cost for Facilities Management paid to the Implementing Agent by DPWI which resulted in greatly reduced allocation of funds for repairs and maintenance, especially to buildings critical for interpretation. These costs amounted to 46% of the IFM budget over a 4-year period.
- The lack of an integrated planning approach to resource management (water, waste and energy resources).

In addressing these challenges and as presented by the Chairperson of RIM Council, RIM has proposed to take over the role of the Sole Implementing Agent on behalf of DPWI. This will enable RIM to be agile and proactive in the manner with which the planned maintenance programme is rolled out.

Human Resources: RIM has a challenge in having a balance between the strategic plan and organizational structure in view of the budget constraints. There are sixty critical vacancies that have been identified by the organizational review as well as a result from high staff turnover rate due to the uncertainty associated with the going concern as a result of the negatively impacted tourism sector as well as the decreased visitor numbers. Prioritizing the critical vacancies is vital in order to optimally and strategically position the entity going forward.

During the period under review, RIM would like to report that there is a recognised Union representing workers. RIM and the Union signed a recognition agreement to govern their relationship, including provisions for independent brokering in cases where both parties fail to agree.

Audit report matters in the previous year and how would be addressed

There were no major audit findings in the previous year. Minor findings were raised during the annual audit and rectified immediately before the Auditor General audit was finalised.

Outlook/ Plans for the future to address financial challenges – Economic Viability

In order to diversify revenue streams to facilitate sustainability, RIM launched a walking tour experience in December 2021. In addition, RIM is planning to launch a Jetty 1 experience during 2022/2023 financial year.

Events after the reporting date

The extended lockdown as a result of COVID-19 negatively impacted the entity's going concern status, however with the easing of restrictions a gradual increase in tourist numbers have been noted. This increase is still far off from pre-COVID numbers, resulting in RIM's financial sustainability. As such RIM's available resources are closely monitored, identifying cost-cutting measures as well as the revenue enhancement strategies.

Acknowledgements

I wish to acknowledge the RIM Council for its continued support and strategic guidance to the Executive Management. This has ensured RIM to remain on a positive growth path and maintaining her fiduciary responsibilities and good corporate governance in 2021/22.

A special word of gratitude goes to the staff of RIM for their dedication and determination to assist RIM in achieving its strategic objectives in the face of extreme challenges. This support is embodiment in the Outstanding Universal Value (OUV) of the site: "the Triumph of the Human Spirit against adversity".

The Museum would not have managed to accomplish programmes and activities without the support of the following partners; tourism sector (especially tour operators and tourism bodies), various government departments (among them but not limited to; National Department of Tourism, Department of Forestry, Fisheries and the Environment, Departments of Correctional Services, Department of Public Works etc.), heritage agencies (in particular, the African World Heritage Fund for the financial and technical support rendered to the institution and South African Heritage Resources Agency for their advisory role), the local municipality, local and international universities and the private sector at large.

Lastly but not least, I wish to thank the Department of Sport, Arts and Culture for their continued financial and policy guidance to Robben Island Museum and for their unwavering support in making RIM a recognised World Heritage Site through various bilateral promotional initiatives as part of cultural diplomacy.



Ms Abigail Thulare
Chief Executive Officer
31 July 2022

1.6 Statement of responsibility and confirmation of the accuracy of the annual report

To the best of my knowledge and belief, I confirm the following:

All information and amounts disclosed in the annual report is consistent with the annual financial statements audited by the Auditor General.

The annual report is complete, accurate and is free from any omissions.

The annual report has been prepared in accordance with the guidelines on the annual report as issued by National Treasury.

The Annual Financial Statements (Part E) have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board which are the standards applicable to the public entity.

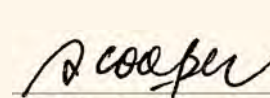
The accounting authority is responsible for the preparation of the annual financial statements and for the judgements made in this information.

The accounting authority is responsible for establishing, and implementing a system of internal control has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information and the annual financial statements.

The external auditors are engaged to express an independent opinion on the annual financial statements.

In our opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the entity for the financial year ended 31 March 2022.

Yours faithfully



Dr Sathasivan Cooper
Chairperson of Council
31 July 2022



Ms Abigail Thulare
Chief Executive Officer
31 July 2022

1.7 Robben Island Museum in the Spotlight

Coastal cleanup crew
Two Oceans Aquarium
(21 September 2021)





Tour operators event on RIM

(18 November 2021)



Russian consulate visit on RIM

(6 October 2021)



1.8 Strategic overview

Core Business of Robben Island Museum

The core business of Robben Island Museum is:

- To conserve and act as a custodian of the multi-layered tangible and intangible heritage of Robben Island;
- To offer an inclusive, holistic and balanced interpretation of the island to the visitors and showcase many of its possible experiences; and
- To present a responsible, ethical, environmentally-sensitive and inspirational tourism experience.

Government Department

Department of Sport, Arts and Culture

Legal form

The entity is established in accordance with the Cultural Institutions Act, 1998, is a schedule 3A public entity in terms of the Public Finance Management Act, 1999; and is also governed by the National Heritage Resources Act, 1999.

Vision

To preserve and promote Robben Island as an inspirational national treasure and World Heritage Site that symbolises the triumph of the human spirit over extreme adversity and injustice.

Mission

- To conserve and manage the cultural and natural resources in order to retain the significance and the Outstanding Universal Value of the site;
- To promote an inclusive and holistic understanding of the Island's multi-layered history;
- To develop responsible and sustainable tourism products and services that offer a unique visitor experience;
- To share, educate and communicate the values, experience and legacy of Robben Island; and
- To ensure Robben Island Museum adheres to good practices for managing a World Heritage Site.

Values (HEART)

In order to deliver a service-minded culture which focuses on integrity, excellence, education and quality customer experience, the following are Robben Island Museum's values:



Honesty



Excellence



Accountability



Respect



Transparency

1.9 Legislative and other mandates

The mandate and core business of Robben Island Museum, a schedule 3A public entity, is underpinned by the Constitution and other relevant legislation and policies applicable to government departments. In addition, Robben Island Museum performs its functions in accordance with its Integrated Conservation Management Plan (ICMP), a UNESCO compliance document which the museum updates every five years.

The specific mandate of Robben Island Museum is derived from the following Acts, Policies, Treaties and Conventions:

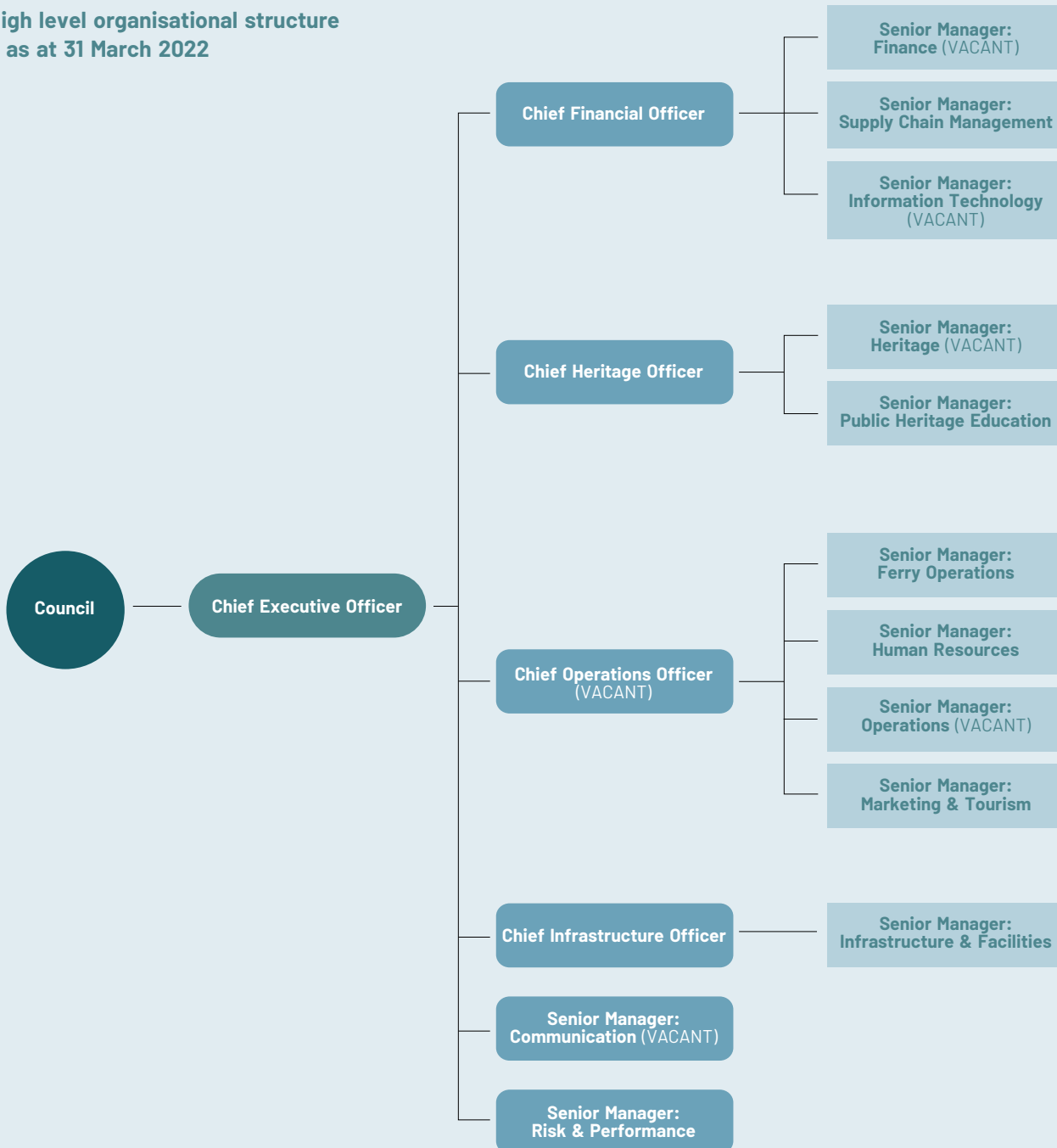
- National Heritage Resources Act, 1999
- The Cultural Institutions Act, 1998
- The National Monuments Act, 1969
- The South African World Heritage Convention Act, 1999
- The Public Finance Management Act, 1999 and National Treasury Regulations
- The National Environmental Management Act, 1998
- Cape Nature and Environmental Conservation Ordinance, 1974
- Conservation of Agriculture Resources Act, 1983
- Marine Living Resource Act, 1998
- Environment Conservation Act, 1989
- Sea-shore Act, 1935
- National Veld and Forest Fire Act, 1998
- National Water Act, 1998
- The South African Constitution Act 108 of 1996
- Promotion of Access to Information Act 2 of 2000
- Cultural Institutions Act 119 of 1998
- National Archives of South Africa Act 43 of 1996
- Ships Registration Act 58 of 1998
- Marine Pollution Intervention Act 64 of 1987
- Tourism Act 72 of 1993
- Government Immovable Asset Management Act
- Consumer Protection Act 1 of 2011
- Intellectual Property Laws Amendment Act
- Dumping at Sea Control Act 73 of 1980
- Admiralty Jurisdiction Regulation Act 1983
- Merchant Shipping Act 57 of 1951
- Maritime Zones Act 15 of 1994
- Disaster Management Act 57 of 2002
- Sea Birds and Seals Protection Act 46 of 1973
- International: The World Heritage Convention, 1972
- Basic Conditions of Employment Act No 75 of 1997
- Occupational Health and Safety Act No 85 of 1993
- Use of Official Languages Act, No 12 of 2012

1.10 Organisational structure

Executive Officers

Name of Executive	Position	Date appointed	Date Resigned
M Dada	Chief Executive Officer	1 July 2016	30 September 2021
Ms Abigail Thulare	Chief Executive Officer	2 November 2021	N/A
B Crocker	Chief Financial Officer	31 March 2018	N/A
P Taruvinga	Chief Heritage Officer	1 September 2013	30 June 2021
GJ Manana	Infrastructure and Facilities Executive	1 August 2015	30 June 2021
T Nemaheni	Chief Heritage Officer	1 September 2021	N/A
M Makhoalibe	Chief Infrastructure Officer	1 August 2021	N/A

High level organisational structure as at 31 March 2022







Part B: Performance Information



2.1 Auditor-General Report: Predetermined objectives

The AGSA currently performs the necessary audit procedures on performance information to express an opinion in the management report on the usefulness and reliability of the reported performance information for selected programmes, and report material findings in the auditor's report. Refer to the Report of the Auditor-General.

2.2 Overview of Robben Island Museum's performance

This section of the Annual Report provides a detailed overview of Robben Island Museum's (RIM) performance by highlighting the activities and involvement in projects, initiatives and partnerships during the 2021/2022 financial year, which contributed to meeting RIM's strategic objectives as a declared cultural institution and a World Heritage Site. The Performance Information Report presents strategic objectives, targets and achievements of RIM's programmes.

As a public entity in the heritage sector, National Treasury has provided prescribed Estimates of National Expenditure (ENE) programmes to which spend and objectives have to align.

Robben Island Museum has at a high-level allocated our departmental activities and budgets as close as possible to the ENE guidelines; however, having ferry operations, a tourism element and estates makes RIM unique when compared to other museums.

RIM's allocations of departments to ENE programmes are as follows:

ENE Programme	Sub-programmes
Business Development	Heritage Department Ferries Department Estates and Infrastructure Department Marketing and Tourism Department Operations Department
Public Engagement	Public Heritage Education Department
Administration	Office of the CEO Finance, Supply Chain and Information Technology Department Human Resources Department

2.3 Strategic outcome orientated goals:

The core business of Robben Island Museum as a heritage institution is outlined in the Integrated Conservation Management Plan (ICMP). The Strategic Goals/Objectives from the ICMP guide RIM's Strategic Plan and the APP 2021/2022:

GOAL 1 To strengthen governance of Robben Island Museum to ensure effective management.

GOAL 2 To conserve and maintain the natural and cultural heritage of Robben Island.

GOAL 3 To disseminate information about Robben Island to a broad audience.

GOAL 4 To develop and promote Responsible Tourism operations.

GOAL 5 To foster stakeholder relations and partnerships.

2.4 Situational analysis:

Service delivery environment:

The core business of RIM is to promote research, education and tourism, the conservation of Robben Island's intangible and tangible heritage in line with National and World Heritage standards. Social responsibility towards ex political prisoners is becoming another pillar of RIM's business framework.

Key priorities:

- Professional customer services and quality interaction;
- Efficient public relations;
- Pro-active communication;
- Repeat visits of customers (through varied offerings);
- Maintenance of positive relationships with clients, stakeholders, and suppliers;
- Interactive and effective professional "meet and greet" services will be introduced;
- Professional ticketing and guiding services provided;
- Diversified interpretation built into the product design (e.g. customised tours, light-hearted side of RI);
- Use of technology for self-guided tours;
- Consistency and availability of the boat service will be improved;
- Media and social media will be used in public relations and marketing and it will be ensured that RIM has an effective and modern website; and
- Identification of brand ambassadors, including strategic partnerships to promote RIM.

The result will be more visitors, more diversified tours bought by visitors, more repeat visitors, and visitors prepared to pay higher prices for premium services. This will lead to higher income for RIM. Furthermore, sponsorships, events and new partnerships will further increase the income.

As far as the costs are concerned, certain investments will have to be made in maintenance of the Island, organisational refinement, filling key positions, training, marketing, PR, stakeholder relations, new partnerships and better systems. This is necessary to improve effective customer services (incl. "meet and greet" services), effective operations management, effective ticketing system, effective public relations, diversification tour offering, consistent ferry operations, performance management, quality control, and original and applied research for conservation and heritage purposes.

Most importantly, resources will have to be aligned to deliver according to the demands of the business model.

This will entail the following:

- A professional and qualified staff complement is needed.
- The organisational structure needs to be aligned to the value proposition.
- Human resources need to be effectively utilized.
- Professional tour guiding services must be offered with authentic tour packages/ tour offerings.
- The NMG building, Jetty 1 and the Mayibuye Archives (located at UWC) must be effectively utilized.
- An effective operations office

- An effective infrastructure management office
- Effective marketing and public relations office
- Effective heritage and conservation services
- Ferries to provide consistent ferry services
- Assets on the Island properly maintained (e.g. land, flora and fauna, historical buildings and other structures, collections, and exhibitions).

Additional costs will therefore have to be incurred in the short term – but in the long term these would be more than offset by the increased income and increased reputation of RIM that would result from this proposal.

Adaptive re-use of facilities at Robben Island

Adaptive reuse is defined as the process of reusing a building (s) for a purpose (s) other than which it was built or designed for but without comprising its integrity, significance and the architectural values. RIM is looking for creative proposals around the alternative sustainable use of the heritage facilities and landscape on the island.

The adaptive reuse of Robben Island will take into consideration the

- (i) the legal framework applicable to the site as national heritage and World Heritage site, in particular maintaining the significance/outstanding universal value, authenticity and integrity of the site as a cultural landscape;
- (ii) the need to position RIM as a competitive tourism destination of national and international significance but creating a synergy with the current and similar activities of RIM;
- (iii) the expectations and needs of local communities and visitors to the Island;
- (iv) beneficiation framework for local communities, and in particular the ex-political prisoners towards contributing to national imperatives on socio-economic development; and
- (v) the possibility of integrating green technology into the proposed adaptive reuse(s) of the Island and in particular promoting zero diesel on the island.

Integrated Conservation Management Plan

Robben Island Museum is a World Heritage Site which creates additional responsibilities for management in terms of compliance and reporting on performance, not only to the Department of Arts and Culture, but also to the Department of Environmental Affairs and UNESCO.

The implementation of the ICM requires dedicated funding and resources to ensure compliance to the World Heritage Convention Act, No.49 of 1999.

During the period 2010 to 2014 RIM was placed on UNESCO's reactive monitoring list and the World Heritage Committee Agenda, however, through management interventions RIM has been removed from both the monitoring process and as a discussion item on the Agenda.

UWC-Robben Island Museum Mayibuye Archives

The UWC-Robben Island Museum Mayibuye Archives is the repository of all acquired and donated collections (archival documents, artefacts, historical papers, photographs, artworks and audio-visual material) related to the struggle against Apartheid, the freedom struggle and political imprisonment in South Africa. The challenges facing Mayibuye Archives remain unresolved. These stem from the archives being located within the UWC campus. There is (i) no proper and adequate space for proper management of the collections, (ii) inappropriate infrastructure for the optimal conservation and safekeeping of collections and (iii) risk of destruction due to perennial student protests rocking Universities in South Africa. In mitigation, RIM continues to implement collections management strategies, including compliance with GRAP103 with the limited supportive infrastructure being installed to control access, security and movements of collections. Resolving the space allocated to Mayibuye Archives at UWC remains a priority, including exploring an alternative location outside the campus in whole or in part. Regarding the latter, RIM is exploring alternative sites, on the mainland for collections facility or one stop shop museum with capacity for interpretation, collections and public programming. Dialogue on this matter continues with UWC.

Research and knowledge production

Historically, research at RIM has been driven by various institutions and individuals based on their research topics. The researches undertaken have contributed but have also not necessarily been responsive to RIM's strategic intent around presenting an inclusive and holistic narrative. The RIM internal research has been limited to EPP Reference groups and the voluntary recording of EPPs when they visit the Island and at funerals of EPPs. The products produced include DVDs, leaflets and content filtering through in the current narrative of the island. As part of implementing, Strategic Research Agenda (SRA), RIM has conducted interviews with individual EPP's, transcribed reference materials, and recorded EPPs visiting the island. Priority will be placed on individual EPP's in other provinces of South Africa. RIM is exploring a partnership with the Cape Peninsula University of Technology (CPUT) on the same project. The aim is to document as many as possible EPPs before they pass on. Implementing the memorialisation project in order to enhance visitor experience remains a priority, with long hanging fruits implemented along the current visitor nodes. Going forward this will be supported through analysis of existing data. Developing exhibitions at Nelson Mandela Gateway and the Maximum-Security Prison on the Island remains a priority as a by-product of research. Funding is needed to realise the full dream of memorialising Robben Island as a place of social memory.

Ferry operating model

The current boat operation is still at a critical stage and it has become imperative that the boat capacity constraint risk be reduced. Whilst RIM has adopted a hybrid approach with the use of RIM owned vessels and chartered vessels, some of the chartered vessels are slow and old. Vessels need to be removed regularly for maintenance and surveying, which means that other ferries need to be available during these times to ensure operations continue seamlessly.

The lack of suitable vessels within the current fleet, coupled with limited reliable vessels in the current hybrid approach, to operate under the harsh weather conditions, has meant RIM has had to cancel tours in some instances due to adverse weather conditions and insufficient vessel capacity. The

insufficient vessel capacity negatively impacts RIM's operations and reputation. This has had a major impact on RIM's ability to generate budgeted revenues for the foreseeable future. The entity has had to turn away tourists in low season due to a lack of capacity when boats have gone out of commission in the quarter.

The new passenger ferry, Krotoa, has made an improvement to stability and reliability in RIM's operation, however it will not solve RIM's ferry transportation problems as RIM needs to expand its fleet to meet tourist demand. RIM is exploring various avenues to unlock further funds, to procure additional vessels, this will ensure RIM increases visitor numbers and brings more stability and reliability to its ferry operation.

Infrastructure and built environment

The Council and Management of RIM has since 2010 identified as an area of concern the inadequate strategic alignment between maintenance/capital works projects and the strategy of RIM.

During 2013-14 RIM took responsibility for the maintenance of the island and aimed to gradually build capacity. However, the uncertainty regarding long-term funding for infrastructure, especially the provision of electricity, water and waste removal, continued to pose problems and affected the museum's ability to achieve its strategic objectives, especially those outlined in the ICMP. RIM is the only museum in South Africa which had to assume the responsibility for municipal services. In September 2014, RIM entered into a relationship with the Department of Correctional Services, to assist with the maintenance and enhancement of Robben Island's narrative.

In February 2015 RIM was informed by DSAC and DPWI Directors General that DPWI intends to resume its responsibility of facilities maintenance on the island. A Tripartite Agreement outlining the relationship between RIM and the other two departments has been concluded. DPWI and its implementing agent, Coega Development Corporation, started executing the maintenance responsibilities on the Island from the beginning of the second quarter of 2015-16 financial year and this agreement ended in March 2018, whereas no other implementing agent has been appointed yet.

The implementation of this relationship has posed challenges for RIM who are at the receiving end of the services and visitor experience. To this end RIM proposes taking over the role of implementing agent for DPW. This proposal is to be followed by a comprehensive State of Readiness report to DAC.

Built environment

The built environment of Robben Island is an integral attribute of the conveyance of the significance of the multi-layered cultural landscape. This would include all the layers of the history, not only the political era, but all the layers of the history including the banishment period, World War 2, etcetera.

To date the built environment of Robben Island has not been properly maintained to the standard expected on a National and World Heritage Site.

Some of the major challenges experienced include:

- RIM has no built environment conservation manual;
- Inadequate technical skills to maintain the built environment;
- Difficulty experienced in the maintaining of the supportive municipal services;
- Complexity of ownership in relation to the buildings.

Tour guiding configuration and quality of narrative

RIM has become aware through market surveys and research that the current tour guiding configuration does not provide for the optimum service delivery expectations of the RIM visitors and market.

Complaints have been received of the quality of the service delivery, inconsistency of narrative, group sizes and delays in service.

RIM has prioritised two specific APP targets which will seek to address the challenges related to tour configuration which include the improvement of the narrative and the implementation of a new tour guiding model.

Matching performance to funding

RIM receives an annual grant from DSAC which only covers a portion of the operational costs. RIM thus has to generate a significant portion of revenue to ensure costs are adequately covered for the entire financial year. Due to the seasonality of revenue (peak season falls in quarter 3 and 4), projects related to APP targets are sometimes deferred until the last quarter when management can determine whether there is sufficient funding to execute on the deferred targets.

2.5 Organisational environment:

Governance and leadership

The RIM Council, whose term started in July 2016, continues to provide governance and leadership to the institution in line with DAC mandate on behalf of the Presidency. During the period under review, DSAC has appointed additional members to the Council in the areas of Tourism and Corporate Governance. This is strategic in ensuring that Council is responsive to the hybrid nature of Robben Island. Council received an induction and governance workshop during the period under review.

The prevailing business environment is not geared towards the achievement of RIM's strategic goals. The current staff establishment, salary structure, and configuration of departments need to be reviewed in order for RIM to achieve its strategic objectives.

With the review of the business model and 4th ICMP to be finalised in 2022/2023, the organisational structure will similarly require a review to align the strategic direction of the entity with its staff compliment.

Employees

RIM acknowledges the challenges of aligning the museum's strategic plan with the organisational structure, the budget and the 3rd ICMP. RIM absorbed a significant number of temporary employees into its permanent structure in the 2010/2011 financial year to stabilise operations. The absorption has created its own challenges as most of these employees lacked the necessary skills resulting in the current inefficiency and ineffectiveness in programmes delivery. To this end performance management system is now in place to provide a mechanism of addressing these challenges, including identifying skills capacitation programmes. In addition, the current subsidy grant received from DSAC is not sufficient to cover the increasing employee expenditure of RIM.

Relationship with Ex-Political Prisoners (EPPs)

The RIM Council and management recognise the importance of EPPs in the life history of Robben Island and the liberation struggle. As such the RIM Council has prioritised the finalisation of the museum's relationship with structures representing Ex-Political Prisoners through the establishment of an Ex Political Prisoners Advisory Committee. This will assist in ensuring that the museum delivers on its mandate to enhance the narrative and interpretation.

RIM Council recognises that Robben Island Ex-Political Prisoners from South Africa and Namibia are vital to the conservation of the multi-layered heritage of Robben Island.

2.6 Key policy developments and legislative changes:

Policy

RIM management has identified outdated organisational policies and procedures and has embarked on a project to review and update all RIM policies between 2019-2023 and thereafter annually if required. 22 policies have been updated during 2021/2022. A training schedule has been created for important policies to ensure that employees are aware of such policies.

Legislative changes

It should be noted that the Use of Official Languages Act, no 12 of 2012 will have a possible impact on the organisational structure for RIM as a language practitioner and two translators shall be required to implement the Act.

2.7 Progress towards achievement of institutional Impacts and Outcomes

RIM's impact statement refers to preservation and promotion of Robben Island as an inspirational national treasure and World Heritage Site that symbolises the triumph of the human spirit over extreme adversity and injustice. RIM has strived to achieve its impact through focusing of government outcome priorities. RIM has strived to improve quality of basic education through review and enhancement of the tour narrative, publication of research papers, new exhibitions and digitisation of reference group footage. RIM ensured that environmental assets and natural resources are well protected and continually enhanced through a digitisation project, strict control and conservation of heritage assets and protecting the Island through maintenance of fire breaks, reduction of alien invasive species (fire load) and firefighting management, development of an emergency bird collection procedure and ensuring the built

environment is maintained through upgrades. RIM has strived to enhance employment to add to inclusive economic growth through adaptive-re-use initiatives, spatial development, and diversifying products. RIM has contributed to a diverse and socially cohesive society with a common national identity through enhanced stakeholder management, inclusive symposiums, educational camps and outreach initiatives in all provinces. Lastly, RIM strives to maintain a responsive, accountable and effective and efficient local government system by recruiting critical vacancies, improving overall governance, implement new systems and processes to enhance performance and the internal control environment. There have been no amendments made to RIM's strategic plan in the 21/22 financial period.

2.8 Performance information per programme:

Overall performance:

During the financial year 2021/2022 RIM had a total of 23 performance targets per the APP.

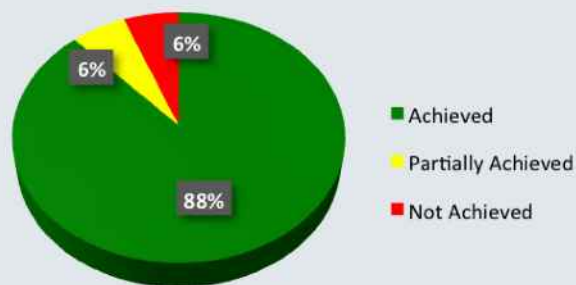
The overall performance for RIM was as follows:

- 20 targets were achieved; and
- 1 target was partially achieved; and
- 2 targets were not achieved.

RIM Annual Performance 2021/2022



RIM Annual Performance 2020/2021



When performance is compared to 2020/2021 performance the following performance improvement can be detected:

- RIM has achieved 1% less of its targets than the prior year. In the prior year 88 % of 17 targets were achieved.

Measurement basis for targets:

- (1.) **Over Achievement** of targets refer to where greater than 100% of the required task was completed.
- (2.) **Achievement** of targets represents 100% completion of a task.
- (3.) **Partial Achievement** requires 50% and more achievement of targets.
- (4.) **Non Achievement** is recorded when less than 50% of the required outcome is realised.

Programme1: Business Development

The Business Development programme fulfils the following strategic objectives of RIM: 2, 4 and 5 by providing strategic guidance and allocating resources for the implementation of the ICMP through the Strategic Plan.

The Business Development programme aims to:

- To protect and conserve the cultural (movable and immovable) and natural values of Robben Island.
- To maintain the outstanding universal value of Robben Island.
- To undertake continuous research in order to enhance interpretation.
- To promote and brand Robben Island as a Tourism Destination.
- To develop diversified products in order to expand the market base.
- To ensure effective public relations and communication.
- To establish and maintain effective partnerships with stakeholders.
- To protect and maintain the built environment of Robben Island.
- To provide and maintain supportive infrastructure and facilities.
- To maintain a safe, stable and reliable ferry service.
- To improve visitor experience through systems and service excellence.

The performance for the Business Development Programme was as follows:

- 2 targets were over achieved;
- 7 targets were achieved;
- 1 target was partially achieved; and
- 2 targets were not achieved.

Programme 1: Business Development



The significant achievements for the programme related to:

- 3076 items of the Mayibuye Archives Collection have been digitised, in order to conserve and maintain the cultural heritage of RIM as per Strategic Goal 2.
- Two (2) reports on management and conservation of seabirds were developed throughout the year, in order to conserve and maintain the natural heritage of RIM as per Strategic Goal 2.
- In order to further ensure responsible tourism operations through maintaining safe, stable and reliable ferry services, one (1) desktop drill checklist has been completed for an accident at sea and 90% of tours (fully or partially) were completed with RIM vessels through efficient implementation of the ferry maintenance plan.
- Five (5) marketing campaigns were launched during the period under review.
- Three (3) evacuation drills have been practiced to protect and maintain the built environment of Robben Island.



Sub programme: Heritage Department						
Outcome	Output indicator (KPI)	Planned Annual Target 2021/2022	Actual Achievement 2021/2022	Deviations from planned target to Actual Achievement 2021/2022	Comments on deviations	Audited Actual Performance 2020/2021
To undertake continuous research in order to enhance interpretation.	Number of Memory and Landscape Trails developed on Robben Island, per executive approved concept specifications, in the year	One (1) Memory and Landscape Trail developed on Robben Island, per executive approved concept specifications, in the year	Not Achieved One (1) Memory and Landscape Trail was not developed on Robben Island per executive approved concept specifications. Memorial seating and Ou Tronk exhibition were completed, however wall of names and interpretative text panels were not completed.	Due to dire financial circumstances of the entity, procurement of the interpretative text panels was put on hold until the financial position improved which only occurred near the middle of Quarter 4.	The interpretative text panels will be installed during quarter 1 of the 22/23 financial period	Over Achieved Seventeen (17) exhibitions were installed.
	Number of interviews of either ex-political prisoners, ex-warders or their families conducted in the year	Interviews conducted for one hundred and fifty (150) ex-political prisoners (or their families) and fifty (50) ex-warders (or their families), in the year	Not Achieved Seventeen (17) ex-political prisoners (or their families) interviewed and zero (0) ex-warders (or their families) interviewed	An analysis was undertaken investigating the need to employ unemployed EPP's to facilitate the process as well as a cost benefit analysis of outsourcing and insourcing the function. This would further assist with reducing the mistrust between EPP's and RIM and facilitate a smooth-running process as EPP's have often refused to be interviewed due to their intellectual property rights and other concerns. As such, there was insufficient budget to recruit EPP's to assist with this project in the current financial year. The Ex-warder interview process was halted during the year as well due to the passing away of a key person in the project and RIM was unable to employ a replacement person due to a moratorium on hiring due to s189 process.	EPP's will be employed during 22/23 financial period to facilitate the interview process. In addition, an Ex-Warder will be employed to facilitate the ex-warder interviews during 22/23.	Over Achieved One-hundred and fifty (150) EPP's or their families and sixty-five (65) ex-warders or their families were interviewed, totalling 215 interviews
To maintain the outstanding universal value of Robben Island.	Number of reports on the management and conservation of seabirds, in the year	Two (2) reports on the management and conservation of seabirds, in the year	Achieved Two (2) collated reports on management and conservation of seabirds	N/A	N/A	N/A
To protect and conserve the cultural (movable and immovable) and natural values of Robben Island.	Annual update of heritage asset register	One (1) annual update of the heritage asset register for the 2020/2021-year end	Achieved One (1) update of the heritage asset register for the 2020/2021-year end completed	N/A	N/A	Partially Achieved The heritage asset count for 2019/2020 was 95% completed due to the impact of COVID-19 and lockdown regulations.
To protect and conserve the cultural (movable and immovable) and natural values of Robben Island	Number of items of the Mayibuye Archives - Collections loaded onto the Atom system, in the year	2000 items loaded onto the Atom system, in the year	Over Achieved 3076 items loaded onto the Atom system, in the year	COVID-19 and lockdown allowed reduced targets and greater focus on the core business, as such additional items could be uploaded onto the Atom System.	N/A	Over Achieved 2633 items have been loaded onto the Atom system.

Sub programme: Ferries Department						
Outcome	Output indicator (KPI)	Planned Annual Target 2021/2022	Actual Achievement 2021/2022	Deviations from planned target to Actual Achievement 2021/2022	Comments on deviations	Audited Actual Performance 2020/2021
To maintain a safe, stable and reliable ferry service.	Percentage (%) of running tours, for which a RIM owned vessel is utilised (fully or partially), from the Nelson Mandela Gateway (NMG), in the year	65% of running tours carried out (fully or partially) by RIM owned vessels, in the year	Over Achieved 94% of running tours were carried out (fully or partially) by RIM owned vessels during 2021/2022	COVID-19's impact on tourist numbers have resulted in a drastically decrease in tour numbers which has allowed RIM to utilise its own vessels more during 2021/2022	N/A	Over Achieved 90% of running tours were carried out fully or partially by RIM commissioned vessels
	Number of desktop drill checklists completed for accidents at sea, in the year	One (1) desktop drill checklist completed for accidents at sea, in the year	Achieved One (1) desktop drill practiced and checklist completed for accidents at sea on 8 March 2022.	N/A	N/A	Achieved One (1) desktop drill checklist completed.

Sub programme: Infrastructure & Estates						
Outcome	Output indicator (KPI)	Planned Annual Target 2021/2022	Actual Achievement 2021/2022	Deviations from planned target to Actual Achievement 2021/2022	Comments on deviations	Audited Actual Performance 2020/2021
To ensure equitable access and operational safety for visitors	Number of evacuation drills practiced, in the year	One (1) evacuation drill practiced for Robben Island and two (2) evacuation drills practiced for the NMG, in the year	Achieved Two (2) evacuation drill practiced at the NMG on 16 August 2021 and 16 February 2022; and one (1) evacuation drill practised on Robben Island on 27 October 2021.	N/A	N/A	Achieved Three (3) evacuation drills were practised. Two (2) evacuation drills practices at the NMG on 23 July 2020 and 14 January 2021 respectively. One (1) evacuation drill was practiced on Robben Island on 21 August 2020.
To provide and maintain supportive infrastructure and facilities.	No performance indicator set for strategic objective due to budget and capacity constraints.	Target has been set in the future years for the strategic objective due to budget and capacity constraints in the current medium-term period.	No achievement noted as no target set.	N/A	N/A	N/A
To protect and maintain the built environment of Robben Island.	Number of Bluestone Quarry sites restored for interpretation, in the year	One (1) Bluestone Quarry Site restored for interpretation, in the year	Partially Achieved One (1) Bluestone Quarry Site 70% restored for interpretation purposes.	Delays have been experienced with completion of the Bluestone Quarry Site restoration relating to lack of available original material in order to comply with SAHRA permit requirements; adverse weather conditions damaged the wall delaying the project.	The project will be completed during quarter 1 of the 2022/2023 financial period.	N/A

Sub programme: Marketing & Tourism Department						
Outcome	Output indicator (KPI)	Planned Annual Target 2021/2022	Actual Achievement 2021/2022	Deviations from planned target to Actual Achievement 2021/2022	Comments on deviations	Audited Actual Performance 2020/2021
To promote and brand Robben Island as a Tourism Destination.	Number of executive approved marketing campaigns	Three (3) Executive approved marketing campaigns launched, in the year	Over Achieved Five (5) Marketing Campaign launched for Easter, Africa Month, Youth Month, South African tourism travel week campaign for domestic visitors, and attending the Africa Showcase Online Virtual Expo to promote to international buyers in North America and Europe.	Additional marketing campaigns were launched in order to attract different target markets to improve revenue and turn around RIM's deficit.	N/A	Achieved Four (4) marketing campaigns were held namely: Africa Travel Indaba; RIM Open Day; Private Tours and 21 Reasons to Visit RIM.
To develop diversified products in order to expand the market base.	Number of new products developed in the year	Two (2) new products developed, in the year	Achieved Two (2) new products developed, namely: Reviving NMG spaces into event friendly venues and Jetty 1 Tours.	N/A	N/A	N/A

Sub programme: Operations						
Outcome	Output indicator (KPI)	Planned Annual Target 2021/2022	Actual Achievement 2021/2022	Deviations from planned target to Actual Achievement 2021/2022	Comments on deviations	Audited Actual Performance 2020/2021
To improve visitor experience through systems and service excellence.	Number of training sessions held to improve operations in the year	Six (6) training sessions held in the year	Achieved Six (6) training sessions were held namely: First Aid training from 12 - 16 April, Ticket Sales Policy training on 7 September 2021, Plankton ticketing system training held 22 - 23 November 2021, Digital Signage Board training on 7 February 2022, Jetty 1 training on 10 February 2022 and Geological Walking Tour training on 12 January 2022.	N/A	N/A	N/A

Programme 2: Public Engagement

The Public Engagement programmes include the targets of the Public Heritage Education Department.

The programme aims to:

- To provide a visitor experience through an integrated and holistic narrative of the island.
- To provide access to academic scholarship, research and training through post graduate programme.
- To provide inclusive access to information through outreach programmes.

The performance for Programme 2: Public Engagement was as follows:

- 3 targets were over achieved;

Programme 2: Public Engagement



The significant achievements for the programme related to:

- Two (2) academic seminars were held to enable access to academic scholarship, research and training.
- Educational material was supplied to 9 provinces to disseminate information across the country.
- Tour guiding manual was updated to enhance RIM's narrative and visitor experience.

Sub programme: Public Heritage Education Department						
Outcome	Output indicator (KPI)	Planned Annual Target 2021/2022	Actual Achievement 2021/2022	Deviations from planned target to Actual Achievement 2021/2022	Comments on deviations	Audited Actual Performance 2020/2021
To provide a visitor experience through an integrated and holistic narrative of the island.	Number of tours guiding manuals reviewed in the year	One (1) tour guiding manual reviewed in the year	Achieved Tour Guiding manual reviewed and updated	N/A	N/A	N/A
To provide inclusive access to information through outreach programmes.	Number of provinces supplied with educational material in the year	Educational material supplied to 9 provinces in the year	Achieved Educational material supplied to 9 provinces.	N/A	N/A	N/A
To provide access to academic scholarship, research and training through post graduate programme.	Number of academic seminars and workshops held in the year	Two (2) academic seminars held in the year	Achieved Two (2) academic seminars held on 30 August 2021 (Imbokodo lecture) and on 11 December 2021 (Japhta Masemole memorial lecture).	N/A	N/A	Over Achieved. Three (3) academic seminars were planned and executed namely: 1. Imbokodo 2. Sobukwe Memorial Lecture on 5 December 2020 3. "The learning experiences of Robben Island Museum Interns during Coronavirus Pandemic" on 26 March 2021.

Programme 3: Administration

The Administration programmes include the targets of the Office of the CEO, Finance, Supply Chain Management, Information Technology and Human Resources Department.

The Administration programme aims to:

- To ensure the effective and efficient strategic management.
- To promote good governance.
- To monitor sustainability of RIM functional areas through using financial reporting systems.
- To ensure sustainable acquisitions of goods and services in compliance with regulations.
- To provide support of hardware and software within the organisation and user support.
- To recruit and retain top talent.
- To ensure an efficient and effective performance management system.
- To development skills.

The performance for Programme 3: Administration was as follows:

- 8 targets were achieved;

Programme 3: Administration



The significant achievements for the programme related to:

- Two (2) risk management were held to manage current risks and identify emerging risks to ensure effective and efficient strategic management.
- Four (4) reports were compiled on the financial overview and management account in order to monitor sustainability of RIM functional areas.
- One (1) virtual tour implemented to diversify products and enhance the financial sustainability of RIM.
- The Supply Chain Management policy has been reviewed in order to ensure sustainable acquisition of goods and services in compliance with regulations.
- 100% of staff have been performance evaluated once (1) in the year.
- One (1) EE, WSP and ATR submitted
- One (1) HR Strategy developed

Sub programme: Office of the CEO						
Outcome	Output indicator (KPI)	Planned Annual Target 2021/2022	Actual Achievement 2021/2022	Deviations from planned target to Actual Achievement 2021/2022	Comments on deviations	Audited Actual Performance 2020/2021
To ensure the effective and efficient strategic management.	Number of strategic risk workshops held	Four (4) strategic risk management workshops held in the year	Achieved Two (2) strategic risk workshops held in the year 3 June 2021 and 1 December 2021	N/A	N/A	Achieved Two (2) Strategic Risk Workshops were held via ZOOM on 10 June 2020 and 8 December 2020 respectively.
To promote good governance.	No performance indicator set for strategic objective due to budget and capacity constraints.	Target has been set in the future years for the strategic objective due to budget and capacity constraints in the current medium-term period.	No achievement noted as no target set.	N/A	N/A	N/A
To ensure effective public relations and communication.	No performance indicator set for strategic objective due to budget and capacity constraints.	Target has been set in the future years for the strategic objective due to budget and capacity constraints in the current medium-term period.	No achievement noted as no target set.	N/A	N/A	N/A
To establish and maintain effective partnerships with stakeholders.	No performance indicator set for strategic objective due to budget and capacity constraints.	Target has been set in the future years for the strategic objective due to budget and capacity constraints in the current medium-term period.	No achievement noted as no target set.	N/A	N/A	N/A



Sub programme: Finance, SCM and ICT						
Outcome	Output indicator (KPI)	Planned Annual Target 2021/2022	Actual Achievement 2021/2022	Deviations from planned target to Actual Achievement 2021/2022	Comments on deviations	Audited Actual Performance 2020/2021
To monitor sustainability of RIM functional areas through using financial reporting systems.	Number of reports on the financial overview and management accounts of RIM operations	Four (4) reports on the financial overview and management accounts of RIM	Achieved Four quarterly (4) reports on financial overview and management accounts of RIM's operations were completed.	N/A	N/A	Achieved Four (4) reports on the financial overview and management accounts of RIM compiled.
To ensure sustainable acquisitions of goods and services in compliance with regulations.	Review of a Supply Chain Management policy specific to the needs of the Robben Island Museum	One (1) annual review of a Supply Chain Management policy	Achieved One (1) Supply Chain Management Policy reviewed and approved on 23 October 2021.	N/A	N/A	Achieved One (1) Supply Chain Management policy was reviewed and approved on 26 January 2021.
To provide support of hardware and software within the organisation and user support.	Number of Virtual Tour systems implemented in the year	One (1) Virtual Tour system implemented in the year	Achieved One (1) virtual tour system implemented	N/A	N/A	Achieved Phase one of virtual tour has been developed.

Sub programme: Human Resources						
Outcome	Output indicator (KPI)	Planned Annual Target 2021/2022	Actual Achievement 2021/2022	Deviations from planned target to Actual Achievement 2021/2022	Comments on deviations	Audited Actual Performance 2020/2021
To ensure an efficient and effective performance management system, develop skills.	Percentage (%) of staff that have been performance evaluated once (1) in the year	100% of staff have been performance evaluated once (1) in the year	Achieved 100% of staff have been performance evaluated in the year	N/A	N/A	Achieved 100% of staff have been performance evaluated in the year
To recruit and retain top talent.	No performance indicator set for strategic objective due to budget and capacity constraints.	Target has been set in the future years for the strategic objective due to budget and capacity constraints in the current medium-term period.	No achievement noted as no target set.	N/A	N/A	N/A
To ensure the effective and efficient HR management.	Number of Employment Equity (EE) reports submitted to Department of Labour in the year	One (1) EE report submitted to Department of Labour in the year	One (1) EE report was submitted to the Department of Labour on 13 January 2022.	N/A	N/A	N/A
	Number of HR Strategies developed in the year	One (1) HR Strategy developed in the year	Achieved One (1) HR Strategy developed	N/A	N/A	N/A
To develop skills.	Number of workplace skills plan (WSP) and number of annual training reports (ART) submitted to SETA in the year	One (1) WSP and one (1) ART submitted to SETA in the year	Achieved One (1) WSP and one (1) ART submitted to SETA on 29 April 2021.	N/A	N/A	N/A

2.9 Strategy to overcome areas of under-performance:

RIM has faced the following high-level challenges which have had an impact on performance during the financial year:

- Diesel funding for power generation on the Island;
- Ferry operation challenges with vessels;
- Inappropriate organisational structure to execute targets successfully;

The following mitigating actions are currently being implemented to overcome areas of historical under-performance:

- Diesel for power generation had previously been funded by DPWI as a result the matter will be resolved via dialogue between DSAC and DPWI, deciding on where the funding responsibility lies. Efficiencies realised as a result of commissioning of the Photo Voltaic plant is expected to reduce the initial budget shortfall by 40% per annum.

- Formal agreements have been entered into with service provider vessels to ensure that enough boat capacity is always available. The procurement processes have been ongoing for 36 months and NT has agreed to allow RIM to deviate from normal SCM procedures and procure a vessel from outside South Africa. The new 280 seater vessel was handed over to RIM on 10 June 2019 in Singapore.
- A service provider has assisted RIM in a restructuring process to align the organisational structure to the strategic objectives of the entity. The proposed structure has highlighted many vacant positions that need to be urgently filled.

2.10 Linking performance with budgets:

Programme/activity/objective	2021/2022			2020/2021		
	Budget	Actual Expenditure	(Over)/Under Expenditure	Budget	Actual Expenditure	(Over)/Under Expenditure
	R	R	R	R	R	R
Personnel	-106 837 228	-103 090 932	3 746 296	-127 006 121	-115 068 862	11 937 259
Depreciation and amortisation	-14 365 048	-10 668 626	3 696 422	-17 378 727	-13 837 857	3 540 870
Finance costs	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-
General Expenses	-67 439 001	-66 684 117	754 884	-116 352 270	-51 994 391	64 357 879
Total expenditure	-188 641 277	-180 443 675	8 197 602	-260 737 118	-180 901 110	79 836 008

Expenditure is mainly made up of General Expenses, followed by Personnel costs and the difference consists of the annual Depreciation and Amortisation.

The under expenditure of Depreciation and Amortisation is due to the reassessment of useful life and timing of capital expenditure spend.

The under expenditure of Personnel costs relates to positions being vacant.

The under expenditure of General expenses is as a result of adopting stringent cost containment measures.

2.11 Reporting on the Institutional Response to the COVID-19 Pandemic

RIM has not allocated a budget for COVID-19 as yet. Funds were reprioritized from existing budget to address the needs in response to COVID-19

Table: Progress on Institutional Response to the COVID-19 Pandemic

Programme/ Sub Programme	Intervention	Geographic location (Province/ District/local municipality) (Where Possible)	No. of beneficiaries (Where Possible)	Disaggreg- ation of Beneficiaries (Where Possible)	Total budget allocation per intervention (R'000)	Budget spent per intervention	Contribution to the Outputs in the APP (where applicable)	Immediate outcomes
N/A	Protective clothing (masks, gloves, face shields, coveralls)	Western Cape – Cape Town	250 staff	N/A	R143 466	R143 466	N/A	Prevention of COVID per regulations
N/A	Hand sanitisers and sanitizing stations	Western Cape – Cape Town	250 staff and customers	N/A	R176 547	R176 547	N/A	Prevention of COVID per regulations
N/A	Thermometer	Western Cape – Cape Town	3 staff	N/A	R2 160	R2 160	N/A	Detection of COVID per regulations
N/A	Decontamination, disinfection services and medical waste removal	Western Cape – Cape Town	250 staff	N/A	R289 367	R289 367	N/A	Prevention of COVID per regulations

2.12 Revenue collection:

Sources of revenue	2021/2022			2020/2021		
	Estimate	Actual Amount Collected	(Over) / Under Collection	Estimate	Actual Amount Collected	(Over) / Under Collection
	R	R	R	R	R	R
REVENUE						
REVENUE FROM EXCHANGE TRANSACTIONS						
Sale of goods	241 825	482 053	-240 228	2 203 471	184 400	2 019 071
Rendering of services	30 733 564	37 561 633	-6 828 069	157 456 364	6 394 762	151 061 602
Rental of facilities and equipment	1 589 566	256 511	1 333 055	1 499 609	165 505	1 334 104
Other income	773 077	733 418	39 659	2 114 524	1 242 715	871 809
Recoveries	115 000	149 128	-34 128	183 253	83 682	99 571
Finance income	3 426 333	3 709 818	-283 485	9 511 897	5 831 734	3 680 163
Gain on disposal of assets	-	-	-	-	-	-
Total revenue from exchange transactions	36 879 365	42 892 561	6 013 196	172 969 118	13 902 798	159 066 320
REVENUE FROM NON-EXCHANGE TRANSACTIONS						
Government grants	87 080 000	107 080 000	-20 000 000	87 768 000	80 829 000	6 939 000
Deferred Revenue	25 530 339	27 382 885	-1 852 546	-	31 556 932	-31 556 932
Public contributions and donations	-	-	-	-	21 849	-21 849
Total Revenue From Non-Exchange Transactions	112 610 339	134 462 885	-21 852 546	87 768 000	112 407 781	-24 639 781
Total revenue	149 489 704	177 355 446	-27 865 742	260 737 118	126 310 579	134 426 539

Revenue is mainly made up of rendering of services which is the net ticket sales of visitors to the Island and the Government Grants which is the unconditional and conditional grants received from the Department of Sports, Arts and Culture.

Sale of Goods, Rental of Facilities and Equipment and Other Income makes up all the other income generating services offered by the Robben Island Museum. The balance of Total Revenue is the Finance Income earned on the favourable bank balances maintained throughout the year.

The total revenue from exchange transactions is above budgeted income as a result of an increase in visitor numbers compared to final budget. The uncertainties as a result of Covid has made it difficult to predict.

The actual income from the grant received is above budgeted income due an additional operational subsidy received.

2.12 Capital Investment:

Infrastructure Projects	2020/2021			2021/2022		
	Budget	Actual Expenditure	(Over)/Under Expenditure	Budget	Actual Expenditure	(Over)/Under Expenditure
Harbour Precinct - New Floating Jetty	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00
Harbour Precinct - Safety (Hand Rail)	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00
Effluent Plant - New WWTW	R 21 111 789	R 98 066	R 20 578 999	R 20 578 999	R 1 223 442	R19 888 347
Bluestone Quarry Wall	R 17 758 251	R 796 730 R 10 029 485 (Transfer for COVID 19 relief)	R 6 196 912	R 6 196 912	R 650 833	R 5 546 079
Desalination Plant (New Reverse Osmosis Plant)	R 7 685 939	R 70 445	R 7 615 494	R 7 615 494	R 35 223	R 7 580 271
Restoration and conservation of built environment	R 15 944 847	R 1 412 699	R 15 732 147	R 16 932 147	R 3 815 585	R 13 116 562
Installation of customised hospitalities fittings at JC hall	R7 000 000	R7 000 000 (Transfer for COVID 19 relief)	R 0.00	R 0.00	R 0.00	R 0.00
Upgrades of Interpretation and Visitors Management	R 4 602 443	R 59 800	R 4 542 643	R 7 844 353	R 944 197	R 6 900 155
Restoration and repairs to helicopter landings and transport depot.	R 4 590 600	R 0.00	R 4 590 600	R 4 590 600	R 0.00	R 4 590 600
NMG Reconfiguration of space to accommodate exhibition & executive office space, Fire and OHS compliance	R 4 725 671	R 427 828	R 4 297 843	R 6 297 843	R 1 393 391 R103 500	R 4 904 452
Mayibuye Archives alternative accommodation	R 1 258 500	R 0.00	R 1 258 500	R 1 258 500	R 1 155 000 (Transfer for COVID 19 relief)	R 0.00
Refurbishment and upgrade of 10 houses for adaptive reuse	R 6 200 000	R 6 200 000 (Transfer for COVID 19 relief)	R 0.00	R 2 700 000	R0.00	R 2 700 000
Construction of new building: Mayibuye Archives	R 15 000 000	R 15 000 000 (Transfer for COVID 19 relief)	R 0.00	R 0.00	R 0.00	R 0.00

Infrastructure Project	Status	Comments / Reasons
Harbour Precinct - New Floating Jetty	Completed	
Harbour Precinct - Safety (Hand Rail)	Completed	
Effluent Plant - New WWTW	In progress	The detailed design report has been completed and forms part of the application for an EIA. DFFE have responded to the Draft Basic Assessment Report and EMP, requesting for additional assessments namely; Visual Impact Assessment and Odour Risk Assessment. The above has resulted in an addition 3 Months required for the EIA process. The revised estimated timelines are as follows: • EIA process – July 2022 • Tender documentation and advert – August 2022 • Tender evaluation – September 2022 • Contractor appointment and commencement – October 2022 • Practical Completion – July 2023 • Final Completion – August 2023
Bluestone Quarry Wall	In progress	The project is 70% complete (Certified contract value and completed number of activities in the baseline programme), which is 54m of the remaining 77m of the wall. The project is estimated to be completed in the 2nd quarter of the 2022/23 financial year. Delays are attributed to the restriction imposed during the state of disaster lockdowns due to the covid-19 pandemic, inclement weather and additional statutory compliance requirements as required by the Department of Forestry, Fisheries and Environment.
Desalination Plant (New Reverse Osmosis Plant)	In progress	The project was handed over to RIM for implementation. The implementation stages are as follows: • Detail design – Completed. • Tender documentation – Completed • Procurement • Tender evaluation • Appointment of contractor and commencement • Practical completion
Restoration and conservation of built environment	Completed	This project constitutes the following projects: 1. Conditions assessment and conservation manual – Completed 2. Restoration of MSP sections – Completed
Upgrades of Interpretation and Visitors Management	Completed	This project constitutes a number of projects that are currently being implemented: 1. Painting and repairs to 19 Houses – Completed 2. Painting and repairs to 60 Houses – Completed 3. Restoration of the Visitors centre – Completed
NMG Reconfiguration of space to accommodate exhibition & executive office space, Fire and OHS compliance	In progress	Conditions assessment of the building has been conducted. Identified building compliance issues are currently being addressed. Detailed design and estimates have been completed. Additional budget required for completion of all phases.





Part C: Governance



3.1 Introduction

Parliament, the Department of Arts and Culture, the Council and the Executive of Robben Island Museum are responsible for corporate governance.

Governance of Robben Island Museum is guided by the Cultural Institutions Act of 1998, the Public Finance Management Act of 1999, the King Report on Governance for South Africa 2009 ("King IV") and the World Heritage Convention Act.

3.2 Portfolio Committees

The portfolio committee met twice with RIM management during the September 2021 and January 2022 in the 2021/2022 financial year.

3.3 Executive Authority

Quarterly reports on the financial information, non-financial information and challenges are submitted to DSAC on a quarterly basis.

3.4 The Council

The Robben Island Museum Council is the Accounting Authority whom is appointed by DSAC. The Council provides strategic direction and is accountable for the performance of Robben Island Museum.

The responsibilities of the Council are as follows:

- exercise leadership, enterprise, integrity and judgment in directing RIM so as to achieve its objectives and at all times to act in the best interests of RIM in a manner based on transparency, independence, accountability, fairness and responsibility;
- ensure the effective use of all the resources of RIM;
- be the vehicle of last resort for complainants both internal and external to RIM;
- continually monitor the exercise of delegated power by management and ensure that effective goal-setting and programme monitoring is undertaken by management and communicated regularly to the Council;
- set in place mechanisms to monitor and manage all risks to RIM; to review these risks regularly and to take the necessary steps to contain and alleviate such risks;
- advise on significant financial matters and to ensure that full accountability for all financial matters is undertaken by management;
- ensure that a comprehensive system of policies and procedures is in place and that appropriate governance structures exist to ensure the smooth, efficient and prudent stewardship of the Company;
- exercise objective judgment on the business affairs of RIM, independent from management but with sufficient management information to enable a proper and informed assessment to be made;
- identify and monitor non-financial aspects relevant to RIM and ensure that RIM acts responsibly towards all relevant stakeholders of the Company; and
- ensure compliance by RIM with all relevant laws and regulations, audit and accounting principles and such other principles as may be established by the Board from time to time.

Council Charter and Sub-Committee Charters

The RIM Council's mandate, fiduciary duties and responsibilities is described in the Council's Charter which is reviewed and if required amended on an annual basis. The Charter sets out a requirement that the Governance, Ethics and Legal Sub-Council is responsible to review the effectiveness of Council, its committees, its individual members, including the Chairperson to be completed annually.

Composition of the Council

Name	Designation	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams	No. of Council Meetings attended
L Robinson	Member	1 July 2016		Qualified from the University of Cape Town with as an architect in 1980.	Architect	Cape Town Central City Improvement District NPC	- Heritage and Education Committee - Infrastructure and Facilities Management Committee - Ad-hoc Business Model Development Committee - Recruitment of CHO and CIO - UWC/ RIM Mayibuye Archives Planning Panel	24
U Mdledle-Mkize	Member	1 October 2017		B.Juris, IIb degrees Practical legal training Certificate in practice management Certificate in compliance management (Compliance in Financial Services Industry) 2009 Contracts Management Training 2009 Law of Contracts 2011 Consumer Protection Act 2011 Commercial Law Programme 2013 Compliance Management 2015 Attended Executive Coaching	Attorney and Lawyer practicing	His Will Farming CC Covenant Prosperity Investments CC (deregistration process) Uthango Legal and Corporate Placements CC (deregistration process) Mdledle-Mkize Vockerodt INC (deregistration process) Lamprey Investments (Pty) Ltd (deregistration process) Hapuka Investments INC (deregistration process) Bhungane Services and Supplying (Pty) Ltd (deregistration process) Fossa Trade and Invest (Pty) Ltd (deregistration process) Edmamark (Pty) Ltd (deregistration process) Mdledle Mkize Attorneys INC (deregistration process) Ntinga or Tambo Development Agency SOC Africa's Best 350 (Pty) Ltd	- Governance, Ethics and Legal Committee - Audit, Risk & IT Committee - ACCORD and RIM Task Team - UWC/ RIM Mayibuye Archives Planning Panel	12
M Makgolo	Member	1 July 2019		MA (Honours) Archaeology: University of Auckland, New Zealand BA (Honours) Archaeology: University of Ibadan, Nigeria	Archaeology	Bakgotsi Investments CC (deregistration process) Digital Installer Training Program (Pty) Ltd (deregistration process) M M R D Transport Services (Pty) Ltd (deregistration process) Makgolo Heritage Management Consult (Pty) Ltd MM Distribution Agency (Pty) Ltd SA Gallery of Heroes NPC K2020161974 (South Africa) NPC South African Sports Arts and Culture Hall of Fame NPC	- Heritage and Education Committee - Marketing, Tourism & Visitor Operations Committee - Governance, Ethics, Legal Committee - Internal Ex-Political Prisoners Advisory Committee - Ex-Political Prisoners Advisory Committee - ACCORD and RIM Task Team - Ad-hoc Business Model Development Committee - UWC/ RIM Mayibuye Archives Planning Panel	23
K Maluleke	Member	1 July 2019		BAED: UNIN Post Graduate Diploma in Heritage and Museum Studies: University of Pretoria Post Graduate Diploma in Strategic Marketing: University of Hull BA (Honours) Archaeology: University of Ibadan, Nigeria	Heritage	Khensani Heritage Consulting (Pty) Ltd Makenzo Property Management CC (deregistration process) Sector Based Development Consulting (Pty) Ltd Phikhe SME Support Services (Pty) Ltd (deregistration process) IKS Strategic Advisers (Pty) Ltd (deregistration process) Khensani Media and Entertainment (Pty) Ltd (deregistration process) Khensani Holdings (Pty) Ltd (deregistration process) Khensani Properties (Pty) Ltd (deregistration process) Bafidile XIII Projects (Pty) Ltd (deregistration process) Azile Trading and Projects (Pty) Ltd (deregistration process)	- Ad-hoc Business Model Development Committee - Recruitment of CHO and CIO - Recruitment of CEO - UWC/ RIM Mayibuye Archives Planning Panel - Ad-hoc Panel for the appointment of the Audit Committee member 2021	23

Composition of the Council [continued]

Name	Designation	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams	No. of Council Meetings attended
P Chilwane	Member	1 July 2019		Admitted as a Notary and Conveyancer of the High Court of South Africa Post Graduate Diploma: Advanced Management Programme: Wits Business School Admitted Attorney of the High Court of South Africa B.Proc Degree (Law): University of Pretoria	Attorney	Azendaya CC Vilakazi Chilwane Inc Elenasa (Pty) Ltd Azendaya Trustees (Pty) Ltd Tialea (Pty) Ltd	- Finance, Remuneration & HR Committee - Governance, Ethics, Legal Committee	25
T Dlamini	Member	1 July 2019		Diploma: Human Resources: IPM South Africa BA Information Science: Ballarat University College Diploma: Library Studies: University of Botswana and Swaziland		MMD Investment Holdings CC Anyong Trading (Pty) Ltd (deregistration process) Adicare (Pty) Ltd (deregistration process) Ingolovane Women in Rail Trading and Projects (Pty) Ltd (deregistration process) Digital Landmark (Pty) Ltd Ainsdaal (Pty) Ltd On Digital Media (Pty) Ltd Makotulo Agricultural Company (Pty) Ltd Exclusive Access Trading 659 (Pty) Ltd (deregistration process) Nathola Investments (Pty) Ltd Rivamode (Pty) Ltd - Marketing, Tourism & Visitor Operations Committee	- Marketing, Tourism & Visitor Operations Committee - Finance, Remuneration & HR Committee - Internal Ex-Political Prisoners Advisory Committee - Ex-Political Prisoners Advisory Committee - Recruitment of CEO	19
M Seakhwa	Member	1 July 2019		Project Management Certificate Diploma in Public Management and Development: Wits Business School-Kagiso Trust-CBDP Arts Management and Development Course: Wits School of Public Management 1 Computer Skills & Office Routine Course: Sached's Pitman School	Heritage	Equipped Events Allround CC Write Associates (Pty) Ltd The South African Literary Awards NPC Legapa Gallery Soweto NPC Mundolingua Solutions (Pty) Ltd (deregistration process) Friends of Nadine Gordimer Committee NPC Maritime Heritage Institute (Pty) Ltd One Africa FM NPC (deregistration process)	- Heritage & Education Committee - Infrastructure & Facilities Management Committee - Marketing, Tourism & Visitor Operations Committee - Internal Ex-Political Prisoners Advisory Committee - Ex-Political Prisoners Advisory Committee - ACCORD and RIM Task Team - UWC/ RIM Mayibuye Archives Planning Panel	24
V Menye	Member	1 July 2019		MBA: Henley Business School (To be completed in April 2019) Masters in Information: Technology at University of Pretoria (dissertation outstanding) BSC (computer science) Degree: University of the Western Cape International Investment Management Certificate: Fordham University (New York)	IT Executive Management	Okuhlekodwa Trading and Projects 74 CC (deregistration process) Mchenge Piggery and Crop Farming Co-op Centre for Courageous Authenticity in Leadership NPC Lisole2 Business Solutions (Pty) Ltd United Petroleum Solutions (Pty) Ltd Comms Cloud Managed Infrastructure (Pty) Ltd	- Finance, Remuneration & HR Committee - Audit, Risk & IT Committee - Recruitment of CHO and CIO - Recruitment of CEO - Ad-hoc Panel for the appointment of the Audit Committee member 2021	20
L Mabe	Member	29 November 2019		Secondary Teachers Diploma (1985) BA (1991) UNISA Bachelor of Education. (1996) UNISA LCBP: Media Communication with Palama (2011) M Phil (economic policy) : Stellenbosch University (2013) Advanced Certificate in Governance and Public Leadership (2013) (Wits University) Post Graduate Diploma in Management (2015) (Wits University)	Audit General	Dirang Mmogo Motshetshe Co-Operative Limited Zatotouch Zatopath (Pty) Ltd Motshetsheke Trading (Pty) Ltd Lou and Ant (Pty) Ltd Lerutla Biohealth (Pty) Ltd	- Finance, Remuneration & HR Committee - Governance, Ethics, Legal Committee	23

Composition of the Council [continued]

Name	Designation	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams	No. of Council Meetings attended
E Daniels	Member	11 January 2021		BA (Law) UWC BProc UNISA LLM (Constitutional Law) UWC Admitted as an attorney of the High Court of South Africa	Attorney		- Infrastructure & Facilities Management Committee - Marketing, Tourism & Visitor Operations Committee - Governance, Ethics, Legal Committee - Recruitment of CEO	21
T Ngcobo	Member	11 January 2021		B Comm; Diploma Project Management; Bricklaying Certificate	Secretary of EPPA	T P Ngcobo and Associates Development Consultants CC Komapholoba Trading (Pty) Ltd Makana Veterans Investments (Pty) Ltd Makana Investment KZN (Pty) Ltd Ex-Political Prisoners Committee KZN Management Company (Pty) Ltd Isivuno Senkululeko Trading (Pty) Ltd Makana Investment Consortium KZN SPV (RF) (Pty) Ltd	- Heritage & Education Committee - Infrastructure & Facilities Management Committee - Internal Ex-Political Prisoners Advisory Committee - Ex-Political Prisoners Advisory Committee - ACCORD and RIM Task Team - Ad-hoc Business Model Development Committee - Ad-hoc Panel for the appointment of the Audit Committee member 2021	24

Audit Committee

Name	Qualifications	Internal or external	If internal, position in public entity	Date appointed	Date resigned	No. of Meetings attended
Thabo Mosololi	Chartered Accountant (SA) – 1994 EDP, Wits Business School – 2004 MAP, Wits Business School – 1999 Diploma in Project Management, Damelin 1997 International Business Certificate, London Guildhall University – 1994 B Comm (Honours), University of Western Cape 1987 – 1990	External	N/A	12.07.2019	30.04.2021	3
June Williams	B Sc – Zoology (major), Mathematics and Biochemistry (submajors) 1971-1974 Higher Diploma in Education – 1974 B Sc Honours in Zoology – 1979-1980 M Sc Biological Education – (January to April 1981) Postgraduate Diploma in Accounting – 1989-1990 B Comm Hons in Accounting – 1989-1990	External	N/A	12.07.2019		4
Tebogo Matabane	B Comm. Accounting – 2004 Professional Accountant (SA), Professional Tax Practitioner (SA) Level 7 – 2011 Master of Business Administration (MBA) – 2015 Doctoral Research Training Programme – 2018	External	N/A	12.07.2019		6
Unathi Mdledle-Mkize	B.Juris, llb degrees Practical legal training Certificate in practice management Certificate in compliance management (Compliance in Financial Services Industry) 2009 Contracts Management Training 2009 Law of Contracts 2011 Consumer Protection Act 2011 Commercial Law Programme 2013 Compliance Management 2015 Attended Executive Coaching	Internal	Council member	19.07.2019		6
Vuyokazi Menye	MBA: Henley Business School (To be completed in April 2019) Masters in Information: Technology at University of Pretoria (dissertation outstanding) BSC (computer science) Degree: University of the Western Cape International Investment Management Certificate: Fordham University (New York)	Internal	Council member	19.07.2019		6

Committees

Committee	No. of meetings held	No. of members	Name of members
Audit and Risk Committee	4	4	J Williams (independent) B Tebogo-Matabane (independent) U Mdledle-Mkize V Menye
Finance and Remuneration Committee	6	4	V Menye T Dlamini P Chilwana L Mabe
Governance, Ethics and Legal Committee	6	4	M Makgolo P Chilwane L Mabe U Mdledle-Mkize
Infrastructure and Facilities Committee	4	3	L Robinson K Maluleke M Seakgwa
Marketing, Tourism and Visitor Operations Committee	4	3	T Dlamini M Makgolo K Maluleke

Remuneration of board members

The remuneration of Council members is disclosed as per note 31 of the Annual Financial Statements.

The remuneration of the Council is determined per National Treasury regulation.

3.5 Risk Management

The Public Finance Management Act, 1999 (Act No. 1 of 1999 as amended by Act No. 29 of 1999) requires Robben Island Museum to ensure it has and maintains effective, efficient and transparent systems of risk management. RIM thus implements a Risk Management Strategy and Risk Management Policy.

Executive and senior management engage with the Senior Manager Risk on a quarterly basis to update RIM's risks to achieving its strategic objectives and to identify any other emerging risks.

RIM has also developed departmental risk registers (operational, disaster, POPIA and fraud risk) including mitigating actions to be taken to reduce risk to acceptable levels.

The Audit and Risk Council Sub-Committee further independently reviews the progress in addressing action mitigation plans on a quarterly basis.

Progress has been made in addressing risks, however 10% of risks cannot be mitigated due to either budget constraint, DPWI or external issues.

3.6 Internal Audit Unit

Nexia SAB&T (Nexia) was appointed as the internal auditors on in 31 March 2019 for a period of three years ending on 31 March 2022.

A risk-based three-year and one-year Internal Audit Plan was considered and adopted by the Audit Committee.

Nexia performed the following engagements during the year and delivered reports with findings and recommendations for improvements:

1. Performance Information Review
2. Annual Financial Statements Review
3. Human Resources Annual Report Review

3.7 Compliance with laws and regulations

Robben Island Museum as a World Heritage Site has a significant amount of laws and regulations to comply with.

RIM has developed a number of policies and regulations in order to ensure compliance. The policies are reviewed regularly and where necessary, new policies are developed. RIM endeavours to adhere to the PFMA, Cultural Institutions Act, Treasury Regulations, Supply Chain Practise Notes and other relevant prescripts.

3.8 Fraud and corruption

Robben Island Museum management actively participates in DSAC's Fraud Awareness Campaigns and the Whistle-blowing Fraud and Corruption Hotline posters are visible in the entity's buildings. Employees are encouraged to report any instances of suspected fraud or corruption.

The fraud prevention plan at RIM focusses on awareness campaigns, training, internal audit projects and reviews of high-risk areas.

Fraud cases are reported to senior management or directly to the Senior Risk Manager. The Senior Risk Manager will then perform a preliminary investigation and submit findings to the Executives as well as Human Resources Department. If the suspected fraud is confirmed, an external organisation is procured to perform an independent investigation and the case is taken from there.

3.9 Minimising conflict of interest

Procurement

According to National Treasury Practise Note Number 7 of 2009/2010, accounting officers and accounting authorities are required to utilize the attached revised SBD 4 when inviting price quotations, advertised competitive bids, limited bids or proposals. This SBD 4 should be used with minimum changes that are necessary to address contract and project specific issues.

In terms of the National Treasury Regulations, if a supply chain management official or other role player, or any close family member, partner or associate of such official or other role player, has any private or business interest in any contract to be awarded, that official or other role-player must –

- (a) disclose that interest; and
- (b) withdraw from participating in any manner whatsoever in the process relating to that contract.

According to the Code of Conduct for Bid Adjudication Committees, all members as well as the secretary of Bid Adjudication Committees, (including Bid Evaluation Committee and Bid Specification Committee members) should be cleared at the level of – "Confidential" by the accounting officer / authority and should be required to declare their financial interest annually. Each member as well as all officials rendering administrative support must sign a declaration form at each Bid Adjudication Committee meeting.

Employees

Employees are required to annually disclose their financial interests which are reviewed to identify any instances of conflict of interest.

3.10 Code of Conduct

The Robben Island Museum Code of Good Conduct is a guideline which is intended to formalise Robben Island Museum's approach to addressing misconduct and poor work performance and creating sound employee relations. Any breach of the code of conduct is investigated either by Human Resources or if it relates to fraud, by the Senior Risk Manager.

3.11 Health, Safety and Environmental matters

Health and Safety

Robben Island Museum has a dedicated SHEQ Officer and a Health and Safety Committee.

- Robben Island has an effective health and safety management system in place that is aligned with the ISO 18001 standard. This management system covers all Health and Safety aspects thus protecting people who visit RIM.
- The SHEQ Officer perform internal safety audits on the safety management system. Any gaps and non-conformity are being dealt with immediately.
- Robben Island has updated its OHS Policy and the executions plan has been implemented accordingly.
- RIM has several OHS guidelines in place this ensures the safety of all persons.
- Robben Island performs quarterly evacuation drills to test the effectiveness of the emergency preparedness plans.
- RIM has developed a COVID 19 Response Plan to deal with COVID 19 issues. Several guideline and tools were developed to ensure the success of the plan.
- Robben Island ensures that equipment is serviced in time and has a certificate of compliance.
- Incidents are managed as per the incident management procedure; all incidents are investigated within 7 days.
- Inspections are done by the SHEQ Officer and recommendations have been implemented.

Environmental matters

Robben Island Museum has entered into strategic partnerships with academic and Government Institutions to enhance its compliance with environmental legislative framework and also assist with monitoring of natural resources on the Island.

Partnerships with the University of Cape Town, Earthwatch, SANCCOB and Department of Environmental, Forestry and Fisheries (DEFF) are important for research and monitoring of avifauna on Robben Island, particularly threatened species i.e. African penguins.

RIM has mitigated fire hazards on the site through ongoing controlled burn projects that are annually conducted in partnership with the City of Cape Town's Fire and Rescue and Biodiversity Unit.

Illegal harvesting of marine living resources around the site buffer zone has been a major concern. RIM has improved its buffering mechanism through a formal partnership with the DEFF: Monitoring, Control and Surveillance Chief Directorate, this collaboration ensures compliance and prevents illegal activities within the buffer zone, which is now part of the newly declared Marine Protected Area, extending 580 square kilometres offshore our site.

3.12 Company Secretary

Resolve Secretariat (Pty) Ltd was appointed as the Company Secretary on 28 November 2017 for a period of 5 years.

3.13 Social Responsibility

Internships

Robben Island Museum facilitates internships to assist interns in gaining valuable work experience.

During the year 2021/2022, twenty interns developed new skills by assisting in the Finance Department, Heritage Department and Marketing and Tourism Department.

Concession and complimentary tickets:

Robben Island Museum annually makes concession and complimentary tickets available to:

- Academic institutions;
- Schools,
- Adult educational groups,
- Cultural and social stakeholders; and
- Ex-political prisoners;

During 2021/2022 Robben Island Museum made a total of 408 concession and complimentary tickets available which promotes educational and social responsibility initiatives. Unfortunately, due to the effect of COVID-19 on RIM's financial resources, the number of concessions had to be drastically reduced, however other discounts and packages were offered throughout the year.

Bursaries

Robben Island Museum did not offer any students bursaries during the 2021/2022 financial year as a direct result of budget constraint. If the financial situation of the entity improves, bursaries would be made available.

3.14 B-BBEE Compliance Performance Information

The following table has been completed in accordance with the compliance to the BBBEE requirements of the BBBEE Act of 2013 and as determined by the Department of Trade and Industry.

Has the Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:

Criteria	Response Yes / No	Discussion (include a discussion on your response and indicate what measures have been taken to comply)
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	No	
Developing and implementing a preferential procurement policy?	Yes	Robben island Museum's preferential procurement policy is embedded in the Supply Chain Management Policy. For all procurement of goods and services above R30k (all taxes included) Robben Island Museum applies the Broad Based Black Economic Empowerment principle. Companies are given preference in line with their BEE Certificate in terms of their level of contribution.
Determining qualification criteria for the sale of state-owned enterprises?	NO	
Developing criteria for entering into partnerships with the private sector?	NO	
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	NO	



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Part D: Human Resource Management



4.1 Introduction

Overview of HR matters

The Human Resources Department is responsible for providing Strategic and Operational Human Resources Support to embrace diversity, environmental sustainability, and social justice and contribute towards the delivery of South Africa's Qualifications Authority's (SAQA) mandate.

They are further responsible to provide comprehensive HR management processes and systems, and support business partners in delivering world class human resources management and training.

HR priorities for the year under review

1. Recruitment and Retention of Talent
2. Management of the Performance Management System
3. Development of Skills
4. Effective and efficient management of human resources

Workforce planning framework and key strategies to attract and recruit a skilled and capable workforce

There was none.

Employee performance management framework

The performance evaluation for Q3 and Q4 2021/2022 financial year shall be conducted in the first quarter of the 2022/2023 financial year.

Employee Wellness Programmes

RIM's Employee Wellness Programme is managed by a service provider, Velocity, from 1 February 2021. RIM receives monthly reports from Velocity on the usage of the programme.

Policy development

There was one policy developed and it was Remote Working Policy.

Highlight achievements

The vacant Executive positions for Chief Executive, Infrastructure Management and Heritage Departments were respectively filled during the year.

RIM believes that the appointments will enhance the smooth management of the entity.

83 employees attended training courses and there were no bursaries awarded in 2022.

Challenges faced by RIM

The issue of COVID 19 and the related lockdown restrictions are challenges faced by RIM. Operations have been impacted negatively and as a result our revenue stream decreased drastically. Staff morale is low and there is a lot of anxiety culminating from uncertainty.

Future HR plans /goals

The following targets have been set out for the Human Resources department to meet during 2022 – 2023 financial year:

1. Manage performance management system in accordance with relevant legislation.
2. Complete and submit Workplace Skills Plan (WSP).
3. Complete and submit Employment Equity Plan (EEP).
4. Review Job profiles
5. Keep vacancy rate at not above 19% of approved positions.

Human Resources Oversight Statistics

1. Total Employee cost

Programme / activity / objective	Total Expenditure for the Entity	Total Personnel Expenditure (N2)	Personnel Expenditure as a % of total expenditure	No of employees (N1)	Average personnel cost per employee
All RIM Activities	R 180 443 675	103 090 932	57%	289	357 716

N1 - All employees including the following categories:
Council, permanent and non-permanent employees.

N2 - Total employee costs as per the Annual Financial Statements Note 20.

2. Personnel cost by programme/activity/objective

Programme / activity / objective	Total Expenditure for the entity (R'000)	Personnel Expenditure (R'000)	Personnel exp. As % of total exp (R'000)	No. of employees	Average personnel cost per employee (R'000)
HR	3 813 000.00	3 198 161,63	84%	7	456 880,23
MARKETING	5 225 000.00	3 912 423,46	75%	10	391 242,35
EXECUTIVE OFFICE	13 617 000.00	5 590 925,05	41%	6	931 820.84
EDUCATION	9 763 000.00	9 495 860,64	97%	20	474 793.03
ESTATES	43 693 000.00	9 851 883,20	23%	25	394 075,33
FINANCE	31 745 000.00	14 078 906,23	44%	36	391 080,73
VISITOR OPS	16 873 675.00	16 561 514,44	98%	55	301 118,44
FERRIES	34 768 000.00	20 351 192.44	59%	59	344 935,46
HERITAGE	20 946 000.00	20 050 065,04	96%	56	358 036,88
	R 180 443 675	103 090 932	57%	274	

3. Personnel cost by salary band

Level	Personnel Expenditure (N3)	% of personal expenses to total personnel costs	No of employees (N1)	Average personnel cost per employee
Executives	6 337 899.54	6%	4	1 584 474.89
Senior Management	15 188 651.99	15%	12	1 265 721.00
Professionally qualified and experienced	7 764 386.90	7%	16	485 274.18
Skilled	19 480 738.65	19%	62	314 205.46
Semi-skilled and discretionary decision making	46 490 152.59	45%	144	322 848.28
Unskilled	3 107 514.99	3%	12	258 959.58
People with disabilities	356 712.87	0%	1	356 712.87
Contract staff	640 249.46	1%	1	640 249.46
Interns	1 822 386.33	2%	22	82 835.74
Council members	1 153 683.00	1%	15	76 912.20
	104 244 615	100,00	289	

N1 - All employees including the following categories:
Council, permanent and non-permanent employees.

N3 - The above employee expenditure per VIP payroll.

4. Performance Rewards (There was none)

Programme / objective	Performance rewards	Personnel Expenditure	% of performance rewards to total personnel cost
Top Management	N/A	N/A	N/A
Senior Management	N/A	N/A	N/A
Profession Qualified	N/A	N/A	N/A
Skilled	N/A	N/A	N/A
Semi-skilled	N/A	N/A	N/A
Unskilled	N/A	N/A	N/A
Total	N/A	N/A	N/A

5. Training (Training costs)

Programme	Personnel Expenditure (R)	Training Expenditure (R)	Training expenditure as % of personnel expenditure	Number of employees who were trained and received bursaries	Average training cost per employee
All RIM Activities	103 090 932	208 128	0.21%	75	2775

Please note that training expenditure includes training courses and staff bursaries.

6. Employment and vacancies

Programme	Number of employees 2021	Approved posts 2021	Vacancies 2021	% vacancies of approved posts
All RIM Activities	243	274	31	11.31%

N4 – This amount includes Council members and contractors employed specifically for GRAP 103 project not reflected on approved posts list.

Vacancies were extracted from the VIP termination list.

	Number of employees 2021/2022	Approved posts 2021/2022	Vacancies 2021/2022	% vacancies of approved posts
Top Management	4	4	0	0%
Senior Management	10	12	2	17%
Professional qualified	19	21	2	10%
Skilled	38	39	1	3%
Semi-skilled	132	144	12	8%
Unskilled	12	13	1	8%
Total	215	233	18	8%

Recruitment of all vacancies were put on moratorium with the exception of executive positions. Due to Covid 19 impact on operations and revenue, RIM underwent s189. While on s189, recruitment was restricted.

7. Employment changes

Salary band	Employment at the beginning of April 2021	Appointments	Terminations	Transfers between bands	Employment at the end of March 2022
Top Management	4	3	3	0	4
Senior Management	12	0	3	0	9
Professionally skilled	21	0	2	0	19
Skilled	39	0	2	0	38
Semi -skilled	144	0	10	0	132
Unskilled	12	0	1	0	11
People with disabilities	1	0	0	0	1
Non-permanent (N1)	1	0	1	0	0
Employees	234	3	22	0	214
Council and Audit Committee members	13	2	1	0	14
Total employees	247	5	23	0	228
INTERNS	26	10	22	0	14
TOTAL	273	15	45	0	242

8. Reasons for employees leaving

Reason	Number	% of total employees leaving
Death	2	9%
Resignation	9	41%
Dismissal	1	5%
Retirement / Retrenched	6	27%
Transferred	0	0%
Expiry of Contract	4	18%
Total	22	100%

9. Labour relations:

Misconduct and disciplinary action

Nature of disciplinary action	Number
Final written warning	3
Written warnings	5
Dismissals	1
Suspension without pay	2

10. Equity Target and Employment Equity Status

Table 9.1 Total number of employees in each of the following post levels on 31 March 2022:

Levels	MALE							
	African		Coloured		Indian		White	
	Current	Target	Current	Target	Current	Target	Current	Target
Top Management	1	0	1	0	0	0	0	0
Senior Management	2	0	2	0	1	0	0	0
Professional qualified	7	0	2	0	1	0	0	1
Skilled	13	0	10	0	0	0	1	0
Semi-skilled	39	0	30	0	0	0	1	0
Unskilled	7	0	0	0	0	0	0	0
TOTAL	69	0	45	0	2	0	2	1

The museum did not meet the target of employing one white male.

Levels	FEMALE							
	African		Coloured		Indian		White	
	Current	Target	Current	Target	Current	Target	Current	Target
Top Management	2	1	0	0	0	0	0	0
Senior Management	4	0	0	0	0	0	1	0
Professional qualified	4	0	2	0	0	0	2	1
Skilled	10	1	3	1	0	0	1	1
Semi-skilled	47	0	14	1	0	0	1	1
Unskilled	4	1	0	0	0	0	0	0
TOTAL	72	2	20	2	0	0	5	2

The museum met the target of employing required number of females.

Levels	DISABLED STAFF			
	MALE		FEMALE	
	Current	Target	Current	Target
Top Management	0	0	0	0
Senior Management	0	0	0	0
Professional qualified	0	0	0	0
Skilled	1	0	0	0
Semi-skilled	0	0	0	0
Unskilled	0	0	0	0
TOTAL	1	0	0	0

The museum has one employee with disability in the 2021/2022 financial year.

The reason why the museum did not meet the target of employing one white male in the skilled occupational level, was because there was moratorium on recruitment due to the s189 process that the entity underwent responding to Covid 19 financial challenges.



Part E: Annual Financial Statements

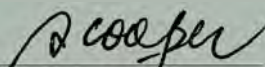
Annual Financial Statements for the year ended 31 March 2022

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

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The annual financial statements set out on pages 59 to 94, which have been prepared on the going concern basis, were approved by the board of members on 31 July 2022 and were signed on its behalf by:



Dr Sathasivan Cooper
Chairperson of Council
31 July 2022

Report of the auditor-general to Parliament on Robben Island Museum

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Robben Island Museum set out on pages 2 to 37, which comprise the statement of financial position as at 31 March 2022, the statement of financial performance, statement of changes in net assets, cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Robben Island Museum as at 31 March 2022, and its financial performance and cash flows for the year then ended in accordance with Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).
3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the auditor-general's responsibilities for the audit of the financial statements section of my report.
4. I am independent of the entity in accordance with the International Ethics Standards Board for Accountants' International code of ethics for professional accountants (including International Independence Standards) (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matters

6. I draw attention to the matter below. My opinion is not modified in respect of this matter.

Underspending of conditional grant

7. Disclosed in note 13 to the financial statements is unspent conditional grants and receipts amounting to R64 273 011 (2021: R78 317 397). The majority of the unspent funds relate to infrastructure projects.

Responsibilities of the accounting authority for the financial statements

8. The accounting authority is responsible for the preparation and fair presentation of the financial statements in accordance with the GRAP and the requirements of the PFMA, and for such internal control as the accounting authority determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
9. In preparing the financial statements, the accounting authority is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Auditor-general's responsibilities for the audit of the financial statements

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

Report on the audit of the annual performance report

Introduction and scope

12. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I have a responsibility to report on the usefulness and reliability of the reported performance information against predetermined objectives for selected programme presented in the annual performance report. I performed procedures to identify material findings but not to gather evidence to express assurance.
13. My procedures address the usefulness and reliability of the reported performance information, which must be based on the entity's approved performance planning documents. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures do not examine whether the actions taken by the entity enabled service delivery. My procedures do not extend to any disclosures or assertions relating to the extent of achievements in the current year or planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.
14. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected presented in the entity's annual performance report for the year ended 31 March 2022:

Programme	Pages in the annual performance report
Programme 1 – Business development	25 – 27

15. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.
16. The material findings on the usefulness and reliability of the performance information of the selected programme are as follows:

Programme 1 – business development

Number of items of the Mayibuye Archives Collections loaded onto the Atom system in the year

17. I was unable to obtain sufficient and appropriate audit evidence for the achievement of 3 076 items loaded onto the Atom system in the year reported against target 2000 items loaded onto the Atom system in the year in the annual performance report, due to the lack of accurate and complete records. I was unable to confirm the reported achievement by alternative means. Consequently, I was unable to determine whether adjustments were required to the reported achievements.

Other matter

18. I draw attention to the matter below.

Achievement of planned targets

19. Refer to the annual performance report on pages 2 to 8 for information on the achievement of planned targets for the year and management's explanations provided for the under/over achievement of targets. This information should be considered in the context of the material findings on the usefulness and reliability of the reported performance information in paragraph(s) 16 to 17 of this report.

Report on the audit of compliance with legislation

Introduction and scope

20. In accordance with the PAA and the general notice issued in terms thereof, I have a responsibility to report material findings on the entity's compliance with specific matters in key legislation. I performed procedures to identify findings but not to gather evidence to express assurance.

21. The material findings on compliance with specific matters in key legislation are as follows:

Consequence management

22. I was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred irregular expenditure as required by section 51(1)(e)(iii) of the PFMA. This was because investigations into irregular expenditure were not performed.

Other information

23. The accounting authority is responsible for the other information. The other information comprises the information included in the annual report. The other information does not include the financial statements, the auditor's report and those selected programme presented in the annual performance report that have been specifically reported in this auditor's report.

24. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion on it.

25. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected programme presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

26. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

27. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance on it. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the qualified opinion, the findings on the annual performance report and the findings on compliance with legislation included in this report.

28. Management did not adequately review the reported performance information to ensure that it was supported by valid, accurate and complete evidence.

29. Accounting authority did not institute consequence management to determine whether someone should be held liable for incurring irregular expenditure.

Auditor - General

Cape Town

31 July 2022



Annexure – Auditor-general's responsibility for the audit

1. As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected programme and on the entity's compliance with respect to the selected subject matters.

Financial statements

2. In addition to my responsibility for the audit of the financial statements as described in this auditor's report, I 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 my 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 entity's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the accounting authority
- conclude on the appropriateness of the accounting authority's use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the Robben Island Museum to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause a entity to cease operating as a going concern
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation

Communication with those charged with governance

3. I communicate with the accounting authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
4. I also provide the accounting authority with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

5.2 Report of the Audit Committee

We are pleased to present our report for the financial year ended 31 March 2022.

The Audit Committee consisted of 5 members and met 4 times in the past financial year.

NAME OF MEMBER	NUMBER OF MEETINGS ATTENDED	DATES OF MEETINGS ATTENDED
1. Thabo Mosololi [Audit Committee Chairperson until 20 April 2021]	0 of 0	
2. Tebogo Matabane [Audit, Member for full year. Chairperson from 16 May 2021]	4 of 4	24 May 2021 23 July 2021 22 October 2021 21 January 2022
3. Ulandi Exner [Appointed on 16 November 2021]	1 of 4	21 January 2022
4. June Williams [Member for full year]	4 of 4	24 May 2021 23 July 2021 22 October 2021 21 January 2022
5. Unathi Mdledle-Mkize [Member until 30 June 2022]	3 of 4	23 July 2021 22 October 2021 21 January 2022
6. Vuyokazi Menye [Member until 30 June 2022]	3 of 4	24 May 2021 23 July 2021 22 October 2021
7. Princess Mangoma [Appointed on 01 July 2022]	0	
8. Dawood Coovadia [Appointed on 01 July 2022]	0	

The Audit Committee reports that it has complied with its responsibilities arising from Section 51(1)(a)(ii) of the Public Finance Management Act and Treasury Regulation 27.1.10. The Audit Committee further reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter, has executed its mandate in compliance with this charter and has discharged its responsibilities as contained therein except that it has not reviewed changes in accounting policies and practices.

The Effectiveness of Internal Control

Our review of the findings of the Internal Audit work, which was based on the risk assessments conducted in the public entity revealed certain weaknesses, which were then raised with the public entity.

The following internal audit work was completed during the year under review:

- Performance Information Review
- Annual Financial Statements Technical Review
- Human Resources Annual Report Review

The following were areas of concern:

- Due to COVID-19 and subsequent worldwide lockdowns, the Tourism industry was adversely affected, resulting in Robben Island Museum being unable to operate at normal levels. This resulted in a decline in revenue and a lack of funding for most projects, including internal audit, which places the entity at risk of non-compliance with the PFMA as well as a heightened fraud risk due to control breakdown.

In-Year Management and Monthly/Quarterly Report

The public entity has submitted monthly and quarterly reports to the Executive Authority.

Evaluation of Financial Statements

We have reviewed the annual financial statements prepared by the public entity and recommended to the Council that they were submitted to the Auditor General for auditing.

Auditor's Report

We have reviewed the public entity's implementation plan for audit issues raised in the prior year and we are satisfied that the matters have been adequately resolved.

The Audit Committee concurs and accepts the conclusions of the external auditor on the annual financial statements and recommend to the Council that the audited annual financial statements be accepted and read together with the report of the auditor.



Mr. Tebogo Matabane
Chairperson of the Audit and Risk Committee
Robben Island Museum
31 July 2022

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2022

		2022	2021 Restated
	Note(s)		
ASSETS			
Current Assets			
Inventories	3	713 805	1 200 421
Receivables from exchange transactions	4	7 396 658	6 422 645
Deposits	10	806 882	557 494
Cash and cash equivalents	5	123 600 334	126 182 899
		132 517 679	134 363 459
Non-Current Assets			
Property, plant and equipment	6	134 360 175	142 960 235
Intangible assets	8	1 009 698	827 287
Heritage assets	9	113 662 070	113 263 886
		249 031 943	257 051 408
Total Assets		381 549 622	391 414 867
LIABILITIES			
Current Liabilities			
Operating lease liability	11	28 071	-
Payables from exchange transactions	12	28 298 996	21 850 672
Unspent conditional grants and receipts	13	64 273 011	78 317 397
Provisions	14	2 095 105	1 325 560
		94 695 183	101 493 629
Non-Current Liabilities			
Operating lease liability	11	26 090	4 660
Total Liabilities		94 721 273	101 498 289
Net Assets		286 828 349	289 916 578
Reserves			
Revaluation reserve	15	35 487 103	35 487 103
Accumulated surplus		251 341 246	254 429 475
Total Net Assets		286 828 349	289 916 578

The accounting policies on pages 63 to 73 and the notes on pages 74 to 94 form part of the annual financial statements.

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

STATEMENT OF FINANCIAL PERFORMANCE

	Note(s)	2022	2021 Restated
REVENUE			
Revenue from exchange transactions			
Sale of goods		482 053	184 400
Rendering of services	16	37 561 633	6 394 762
Rental of facilities and equipment		256 511	165 505
Other income	17	733 418	1 242 715
Recoveries		149 128	83 682
Finance Income	18	3 709 818	5 831 734
Total revenue from exchange transactions		42 892 561	13 902 798
Revenue from non-exchange transactions			
Transfer revenue			
Government grants & subsidies	19	134 462 885	112 385 932
Public contributions and donations		-	21 849
Total revenue from non-exchange transactions		134 462 885	112 407 781
Total revenue		177 355 446	126 310 579
EXPENDITURE			
Employee related costs	20	(103 090 932)	(115 068 862)
Depreciation and amortisation	21	(10 668 626)	(13 837 857)
General Expenses	22	(66 684 117)	(51 994 391)
Total expenditure		(180 443 675)	(180 901 110)
Deficit for the year		(3 088 229)	(54 590 531)

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

STATEMENT OF CHANGES IN NET ASSETS

	Revaluation reserve	Accumulated surplus	Total net assets
Opening balance as previously reported	35 487 103	304 801 623	340 288 726
Prior period error	-	4 218 383	4 218 383
Restated Balance at 01 April 2020	35 487 103	309 020 006	344 507 109
Deficit for the year	-	(54 590 531)	(54 590 531)
Total changes	-	(54 590 531)	(54 590 531)
Balance at 01 April 2021	35 487 103	254 429 475	289 916 578
Changes in net assets			
Deficit for the year	-	(3 088 229)	(3 088 229)
Total changes	-	(3 088 229)	(3 088 229)
Balance at 31 March 2022	35 487 103	251 341 246	286 828 349
Note(s)	15		

Robben Island Museum

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CASH FLOW STATEMENT

		2022	2021 Restated
	Note(s)		
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Sale of goods and services rendered		38 465 940	5 756 257
Grants received		120 418 499	82 385 642
		158 884 439	88 141 899
Payments			
Employee related costs		(104 589 866)	(114 058 196)
Goods and services		(57 933 558)	(53 668 802)
		(162 523 424)	(167 726 998)
Net cash flows from operating activities	23	(3 638 985)	(79 585 099)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	6	(1 532 783)	(1 872 161)
Purchase of other intangible assets	8	(729 128)	(242 826)
Purchases of heritage assets	9	(400 000)	(1 892 901)
Net cash flows from investing activities		(2 661 911)	(4 007 888)
CASH FLOWS FROM FINANCING ACTIVITIES			
Finance income		3 718 331	6 105 368
Net increase/(decrease) in cash and cash equivalents		(2 582 565)	(77 487 619)
Cash and cash equivalents at the beginning of the year		126 182 899	203 670 518
Cash and cash equivalents at the end of the year	5	123 600 334	126 182 899

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Statement of Financial Performance						
REVENUE						
REVENUE FROM EXCHANGE TRANSACTIONS						
Sale of goods	581 553	(339 728)	241 825	482 053	240 228	31.1
Rendering of services	15 682 449	15 051 115	30 733 564	37 561 633	6 828 069	31.2
Rental of facilities and equipment	1 531 887	57 679	1 589 566	256 511	(1 333 055)	31.3
Recoveries	115 000	-	115 000	149 128	34 128	31.5
Other income	2 328 241	(1 555 164)	773 077	733 418	(39 659)	31.4
Finance income	-	3 426 333	3 426 333	3 709 818	283 485	31.6
Total revenue from exchange transactions	20 239 130	16 640 235	36 879 365	42 892 561	6 013 196	
REVENUE FROM NON- EXCHANGE TRANSACTIONS						
TRANSFER REVENUE						
Government grants	87 080 000	-	87 080 000	107 080 000	20 000 000	31.7
Deferred revenue	-	25 530 339	25 530 339	27 382 885	1 852 546	31.8
Total revenue from non- exchange transactions	87 080 000	25 530 339	112 610 339	134 462 885	21 852 546	
Total revenue	107 319 130	42 170 574	149 489 704	177 355 446	27 865 742	
EXPENDITURE						
Employee related costs	(70 484 089)	(36 353 139)	(106 837 228)	(103 090 932)	3 746 296	31.9
Depreciation and amortisation	(14 365 048)	-	(14 365 048)	(10 668 626)	3 696 422	31.10
General Expenses	(61 621 566)	(5 817 435)	(67 439 001)	(66 684 117)	754 884	31.11
Total expenditure	(146 470 703)	(42 170 574)	(188 641 277)	(180 443 675)	8 197 602	
Deficit before taxation	(39 151 573)	-	(39 151 573)	(3 088 229)	36 063 344	
Actual Amount on Comparable Accrual Basis as Presented in the Budget and Actual Comparative Statement	(39 151 573)	-	(39 151 573)	(3 088 229)	36 063 344	

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

ACCOUNTING POLICIES

1. Presentation of Annual Financial Statements

The annual financial statements have been prepared in accordance with the effective Standards of Generally Recognised Accounting Practice (GRAP), including any interpretations and directives issued by the Accounting Standards Board.

These annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise. They are presented in South African Rand.

A summary of the significant accounting policies, which have been consistently applied in the preparation of these annual financial statements, are disclosed below.

1.1 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 or service potential associated with the item will flow to the entity; and
- the cost or fair value of the item can be measured reliably.

Property, plant and equipment is initially measured at cost.

The bulk of the land on Robben Island on which the Museum operates is not brought to account as it is not the property of the Museum but government owned and only managed by the Museum on behalf of government. Improvement costs incurred by the Museum with regards to these assets are capitalised and depreciated over the estimated useful lives of these assets.

The Nelson Mandela Gateway building used by the Museum is recognised as owner occupied property and accounted for at cost, and depreciated over the useful lives of the building. Where management has dual usage of a building and has commenced use for investment purposes and this use is not material in relation to the total cost of the building, the building will be reflected as owner occupied and will not be proportionately split into investment and owner occupied property.

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. All other repairs and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits or service potential associated with the item will flow to the Museum and the cost of the item can be measured reliably. These costs are depreciated over the remaining useful lives of the assets.

All classes of property, plant and equipment except for boats are carried at cost less accumulated depreciation and any accumulated impairment losses.

Boats shall be revalued at least once every five years. If economic conditions have had a substantial impact on the value of a class of boats, prior to the five year period, such valuation will be performed on the identified class of boats. When boats are revalued the accumulated depreciation is eliminated against the gross carrying amount of the asset and the gross carrying amount is restated to the revalued amount.

Any increase in an asset's carrying amount, as a result of a revaluation, is credited directly to a revaluation surplus. The increase is recognised in surplus or deficit to the extent that it reverses a revaluation decrease of the same asset previously recognised in surplus or deficit.

Books are accounted for on the cost model.

Any decrease in an asset's carrying amount, as a result of a revaluation, is recognised in surplus or deficit in the current period. The decrease is debited directly to a revaluation surplus to the extent of any credit balance existing in the revaluation surplus in respect of that asset.

The increases in the carrying amount arising on revaluation of boats are credited to the revaluation reserve in net assets. Decreases that offset previous increases of the same asset are charged against the revaluation reserve directly in the statement of changes of net assets; all other decreases (depreciation and impairments) are charged to the statement of financial performance. The revaluation reserve will be released and transferred to 'accumulated surplus' when the assets are disposed of.

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

ACCOUNTING POLICIES

1.1 PROPERTY, PLANT AND EQUIPMENT (continued)

Property, plant and equipment are depreciated on the straight line basis over their expected useful lives to their estimated residual value.

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

Item	Average useful life
Buildings	40 years
Plant, machinery, tools	5-13 years
Furniture and fixtures	5-13 years
Television sets, video machines,safety and medical equipment	5-12 years
Motor vehicles	5-15 years
Cranes	18 years
Computer equipment	3-13 years
Leasehold improvements	3-9 years
Books	Indefinite
Boats	
Hull	20 - 30 years
Propulsion system, engine, gear box and propellers	20 - 30 years
Deck equipment, rib, winches and anchors	5 - 30 years
Navigation, communication and scientific surveillance equipment	15 - 20 years

The residual value, the useful life and depreciation method of each asset are reviewed at least at each reporting date. If the expectations differ from previous estimates, the change is accounted for as a change in accounting estimate.

A change in accounting estimate is an adjustment of the carrying amount of an asset or a liability, or the amount of the periodic consumption of an asset, that results from the assessment of the present status of, and expected future benefits and obligations associated with, assets and liabilities.

The effect of a change in an accounting estimate, shall be recognised prospectively by including it in surplus or deficit in: (a) the period of the change, if the change affects that period only; or (b) the period of the change and future periods, if the change affects both. To the extent that a change in an accounting estimate gives rise to changes in assets and liabilities, or relates to an item of net assets, it shall be recognised by adjusting the carrying amount of the related asset, liability or item of net assets in the period of the change.

Reviewing the useful life of an asset on an annual basis does not require the entity to amend the previous estimate unless expectations differ from the previous estimate.

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.

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

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

ACCOUNTING POLICIES

1.1 PROPERTY, PLANT AND EQUIPMENT (continued)

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use or disposal of the asset.

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognised. The gain or loss arising from the 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.

Property, plant and equipment which the entity holds for rentals to others and subsequently routinely sell as part of the ordinary course of activities, are transferred to inventories when the rentals end and the assets are available-for-sale. These assets are not accounted for as non-current assets held for sale. Proceeds from sales of these assets are recognised as revenue. All cash flows on these assets are included in cash flows from operating activities in the cash flow statement.

1.2 Intangible assets

An intangible asset is recognised when:

- it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the entity; and
- the cost or fair value of the asset can be measured reliably.

Intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

Intangible assets are initially recognised at cost. The cost of a separately acquired intangible asset comprises: its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates; and any directly attributable costs of preparing the asset for its intended use.

The entity assesses the probability of expected future economic benefits or service potential using reasonable and supportable assumptions that represent management's best estimate of the set of economic conditions that will exist over the useful life of the asset.

Amortisation is provided to write down the intangible assets, on a straight line basis, to their residual values as follows:

Item	Average useful life
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Computer software	3-8 years
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Intangible assets are derecognised:

- on disposal; or
- when no future economic benefits or service potential are expected from its use or disposal.

1.3 Heritage assets

Heritage assets are assets that have a cultural, environmental, historical, natural, scientific, technological or artistic significance and are held indefinitely for the benefit of present and future generations.

The entity recognises a heritage asset as an asset if it is probable that future economic benefits or service potential associated with the asset will flow to the entity, and the cost or fair value of the asset can be measured reliably.

A heritage asset that qualifies for recognition as an asset shall be measured at its cost. Where a heritage asset is acquired through a non-exchange transaction, its cost shall be measured at its fair value as at the date of acquisition.

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

ACCOUNTING POLICIES

1.3 HERITAGE ASSETS (continued)

Subsequent measurement

After recognition as an asset, a class of heritage assets is carried at its cost less any accumulated impairment losses.

1.4 Financial instruments

An entity shall recognise a financial asset or a financial liability in its statement of financial position when, and only when, the entity becomes a party to the contractual provisions of the instrument. An entity recognises financial assets using trade date accounting.

The issuer of a financial instrument shall classify the instrument, or its component parts, on initial recognition as a financial liability, a financial asset or residual interest in accordance with the substance of the contractual arrangement and the definitions of a financial liability, a financial asset and a residual interest.

When a financial asset or financial liability is recognised initially, an entity shall measure it at its fair value plus, in the case of a financial asset or a financial liability not subsequently measured at fair value, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

An entity shall measure all financial assets and financial liabilities after initial recognition using the following categories: (a) Financial instruments at fair value. (b) Financial instruments at amortised cost. (c) Financial instruments at cost. All financial assets measured at amortised cost, or cost, are subject to an impairment review.

A gain or loss arising from a change in the fair value of a financial asset or financial liability measured at fair value shall be recognised in surplus or deficit. For financial assets and financial liabilities measured at amortised cost or cost, a gain or loss is recognised in surplus or deficit when the financial asset or financial liability is derecognised or impaired, or through the amortisation process.

An entity shall assess at the end of each reporting period whether there is any objective evidence that a financial asset or group of financial assets is impaired. If there is objective evidence that an impairment loss on financial assets measured at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate (i.e. the effective interest rate computed at initial recognition). The carrying amount of the asset shall be reduced either directly or through the use of an allowance account. The amount of the loss shall be recognised in surplus or deficit.

If there is objective evidence that an impairment loss has been incurred on an investment in a residual interest that is not measured at fair value because its fair value cannot be measured reliably, the amount of the impairment loss is measured as the difference between the carrying amount of the financial asset and the present value of estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment losses shall not be reversed.

An entity shall derecognise a financial asset only when: (a) the contractual rights to the cash flows from the financial asset expire, are settled or waived; (b) the entity transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or (c) the entity, despite having retained some significant risks and rewards of ownership of the financial asset, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the entity shall: (i) derecognise the asset; and (ii) recognise separately any rights and obligations created or retained in the transfer.

An entity shall remove a financial liability (or a part of a financial liability) from its statement of financial position when, and only when, it is extinguished — i.e. when the obligation specified in the contract is discharged, cancelled, expires or waived.

A financial asset and a financial liability shall be offset and the net amount presented in the statement of financial position when, and only when, an entity: (a) currently has a legally enforceable right to set off the recognised amounts; and (b) intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Cash and cash equivalents are measured at amortised cost. Cash includes cash on hand and cash with banks. Cash equivalents are short-term highly liquid investments that are held with registered banking institutions with maturities. For the purposes of the Cash Flow Statement, cash and cash equivalents comprise cash on hand and short term deposits held.

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

ACCOUNTING POLICIES

1.4 FINANCIAL INSTRUMENTS (continued)

Trade and other receivables are initially recognised at fair value plus transaction costs that are directly attributable to the acquisition and subsequently stated at amortised cost, less provision for impairment. All trade and other receivables are assessed at least annually for possible impairment. Impairments of trade and other receivables are determined in accordance with the accounting policy for impairments. Impairment adjustments are made through the use of an allowance account. Provision is made for bad debts for all debtors older than 90 days.

Trade payables are initially measured at fair value plus transaction costs that are directly attributable to the acquisition and are subsequently measured at amortised cost using the effective interest rate method.

1.5 Tax

No provision has been made for SA Income Taxation, as the Museum is exempt from income taxation in terms of section 10 (1) (cA) (i) of the Income Tax Act, 1962.

1.6 Inventories

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

Subsequently inventories are measured at the lower of cost and net realisable value on the first in first out basis.

Net realisable value is the estimated selling price in the ordinary course of operations less the estimated costs of completion and the estimated costs necessary to make the sale, exchange or distribution.

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 amounts of those inventories are recognised as an expense in the period in which the related revenue is recognised. If there is no related revenue, the expenses are recognised when the goods are distributed, or related services are rendered. The amount of any write-down of inventories to net realisable value or current replacement cost 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 or current replacement cost, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

1.7 Impairment of non-financial assets

The entity assesses at each statement of financial position date whether there is any indication that an asset may be impaired. If any such indication exists, the entity 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.

An impairment loss of assets carried at cost less any accumulated depreciation or amortisation is recognised immediately in surplus or deficit. Any impairment loss of a re-valued asset is treated as a revaluation decrease.

An entity assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for assets other than goodwill 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 other than goodwill 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.

A reversal of an impairment loss of assets carried at cost less accumulated depreciation or amortisation. Any reversal of an impairment loss of a re-valued asset is treated as a revaluation increase.

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

ACCOUNTING POLICIES

1.8 Impairment of non-cash-generating assets

An entity shall assess at each reporting date whether there is any indication that an asset may be impaired. If any such indication exists, the entity shall estimate the recoverable service amount of the asset.

Entities are required to annually assess, by considering internal and external factors, whether there is an indication that a non-cash-generating asset may be impaired. If any such indications are triggered, the entity is required to estimate the recoverable service amount of that asset.

A non-cash-generating asset will be impaired when its carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of the non-cash-generating asset's fair value less costs to sell and its value in use.

If the recoverable service amount of an asset is less than its carrying amount, the entity must reduce the asset's carrying amount to the recoverable service amount and recognise the impairment loss in surplus or deficit. However, if the asset is carried at a revalued amount, then the impairment loss should be treated as a revaluation decrease. After the impairment loss has been recognised, the entity must adjust the depreciation or amortisation charge to allocate the revised carrying amount over the remaining useful life of the asset.

The reversal of the impairment loss is recognised in surplus or deficit unless the asset is carried at a revalued amount, in which case the reversal is treated as a revaluation increase. The depreciation or amortisation charge should also be adjusted after the reversal to allocate the revised carrying amount of the asset over its remaining useful life.

1.9 Employee benefits

Short-term employee benefits

When an employee has rendered service to the entity during a reporting period, the entity recognises the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service:

- as a liability (accrued expense), after deducting any amount already paid. If the amount already paid exceeds the undiscounted amount of the benefits, the entity recognises that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- as an expense, unless another Standard requires or permits the inclusion of the benefits in the cost of an asset.

The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non-accumulating absences, when the absence occurs. The entity measure the expected cost of accumulating compensated absences as the additional amount that the entity expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The entity recognises the expected cost of bonus, incentive and performance related payments when the entity has a present legal or constructive obligation to make such payments as a result of past events and a reliable estimate of the obligation can be made. A present obligation exists when the entity has no realistic alternative but to make the payments.

Post-employment benefits: Defined contribution plans

Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods.

When an employee has rendered service to the entity during a reporting period, the entity recognises the contribution payable to a defined contribution plan in exchange for that service:

- as a liability (accrued expense), after deducting any contribution already paid. If the contribution already paid exceeds the contribution due for service before the reporting date, an entity recognises that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- as an expense, unless another Standard requires or permits the inclusion of the contribution in the cost of an asset.

Where contributions to a defined contribution plan do not fall due wholly within twelve months after the end of the reporting period in which the employees render the related service, they are discounted. The rate used to discount reflects the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the obligation.

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

ACCOUNTING POLICIES

1.10 Provisions and contingencies

Provisions are recognised when:

- the entity has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement is recognised when, and only when, it is virtually certain that reimbursement will be received if the entity settles the obligation. The reimbursement is treated as a separate asset. The amount recognised for the reimbursement does not exceed the amount of the provision.

Provisions are not recognised for future operating surplus (deficit).

Management's judgement is required when recognising and measuring provisions, and when measuring contingent liabilities.

1.11 Revenue from exchange transactions

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets, other than increases relating to contributions from owners.

An exchange transaction is one in which the entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts and volume rebates.

Sale of goods

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- the entity has transferred to the purchaser the significant risks and rewards of ownership of the goods;
- the entity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the entity; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the reporting date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the entity;
- the stage of completion of the transaction at the reporting date can be measured reliably; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

ACCOUNTING POLICIES

1.11 REVENUE FROM EXCHANGE TRANSACTIONS (continued)

When services are performed by an indeterminate number of acts over a specified time frame, revenue is recognised on a straight line basis over the specified time frame unless there is evidence that some other method better represents the stage of completion. When a specific act is much more significant than any other acts, the recognition of revenue is postponed until the significant act is executed.

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Finance income

Interest is recognised, in surplus or deficit, using the effective interest rate method.

1.12 Revenue from non-exchange transactions

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, an entity either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the entity satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the entity.

When, as a result of a non-exchange transaction, the entity recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

Unconditional grants received (i.e. Grants received without any conditions attached) will be recognised as revenue equal to the fair value of the assets received for no consideration.

Gifts and donations, including goods in kind, are recognised as assets and revenue when it is probable that the future economic benefits or service potential will flow to the entity and the fair value of the assets can be measured reliably.

1.13 Comparative figures

Where necessary, comparative figures have been reclassified to conform to changes in presentation in the current year.

1.14 Fruitless and wasteful expenditure

Fruitless expenditure means expenditure which was made in vain and would have been avoided had reasonable care been exercised.

All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.15 Irregular expenditure

Irregular expenditure is any expenditure incurred by the entity that contravenes any applicable legislation.

Irregular expenditure that was incurred and identified during the current financial year and which was condoned before year end and/or before finalisation of the financial statements must also be recorded appropriately in the irregular expenditure register. In such an instance, no further action is also required with the exception of updating the note to the financial statements.

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

ACCOUNTING POLICIES

1.15 IRREGULAR EXPENDITURE (continued)

Irregular expenditure that was incurred and identified during the current financial year and for which condonement is being awaited at year end must be recorded in the irregular expenditure register. No further action is required with the exception of updating the note to the financial statements.

Where irregular expenditure was incurred in the previous financial year and is only condoned in the following financial year, the register and the disclosure note to the financial statements must be updated with the amount condoned.

1.16 Budget information

The Entity is typically subject to budgetary limits in the form of appropriations or budget authorisations (or equivalent), which is given effect through authorising legislation, appropriation or similar.

General purpose financial reporting by entity shall provide information on whether resources were obtained and used in accordance with the legally adopted budget.

The approved budget is prepared on an accrual basis and presented by economic classification linked to performance outcome objectives.

The approved budget covers the fiscal period from 01 April 2021 to 31 March 2022.

The annual financial statements and the budget are on the same basis of accounting therefore a comparison with the budgeted amounts for the reporting period have been included in the Statement of comparison of budget and actual amounts.

Refer to note 30 for additional information.

1.17 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.

When a lease includes both land and buildings elements, the entity assesses the classification of each element separately.

Operating leases - lessor

Operating lease revenue is recognised as revenue on a straight-line basis over the lease term unless another systematic basis is more representative of the time pattern of the user's benefit.

Initial direct costs incurred in negotiating and arranging operating leases are added to the carrying amount of the leased asset and recognised as an expense over the lease term on the same basis as the lease revenue.

Operating leases - lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term unless another systematic basis is more representative of the time pattern of the user's benefit. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability. The asset or liability is not discounted.

Any contingent rents are expensed in the period they are incurred.

1.18 Related parties

The entity operates in an economic sector currently dominated by entities directly or indirectly owned by the South African Government. As a consequence of the constitutional independence of the three spheres of government in South Africa, only entities within the national sphere of government are considered to be related parties.

1.19 Going concern assumption

These annual financial statements have been prepared based on the expectation that the entity will continue to operate as a going concern for at least the next 12 months.

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

ACCOUNTING POLICIES

1.20 Significant judgements and sources of estimation uncertainty

In preparing the annual financial statements, management is required to make estimates and assumptions that affect the 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. Actual results in the future could differ from these estimates which may be material to the annual financial statements.

Significant judgements include:

Inventory

An allowance for stock to write stock down to the lower of cost or net realisable value. Management have made estimates of the selling price and direct cost to sell on certain inventory items. The write down is included in the operation surplus note.

Impairment of heritage assets, intangible assets, property, plant and equipment

The calculation in respect of the impairment of property, plant and equipment is based on an assessment of the extent to which the recoverable amount of the asset has declined below the carrying amount. This was performed across all classes of heritage assets, intangible assets, property, plant and equipment.

Provisions and contingencies

Provisions and contingencies were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in note 14 and 26.

Useful lives of intangible assets, property, plant and equipment

The useful lives and residual values of assets are based on management's estimates. Management considers the impact of technology, service requirements, expected physical wear and tear on the asset, expected usage of the asset and any legal or similar limitations on the use of the assets to determine the period over which an item of property is depreciated.

Valuing of assets

Estimates are required in computing fair values for items measured under the cost model. These estimates are subjective and require an array of inputs and difficult estimates when determining fair value at initial recognition of heritage assets.

1.21 Commitments

Items are classified as commitments when an entity has committed itself to future transactions that will normally result in the outflow of cash.

Disclosures are required in respect of unrecognised contractual commitments.

Commitments for which disclosure is necessary to achieve a fair presentation should be disclosed in a note to the financial statements, if both the following criteria are met:

- Contracts should be non-cancellable or only cancellable at significant cost (for example, contracts for computer or building maintenance services); and
- Contracts should relate to something other than the routine, steady, state business of the entity – therefore salary commitments relating to employment contracts or social security benefit commitments are excluded.

1.22 Statutory receivables

Identification

Statutory receivables are receivables that arise from legislation, supporting regulations, or similar means, and require settlement by another entity in cash or another financial asset.

Carrying amount is the amount at which an asset is recognised in the statement of financial position.

The cost method is the method used to account for statutory receivables that requires such receivables to be measured at their transaction amount, plus any accrued interest or other charges (where applicable) and, less any accumulated impairment losses and any amounts derecognised.

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

ACCOUNTING POLICIES

1.22 STATUTORY RECEIVABLES (continued)

Nominal interest rate is the interest rate and/or basis specified in legislation, supporting regulations or similar means.

The transaction amount (for purposes of this Standard) for a statutory receivable means the amount specified in, or calculated, levied or charged in accordance with, legislation, supporting regulations, or similar means.

1.23 Events after reporting date

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

The entity will adjust the amount recognised in the financial statements to reflect adjusting events after the reporting date once the event occurred.

The entity will disclose the nature of the event and an estimate of its financial effect or a statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of the financial statements.

Recognised amounts in the financial statements are adjusted to reflect events arising after the reporting date that provide evidence of conditions that existed at the reporting date. Events after the reporting date that are indicative of conditions that arose after the reporting date are dealt with by way of a note.

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2022	2021
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2. New standards and interpretations

2.1 Standards and interpretations issued, but not yet effective

The entity has not applied the following standards and interpretations, which have been published and are mandatory for the entity's accounting periods beginning on or after 01 April 2022 or later periods:

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
• GRAP 25 (as revised): Employee Benefits	01 April 2022	Not Significant
• GRAP 104 (as revised): Financial Instruments	01 April 2022	Not Significant

3. Inventories

Consumable fuel (diesel, petrol)	138 386	543 212
Inventory Alpha One	34 233	116 023
Books and posters	541 186	541 186
	713 805	1 200 421

Inventory written off for Alpha One of R6 021 (2021: R82 527) in the current year. This write off relates to stock which has been damaged or expired. There were no reversals of inventory written off in the current year (2021: R Nil)

4. Receivables from exchange transactions

Trade receivables	167 491	52 855
Interest accrued	118 998	127 511
Staff debtors	18 000	-
Sundry debtors	6 344 496	4 567 859
Prepaid expenses	747 673	1 674 420
	7 396 658	6 422 645

To correct a prior year error, previously reported Sundry Debtors of R40 303 were restated to R4 567 859. Refer to Prior period error note 35 for details of this adjustment.

Fair value of trade receivables

Trade and other receivables	167 491	52 855
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Trade debtors consist of:

Gross Debtors	253 932	175 769
Less Provision for doubtful debts	(86 441)	(122 914)

5. Cash and cash equivalents

Cash and cash equivalents consist of:

Cash on hand	120 728	148 488
Bank balances	123 479 606	126 034 411
	123 600 334	126 182 899

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand

6. Property, plant and equipment

	2022			2021		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Buildings	36 363 289	(18 893 470)	17 469 819	35 509 470	(17 962 424)	17 547 046
Plant and machinery	4 982 118	(1 977 786)	3 004 332	5 023 727	(1 587 809)	3 435 918
Furniture and fixtures	13 167 506	(8 367 083)	4 800 423	13 290 060	(7 269 274)	6 020 786
Motor vehicles	17 571 906	(15 074 049)	2 497 857	17 571 906	(14 343 113)	3 228 793
Computer equipment	15 239 974	(12 910 882)	2 329 092	15 798 841	(12 183 746)	3 615 095
Leasehold improvements	1 045 401	(1 000 418)	44 983	1 045 401	(964 433)	80 968
Books	395 967	-	395 967	395 967	-	395 967
Boats	123 954 171	(20 136 469)	103 817 702	123 929 633	(15 293 971)	108 635 662
Total	212 720 332	(78 360 157)	134 360 175	212 565 005	(69 604 770)	142 960 235

Reconciliation of property, plant and equipment - 2022

	Opening balance	Additions	Depreciation	Impairment loss	Impairment reversal	Total
Buildings	17 547 046	853 818	(931 045)	-	-	17 469 819
Plant and machinery	3 435 918	41 971	(461 450)	(15 491)	3 384	3 004 332
Furniture and fixtures	6 020 786	283 611	(1 491 995)	(31 800)	19 821	4 800 423
Motor vehicles	3 228 793	-	(730 936)	-	-	2 497 857
Computer equipment	3 615 095	328 845	(1 628 000)	(1 215)	14 367	2 329 092
Leasehold improvements	80 968	-	(35 985)	-	-	44 983
Books	395 967	-	-	-	-	395 967
Boats	108 635 662	24 538	(4 842 498)	-	-	103 817 702
Total	142 960 235	1 532 783	(10 121 909)	(48 506)	37 572	134 360 175

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand

6. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2021

	Opening balance	Additions	Depreciation	Impairment loss	Total
Buildings	18 454 651	-	(907 605)	-	17 547 046
Plant and machinery	3 794 747	93 668	(452 497)	-	3 435 918
Furniture and fixtures	6 702 015	871 146	(1 552 375)	-	6 020 786
Motor vehicles	3 873 187	90 273	(734 667)	-	3 228 793
Computer equipment	5 574 198	559 534	(2 510 532)	(8 105)	3 615 095
Leasehold improvements	116 954	-	(35 986)	-	80 968
Books	395 967	-	-	-	395 967
Boats	115 304 265	257 540	(6 926 143)	-	108 635 662
	154 215 984	1 872 161	(13 119 805)	(8 105)	142 960 235

Impairments

Assets to the value of R48 506 (2021: R8 105) were impaired during the current financial year due to damage, obsolescence, theft or not verified during the asset verification process. Impairment reversals of R37 572 (2021: R Nil) were effected in the current financial year and relate to assets which were previously written off due to not being verified but now verified during the asset verification process.

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2022	2021
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6. Property, plant and equipment (continued)**Revaluation of vessels**

Robben Island Museum's (RIM) boats were revalued on the 20th of March 2018. The valuation was performed by an independent valuator, Paul Coxon & Associates CC.

This estimate was based on the age and condition of the vessel, the current market value of these or similar types of vessels and on the information available at the time of inspection.

The determination of the values for the various components was based on their knowledge of the current market value of similar components, on quotations and values for similar components we have on record and these values adjusted for age and condition.

The revaluation surplus amounting to R17 530 879 was credited to the statement of changes in net assets during the 2018 financial year.

RIM has assumed that the machinery and equipment will be used in its present state with the benefit of continuity with the lifespan of the vessels for the foreseeable future. Deferred maintenance, physical wear and tear, operating malfunctions, lack of utility and other observable conditions were considered during the performance of the valuation.

Repairs and maintenance for the year

Cumulative expenditure incurred in relation to property, plant and equipment		
Repairs and maintenance	9 391 192	3 563 447

Expenditure incurred to repair and maintain property, plant and equipment consists of the following:**Expenditure incurred to repair and maintain property, plant and equipment included in Statement of Financial Performance**

Boats	7 582 343	2 196 121
Buildings	1 419 231	891 656
Motor vehicles	369 021	465 631
Computer equipment	20 597	10 039
	9 391 192	3 563 447

Change in estimate

In the current year Robben Island Museum (RIM) reassessed the useful lives of computer equipment, boats, plant and machinery, motor vehicles, furniture and fittings and intangible assets. The useful lives of assets were extended, based on the condition and expected future benefits that will be derived from the use of these assets. The change in accounting estimate effect was accounted for prospectively.

Statement of Financial Position - Net Effect	2022	Within 1 year	2 to 5 years	After 5 years
Boats	367 519	728 568	-	-
Motor vehicles	9 419	-	-	-
Intangible assets	149 438	97 769	-	-
Furniture and fixtures	61 747	-	-	-
Plant and machinery	584	-	-	-
Computer equipment	1 002 051	-	-	-
	1 590 758	826 337	-	-
Statement of Financial Performance- Net Effect	2022	Within 1 year	2 to 5 years	After 5 years
Depreciation	1 590 758	(764 421)	(826 337)	-

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2022	2021
7. Capital Commitments		
M&B Fire Appliance (Plant and machinery)	16 796	-
Brink Diesel Cape (Boats)	-	1 584 636
Nouum engineering (Boats)	19 509	-
New Age Promotion (Intangible assets)	-	183 900
New Age Promotion (Furniture and fixtures)	42 855	-
Joel Mark (Pty) Ltd (Boats)	64 791	-
NovaMarine (Boats)	3 647	-
FoodWear SafetyGear (Plant and machinery)	-	842
SA Fire Watch (Plant and machinery)	-	48 703
	147 598	1 818 081

(2021/2022):

At reporting date suppliers: M&B Fire Appliance have been approved to supply goods related to plant and machinery.

At reporting date suppliers: Nouum Engineering, Joel Mark (Pty) Ltd and NovaMarine have been approved to supply goods related to boats.

At reporting date suppliers: New Age Promotion have been approved to supply goods relating to furniture and fittings.

(2020/2021):

At reporting date suppliers: Brink Diesel Cape have been approved for services related to boats.

At reporting date suppliers: New Age Promotion have been approved to supply goods and/or services related to intangible assets.

At reporting date suppliers: Foodwear SafetyGear and SA Fire Watch have been approved to supply plant and machinery.

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand

8. Intangible assets

	2022			2021		
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software	2 974 594	(1 964 896)	1 009 698	2 851 691	(2 024 404)	827 287

Reconciliation of intangible assets - 2022

	Opening balance	Additions	Amortisation	Impairment loss	Total
Computer software	827 287	729 128	(546 717)	-	1 009 698

Reconciliation of intangible assets - 2021

	Opening balance	Additions	Amortisation	Impairment loss	Total
Computer software	1 303 069	242 826	(718 052)	(556)	827 287

Other information

Intangible asset were impaired with a value of R Nil (2021: 556) during the current financial year.

All intangible assets are externally acquired and relate to computer software which does not form an integral part of the computer hardware.

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand

9. Heritage assets

	2022			2021		
	Cost / Valuation	Accumulated impairment losses	Carrying value	Cost / Valuation	Accumulated impairment losses	Carrying value
Arts and artefacts	66 005 366	(166 083)	65 839 283	66 005 124	(164 025)	65 841 099
Audio visual	32 432 286	(90 599)	32 341 687	32 032 286	(90 599)	31 941 687
Photographic	15 760 000	(278 900)	15 481 100	15 760 000	(278 900)	15 481 100
Total	114 197 652	(535 582)	113 662 070	113 797 410	(533 524)	113 263 886

Reconciliation of heritage assets 2022

	Opening balance	Additions	Impairment losses recognised	Impairment losses reversed	Total
Arts and artefacts	65 841 099	-	(2 058)	242	65 839 283
Audio visual	31 941 687	400 000	-	-	32 341 687
Photographic	15 481 100	-	-	-	15 481 100
Total	113 263 886	400 000	(2 058)	242	113 662 070

Reconciliation of heritage assets 2021

	Opening balance	Additions	Impairment losses recognised	Impairment losses reversed	Total
Arts and artefacts	65 841 099	-	-	-	65 841 099
Audio visual	30 054 536	1 892 901	(5 750)	-	31 941 687
Photographic	15 483 400	-	(2 300)	-	15 481 100
Total	111 379 035	1 892 901	(8 050)	-	113 263 886

Heritage Assets to the value of R2 058 (2021: R8 050) were impaired during the current financial year. Reversal in the current financial year of previously impairment heritage assets totalled R242 (2021: R Nil).

Robben Island Museum

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2022	2021
10. Deposits		
Deposits	806 882	557 494

The deposit in the current and prior year relates to office space and jetty rental for the boat (MV Krotoa) paid to the V & A Waterfront. The increase in the deposit by R249 388 relates to the rental for the office. The lease relating to office space was renewed for the period 1 March 2021 to 30 June 2023.

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2022	2021
11. Leases		
Operating leases - as lessee		
Minimum lease payments due		
- within one year	4 837 342	4 430 947
- in second to fifth year inclusive	19 400 599	18 508 153
- later than five years	149 471 310	155 201 098
	173 709 251	178 140 198

Property rental lease expenses are represented by Jetty 1 rentals and office space contracts which expire on 31 August 2040 and 30 June 2023, respectively.

The effect of straight lining the operating lease relating to office space resulted in a net increase in expenses in the statement of financial performance of R49 501. In the prior year this resulted in a decrease in expenses in the statement of financial performance of R36 916. The increase in the current year comprises the straight lining effect of the V&A Waterfront lease that was concluded and the new lease that was entered into on 1 March 2021 with the V&A Waterfront.

The current year effect of straight lining the lease resulted in increases in non-current liabilities to R26 090 and current liabilities to R28 071.

The prior year effect of straight lining the new lease resulted in an increase in non-current liabilities to R4 660 and a decrease in current liabilities to R Nil.

In respect of the current lease concluded with the V&A Waterfront, no lease improvements have been implemented in the current financial year.

The prior year figures in respect of the minimum lease payments due for 2021 have been restated. The prior year disclosure in respect to the Jetty Lease was limited to an addendum. The prior disclosures have been restated to be in line with the original contract as follows:

- The minimum lease payments due within 1 year were restated from previous R1 504 211 to current R4 430 947.
- The minimum lease payments due within 2 to 5 years were restated from previous R1 328 097 to current R18 508 153.
- The minimum lease payments due after 5 years were restated from previous R Nil to current R155 201 098.

Minimum lease payments due (Office equipment rentals)		
- within one year	184 480	212 614
- in second to fifth year inclusive	72 547	257 027
	257 027	469 641

Office equipment leases comprises of photocopy machines. Photocopy machine leases are negotiated for an average of three years and additional fees are payable based on the number of photocopies made during the period.

Operating leases - as lessor (income)

Minimum lease payments due		
- within one year	1 340 144	-
- in second to fifth year inclusive	888 727	-
	2 228 871	-

Robben Island Museum (RIM) leases out one fixed property through a lease. The lease is classified as an operating lease. The lease terminates on 31 October 2023. It was agreed upon that no basic monthly rental was payable for the period 1 November 2021 to 30 April 2022.

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2022	2021
12. Payables from exchange transactions		
Accrued bonus	1 469 655	1 540 589
Accrued expenditure	7 547 099	5 025 677
Accrued leave pay	7 042 213	8 452 212
Income received in advance	1 690 613	544 143
Sundry payables	3 806 109	427 117
Ticket sales refundable	1 171 730	1 143 730
Trade payables	5 571 577	4 717 204
	28 298 996	21 850 672

To correct a prior year error, previously reported Accrued expenditure of R5 133 274 was restated to R5 025 677. Refer to Prior period error note 35 for details of this adjustment.

Income received in advance represents ticket sales for tours schedule to take place after 31 March 2022.

Fair value of trade payables

Trade payables	5 571 577	4 717 204
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13. Unspent conditional grants and receipts**Movement during the year**

Balance at the beginning of the year	78 317 397	108 317 687
Deferred income for the year	(27 382 885)	(31 556 932)
Transfer to COEGA	-	(1 638 858)
Conditional grant received	13 338 499	3 195 500
	64 273 011	78 317 397

Robben Island Museum (RIM) had the following unspent grants at the year end: Department of Tourism R0,96m. Department of Sports, Arts and Culture (DSAC) Infrastructure R59,4m and the Grap 103 grant of R1,0m. NIHSS grant R0,4m. TETA grant R2,5m.

To note, in respect of the Department of Sports, Arts and Culture (DSAC) Infrastructure grant, the Department of Public Works and Infrastructure (DPWI) is the custodian of all Robben Island infrastructure and Facilities, and therefore, mandated to implement capital infrastructure projects, repairs and maintenance, and facilities management. The funds for capital infrastructure projects are allocated to RIM based on the approved User Asset Management Plan(UAMP) for implementation as per the Tripartite Agreement between DSAC, DPWI and RIM. RIM is not in control of the timing and actual spending of the infrastructure projects for which DPWI is the implementing agent.

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2022	2021
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14. Provisions

Reconciliation of provisions - 2022

	Opening Balance	Additions	Utilised during the year	Total
Provision for workmens compensation	113 068	-	(61 979)	51 089
Provision for legal fees	1 212 492	461 774	-	1 674 266
Provision for long service rewards	-	369 750	-	369 750
	1 325 560	831 524	(61 979)	2 095 105

Reconciliation of provisions - 2021

	Opening Balance	Additions	Utilised during the year	Total
Provision for workmens compensation	118 741	-	(5 673)	113 068
Provision for litigation	-	1 212 492	-	1 212 492
	118 741	1 212 492	(5 673)	1 325 560

The provision for workmens compensation is calculated as a % of employees earnings per year. Information is submitted to the Department of Labour annually, who provides a statement of amount payable in respect of the provision raised.

The provision for legal fees relates to costs incurred by the state attorney in its investigation into RIM mismanagement as initiated by the RIM Council. It is expected that the State Attorney will recover the costs it incurred in the investigation from RIM. The provision is measured on the basis of the invoices issued to the State Attorney for the Investigation. The timing and amount of outflows are uncertain.

The provision for long service rewards relates to the recognition for employee services to RIM for a duration of between 10 to 20 years for service recognition. It is based on the collective agreement and/or settlement agreement between RIM and the Union. While subject to financial availability, a decision was taken after year end make payment in respect of long service award.

15. Revaluation reserve

Opening balance	35 487 103	35 487 103
Change during the year	-	-
	35 487 103	35 487 103

The revaluation reserve consisted of the surplus from the revaluation of boats and books.

16. Rendering of services

Private and guided tours	475 871	56 783
Robben Island Museum tour sales	36 455 741	6 140 420
Cargo sales	219 672	187 551
Hospitality, accommodation and management fees	410 349	10 008
	37 561 633	6 394 762

17. Other income

Infrastructure related services	29 183	-
Production and publication	68 583	29 629
Sundry income	635 652	1 213 086
	733 418	1 242 715

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2022	2021
18. Finance income		
Interest revenue		
Bank	3 709 818	5 831 734
19. Grants		
Operating grants		
MTEF allocated DSAC operational grant (unconditional)	107 080 000	80 829 000
Deferred income recognised (conditional grants)	27 382 885	31 556 932
	134 462 885	112 385 932
20. Employee related costs		
13th Cheque payments	4 479 718	4 902 104
Basic salary	65 265 226	72 953 533
Defined contribution plans	7 860 196	8 556 856
Housing benefits and allowances	9 646 730	10 411 809
Leave pay provision charge	(148 505)	1 851 267
Medical aid - entity contributions	12 561 259	13 542 350
Other short term costs	834 645	622 446
SDL	922 122	685 123
Service rewards	369 750	164 700
Travel, subsistence and other allowances	683 335	754 616
UIF	471 296	463 320
WCA	145 160	160 738
	103 090 932	115 068 862
21. Depreciation and amortisation		
Amortisation	546 717	718 052
Depreciation	10 121 909	13 119 805
	10 668 626	13 837 857

Robben Island Museum

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2022	2021
22. General expenses		
Advertising	106 282	448 503
Agency and support / outsourced services	9 863 781	9 435 749
Assets expensed	17 265	14 959
Assets written off	12 751	16 712
Auditors remuneration	2 574 943	2 618 676
Bank charges	820 931	189 576
Board members	1 153 683	1 802 274
Boat expenses	8 801 959	2 724 243
Business and advisory consulting fees	5 129 164	3 634 641
Catering	117 294	36 279
Communication	2 530 954	1 991 173
Consumables	315 313	247 367
Education	189 744	179 006
Exhibitions	-	703 664
Fuel and oil	10 958 105	6 058 945
Heritage conservation cost	69 187	15 720
Heritage programmes	-	232 960
Hire of boats	1 102 924	393 264
Insurance	2 466 993	2 219 793
Internal Audit	120 316	167 545
Inventory expenses	399 256	180 992
Inventory write off	6 021	82 527
Legal professional fees	843 478	2 514 059
Medical expenses	131 370	212 412
Motor vehicle expenses	324 616	284 402
Other administrative expenses	578 829	506 718
Printing and stationery	154 724	287 473
Relocation and recruitment costs	312 171	208 495
Rentals	7 264 182	7 877 561
Repairs and Maintenance - Buildings and other	5 205 852	2 781 815
Repairs and Maintenance- Motor Vehicles	369 021	465 632
Staff Training	208 128	191 200
Staff welfare	30 840	-
Travelling costs	617 530	395 601
Utilities and municipal services	3 577 103	2 451 225
Venue expenses	309 407	423 230
	66 684 117	51 994 391

To correct a prior year error, previously reported Utilities and Municipal Services expenses of R2 868 885 were restated to R2 451 225. Refer to Prior period error note 35 for details of this adjustment.

23. Cash used in operations

Deficit	(3 088 229)	(54 590 531)
Adjustments for:		
Depreciation and amortisation	10 668 626	13 837 857
Interest income	(3 718 331)	(6 105 368)
Assets written off	12 751	16 711
Movements in operating leases	49 501	(36 916)
Movements in provisions	769 545	1 206 819
Movement in deposit held	(249 388)	(134 116)
Changes in working capital:		
Inventories	486 616	(472 903)
Receivables from exchange transactions	(974 015)	(67 880)
Payables from exchange transactions	6 448 325	(3 238 482)
Unspent conditional grants and receipts	(14 044 386)	(30 000 290)
	(3 638 985)	(79 585 099)

Robben Island Museum

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

2022 2021

To correct a prior year error, the following was effected:

- previously reported Deficit of R55 007 301 was restated to R54 590 531,
- previously reported Receivables from exchange transactions of R241 293 was restated to R67 880, and
- previously reported Payables from exchange transactions of R3 130 885 was restated to R3 238 482.

Refer to Prior period error note 35 for details of this adjustment.

24. Revenue from non-exchange transactions

A business relationship currently exists between Robben Island Museum (RIM), Department of Sports, Arts & Culture (DSAC) and Department of Public Works (DPW). DSAC currently funds approved Capital Projects for all property under the custodianship of DPW. DPW has however a mandate to act as an implementation agent with regard to Infrastructure Projects, Property Management and the related maintenance at RIM. It also enters into third party relationships on behalf of DSAC's entities emanating from the above mentioned relationship.

25. Financial instruments**Classification**

The financial assets and liabilities of RIM are measured on the following basis:

2022**Financial assets**

	At fair value	At amortised cost	Total
Trade receivables	6 648 985	-	6 648 985
Cash and cash equivalents	-	123 600 334	123 600 334
	6 648 985	123 600 334	130 249 319

Financial liabilities

	At fair value	Total
Trade payables from exchange transactions	5 571 577	5 571 577
Accrued expenditure from exchange transactions	7 547 099	7 547 099
	13 118 676	13 118 676

2021**Financial assets**

	At fair value	At amortised cost	Total
Trade receivables	4 748 225	-	4 748 225
Cash and cash equivalents	-	126 182 899	126 182 899
	4 748 225	126 182 899	130 931 124

Financial liabilities

	At fair value	Total
Trade payables from exchange transactions	4 717 204	4 717 204
Accrued expenditure from exchange transactions	5 025 677	5 025 677
	9 742 881	9 742 881

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2022	2021
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26. Risk management

Financial risk management

Robben Island Museum (RIM) activities expose it to a variety of financial risks: market risk (including currency risk, fair value interest rate risk, cash flow interest rate risk and price risk), credit risk and liquidity risk.

The management of RIM have overall responsibility for the establishment and monitoring of RIM's risk management policies and procedures which have been established to identify and analyse the risks faced by the entity, to set appropriate risk limits and controls and to monitor adherence to limits, risk management policies and procedures and reviewed regularly to reflect changes in market conditions and the entity's activities.

Liquidity risk

RIM's risk to liquidity is a result of the funds available to cover future commitments. RIM manages liquidity risk through an ongoing review of future commitments and credit facilities.

Cash is managed prudently by keeping sufficient cash in bank accounts. Cash is received from Government funding and several project funders. This cash is managed on behalf of the funders, and separate bank accounts are held for funders money as and when required.

Credit risk

Credit risk arises from cash and cash equivalents and deposits with banks, as well as credit exposures to customers, including outstanding receivables and committed transactions. Sales to customers are settled in cash or using major credit cards. All deposits are with reputable major banks.

Aged debtors for debtors that are overdue but not impaired

30 days	4 533	1 865
60 days	9 188	4 852
90 days	-	551
	13 721	7 268

Market risk

RIM has no significant interest-bearing assets, RIM's income and operating cash flows are substantially independent of changes in market interest rates.

31 March 2022	Floating interest 3,00%-3,75%	Total
Bank Balances		123 600 334
31 March 2021	Floating interest 3,00%-3,75%	Total
Bank Balances		126 182 899

Currency risk

There were no open forward exchange contracts at the year-end.

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

2022 2021

27. Contingencies

There are three pending labour disputes, any outflow of resources in respect of cases will be determined by an outcome with regards to the merit of each case which cannot be predicted. In RIM's assessment of worst possible case scenario, entity could be liable to pay the following amounts as follows :

- a) 12 months salaries to value of R1 640 588
- b) 12 months salaries to the value of R1 640 588
- c) 4 months salaries to the value of R 218 067

RIM contributes R17 500 towards an EPP (Ex-Political Prisoners) funeral costs. Based on the information available, RIM is unable to reliably determine the number of possible applicants. RIM is in the process of exploring options in order to collate additional information in order to improve the reliability and quality of information within database. RIM has no legal obligation to pay this cost but has created a constructive obligation. RIM may limit the amount of payments, subject to financial resources available.

28. Related parties**Related party transactions****Department of Sports, Arts & Culture**

Conditional grants received	9 201 710	-
MTEF allocated DSAC operational grant received	107 080 000	80 829 000

DSAC is the controlling authority of the Robben Island Museum (RIM). The following government grants were received from DSAC for earmarked funds included in the medium term expenditure framework (MTEF).

Conditional grants received from the allocated medium term expenditure framework (MTEF) for specific purposes.

Operational grants received from the allocated medium term expenditure framework (MTEF) for operational purposes.

29. Fruitless and wasteful expenditure

There was no fruitless and wasteful expenditure incurred in the current financial year (2021: R Nil).

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2022	2021
30. Irregular Expenditure		
Irregular Expenditure: Closing balance to be condoned	92 119 883	92 119 883

Current year:

There was no irregular expenditure incurred in the current financial year and no amounts were written off in the current year.

Prior year:

There was no irregular expenditure incurred in the prior financial year and no amounts were written off in the prior year.

Details of irregular expenditure balance:

Irregular expenditure discovered in the prior years relating to the extension of the previous internal auditors' contract in May 2016 for an amount of R1 134 285. At the time, a new treasury regulation became effective on 01 May 2016, signed off and approved by the Chief Procurement Officer on the 19 April 2016, which prohibited the method of extension utilised for the previous internal audit contract extension. The contract was extended on the 06 May 2016 following due consultation with the Audit Committee at the time. The contract extension which was 15% more than the original contract had been approved 7 days after the effective date of the new treasury regulation.

During the audit of tender, RIM FER 01-2018/2019, the Auditor General identified a finding of non-compliance in relation to this tender, for the procurement of a new passenger ferry for an amount of R90 985 598.

The abovementioned finding relates to the alleged failure by RIM to comply with the requirements of the Preferential Procurement Policy Framework Act 5 of 2000 ("PPPFA") and Treasury Regulation 16A6.3 (b) in respect of the evaluation process of the tender.

The Auditor-General indicated that RIM's failure to apply the preference point system prescribed in terms of the PPPFA constitutes non-compliance with the applicable legislative framework and thus result in irregular expenditure.

Further to the above, AG indicated that should RIM have applied the PPPFA, a different service provider would have been selected.

Robben Island Museum is in process of requesting approval for condonation of irregular expenditure of R90 985 598 incurred for the procurement of the new passenger ferry.

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

2022

2021

31. Actual operating expenditure versus budgeted operating expenditure

31.1) The actual income is above the adjusted budgeted income by R0.24m as a result of an increase in visitor numbers in comparison to anticipated adjusted budget.

31.2) The actual income is above adjusted budgeted income by R6.8m as a result of a gradual increase in tours and visiting numbers since the opening of international borders and relaxation of COVID-19 regulations.

31.3) The actual income is less than the adjusted budgeted income by R1.3m as a result of COVID-19 Regulations limiting the number of visitors to the island for the majority of the year.

31.4) The actual income is less than the adjusted budgeted income by R0.04m due to a decrease in recovery of electricity.

31.5) The actual income is above adjusted budgeted income by R0.03m due to additional recoveries received in the current financial year.

31.6) The actual income is above adjusted budgeted amount by R0.28m as a result of an increase in anticipated cash at year end.

31.7) The actual income is above adjusted budgeted income by R20m due to an additional operational subsidy received.

31.8) The actual income exceeds the adjusted budgeted income by R1.9m due to additional deferred income recognised for NDT grant (R0.2m), Grap 103 grant (R0.1m), Infrastructure grant (R1.2m) and TETA grant (R0.4m).

31.9) The actual expenditure is less than the adjusted budget by R3.7m due to a number of key positions being vacant.

31.10) The actual expenditure is below adjusted budget by R3.7m due to the reassessment of useful life and timing of capital expenditure spend.

31.11) The actual expenditure is slightly less than adjusted budget by R0.8m. Actual spend is in line with expectations.

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

2022 2021

32. Executive management and council members' emoluments

Executive

2022

	Date Appointed	Basic Salary	Allowances Received	Company contribution	Leave pay cost	13th Cheque	Total
M Dada - CEO	2016/07/01	746 144	250 649	105 995	150 931	62 179	1 315 898
P Taruvinga - CHO	2013/09/01	211 377	18 017	31 457	189 298	52 844	502 993
BG Manana - Executive Manager	2015/08/01	211 377	18 017	31 346	178 256	52 844	491 840
B Crocker - CFO	2018/04/01	1 207 773	188 311	168 045	(40 922)	100 648	1 623 855
M Makhoalibe (CIO)	2021/08/01	767 731	91 099	106 689	40 537	31 989	1 038 045
TI Nemaheni (CHO)	2021/09/01	671 765	81 586	92 970	47 087	23 992	917 400
AA Thulare - CEO	2021/11/01	637 998	115 837	88 869	51 004	53 167	946 875
		4 454 165	763 516	625 371	616 191	377 663	6 836 906

*13th Cheque forms part of the Guaranteed Total Cost of Remuneration and an Employee has the option to structure their package to allow for a 13th Cheque which is paid out annually in November.

Terminations: M Dada (2021/09/30), P Taruvinga (2021/05/31) and BG Manana (2021/05/31) as a result of their contracts having expired and were not renewed.

2021

	Date appointed	Basic Salary	Allowances Received	Company contribution	Leave pay cost	13th Cheque	Total
M Dada - CEO	2016/07/01	1 492 288	501 298	207 111	54 503	124 358	2 379 558
P Taruvinga - CHO	2013/09/01	1 268 262	108 105	174 180	(37 860)	105 688	1 618 375
BG Manana - Executive Manager	2015/08/01	1 268 262	108 105	174 180	(18 930)	105 688	1 637 305
B Crocker - CFO	2018/04/01	1 207 773	177 483	166 564	(59 809)	100 647	1 592 658
		5 236 585	894 991	722 035	(62 096)	436 381	7 227 896

Council members

2022

	Appointment date	End Date	Total 2022	Total 2021
E Daniels	2021/01/11		80 132	24 388
TP Ngcobo	2021/01/11		125 424	31 356
LAK Robinson	2016/07/01		97 552	155 038
UN Mdledle-Mkize	2017/09/20		57 486	128 908
LL Mabe	2019/11/29		74 906	162 006
V Menye	2019/10/01		88 842	172 458
PP Chilwane	2019/07/01		90 584	177 684
M Seakwa	2019/07/01		118 456	160 264
SPT Dlamini	2019/07/01		99 684	143 202
MMA Makgolo	2019/07/01		125 424	195 104
MK Maluleke	2019/07/01		134 886	240 792
Adv M Masutha	2019/12/11	2020/11/15		90 687
			1 093 376	1 681 887

Adv M Masutha resigned as chairperson on 14 October 2020.
The current chairperson is MK Maluleke

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

2022 2021

32. Executive management and council members' emoluments (continued)**Audit Committee****2022**

	Appointment date	Resignation Date	Total 2022	Total 2021
TF Mosololi	2014/01/14	2021/04/20	-	86 340
U Exner	2021/12/02		5 238	-
JM Williams	2019/07/12		20 952	34 047
BTA Matabane*	2019/07/23		43 170	-
			69 360	120 387

*BTA Matabane was a non-remunerative member of the Audit Committee as he was employed by the State until May 2021. As from 16 May 2021, he was appointed as the chairperson and RIM started remunerating BTA Matabane as from June 2021.

One new audit committee member was appointed on 2 December 2021 (Ms U Exner).

Reimbursements

	Total 2022	Total 2021
TF Mosololi	1 495	-
JM Williams	1 794	-
UN Mdledle-Mkize	1 275	-
LAK Robinson	80	-
LL Mabe	1 259	-
	5 903	-

33. Events after reporting date

The payment of long service rewards was approved by Council on 24 June 2022 and was included in the financial statements as a provision for long service rewards.

Management is not aware of any other events after reporting date which could have an effect on the financial statements.

34. Going Concern Consideration

The Covid 19 pandemic has severely impacted the operations of Robben Island Museum, with ticket sales revenue being well below pre-covid revenue figures. The result is that the entity incurred material losses in the current and prior year from normal operations, after removing impact of additional funding and approved reprioritised Grants. The financial performance over the last 6 months has improved dramatically, and with current cash resources available and current revenue trajectory the entity is expected to start breaking even in the 2nd half of coming financial year.

The entity had been engaged with a S189 (3) process in terms of the Labour Relations Act 66 of 1995 ("LRA"), which commenced on 16 April 2021. As a result of improved financial performance and current cash resources, this process has been discontinued. In the event that expected revenues are not realised, RIM still has options to reduce expenditure and payroll costs (by initiating a new S189 process) if required to ensure the entity remains sustainable in the short term.

35. Prior period error

During the current year Robben Island Museum corrected an overstatement error. An amount of R4 995 488 relating to electricity charge was incorrectly overcharged by the supplier Victoria and Alfred Waterfront.

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2022

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2022	2021
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35. (continued)

The error arose due to administrative fault on the supplier side. It affects electricity expense from 2009 up to and including 2022 year end.

The opening balance on the Accumulated Surplus account as at 1 April 2020 is restated to R309 020 006. It was previously shown at R304 801 623.

Presented below are those items contained in the statement of financial position, statement of financial performance and cash flow statement that have been affected by prior-year adjustments:

Statement of financial position

2021

	Note	As previously reported	Correction of error	Restated
Current Assets				
Receivables from exchange transactions	4	1 895 089	4 527 556	6 422 645
Current Liabilities				
Payables from exchange transactions	12	21 958 269	(107 597)	21 850 672
Net Assets				
Accumulated Surplus		249 794 322	4 635 153	254 429 475

Statement of financial performance

2021

	Note	As previously reported	Correction of error	Restated
General expenditure	22	52 411 161	(416 770)	51 994 391





Part F:
Appendix:
Materiality and
Significance Framework



Applicable during the 2021/22 Financial Year

1. Background

This document was developed to give effect to the May 2002 amendment to the Treasury Regulations, whereby the following new requirement was set for public entities:

*"For purposes of material [sections 50(1), 55(2) and 66(1) of the Public Finance Management Act (PFMA)] and significant [section 54(2) of the PFMA], the accounting authority must develop and agree a framework of acceptable levels of **materiality** and **significance** with the relevant **Executive Authority** in consultation with the **external auditors**."*

[Section 28.1.5]

Public entities are required to include the **Materiality and Significance Framework** in the **Strategic Plan** to be submitted to its **Executive Authority**. [TR 30.1.3] Further, the Materiality and Significance Framework must be detailed in the public entity's annual report. [TR 28.2.1]

No definitions for the concepts "material" and "significant" are included in either the PFMA or in the Treasury Regulations. Accordingly, in compiling this framework, guidance was sought from, inter-alia "Framework for the Preparation and Presentation of Financial Statements" (issued by the International Accounting Standards Board) which defines "Materiality" in the following terms:

*"Information is material if its omission or misstatement could influence the **economic decisions** of users taken on the basis of the financial statements. Materiality depends on the size of the item or error judged in the particular circumstances of its omission or misstatement. Thus, materiality provides a threshold or cut-off point, rather than being a primary qualitative characteristic which information must have if it is to be useful."*

Further guidance was drawn from the International Standard on Auditing (ISA) 320, "Audit Materiality" (issued by the International Auditing and Assurance Standards Board) on the Public Sector Perspective:

"In assessing materiality, the public sector auditor must, in addition to exercising professional judgment, consider any legislation or regulation which may impact that assessment."

In the public sector, materiality is also based on the "context and nature" of an item and includes, for example, sensitivity as well as value. Sensitivity covers a variety of matters such as compliance with authorities, legislative concern or public interest."

The reference to "economic" decisions in the "Framework for the Preparation and Presentation of Financial Statements" is therefore, assessed as not being conclusive or wholly appropriate to a public entity such as the Robben Island Museum (RIM).

Further, materiality can be based on a number of financial indicators. Detailed below is an indicative table of financial indicators of the type that is widely accepted in the accounting profession as basis for calculating materiality.

General Basis used in accounting profession	Acceptable Percentage Range	RIM Applicability
Gross Revenue	0.25 – 1%	Applicable; being grants received, ticket sales and interest income
Gross Surplus	1 – 2%	Applicable; being excess of grants over operating and capital expenditure
Net Surplus	2.5 – 10%	Applicable; being construction funding not applied during financial year
Equity	2 – 5%	Not Applicable
Total assets	0.5 – 2%	Applicable; being construction costs and heritage assets (plus capitalised research and development cost and office infrastructure)

2. Broad Framework for Robben Island Museum

RIM will be dealing with this framework under two main categories, being quantitative and qualitative aspects.

2.1 Quantitative aspects

Materiality level

The Museum assesses the level of a material loss as being **0.25% of estimated budgeted expenditure for 2021 (R651 843) for all classes of transactions except for assets.**

The Museum assesses the level of a material loss as being 0.5% of total assets at 31 December 2020 (R 2 119 833) for asset transactions.

Motivation

It is recognised that different levels of materiality can be set for different classes of transactions. RIM has taken the approach of setting a materiality for all classes of transactions except for assets; for which a separate materiality has been set.

Factors considered

In determining the said materiality values, RIM took into account factors that include:

Nature of RIM's business

Revenue: Funding for the Museum primarily comprise grants received from the Department of Arts and Culture; own generated income from tourism activities (ticket sales) together with interest earned on investments on deposit accounts as well as grants from donors.

Expenditure: Given the nature of RIM to be an entity mandated to maintain physical structures, operate tours and house intellectual property, preference is given to **gross expenditure** as the basis of defining the level of materiality.

Assets: Given the nature of the change in RIM's treatment of heritage assets, (i.e. capitalising heritage assets) the effect of which has fundamentally changed the structure of RIM's balance sheet. It has been deemed necessary to set a separate materiality for total assets to take cognisance of capitalising heritage assets.

Statutory requirements applicable to the RIM

- RIM is a project funded by the Department of Arts and Culture; approval for its formation having been obtained in terms of sec 38(1) (m) of the PFMA.
- The Museum has been listed as a **PFMA Schedule 3A public entity**.
- The Council of the Museum is required to execute the mandate in terms of the of the Cultural Institutions' Act.

The Museum accordingly elects to give preference to a lower level of materiality (i.e. closer to the lower level of the acceptable percentage range) due to it being so closely governed by various acts and the public accountability responsibility it has to stakeholders.

The control and inherent risks associated with RIM

In assessing the control risk RIM concluded that a materiality level of 0.5% of total assets for asset transactions and 0.25% of expenditure for all other classes of transactions is appropriate and prudent. This assessment is based on the fact that a sound control environment is being maintained. In this regard cognisance was given to amongst other matters:

- Proper and appropriate governance structures have been established that include a Management Committee, CEO, CHO, CFO and an Executive Manager Infrastructure and Facilities Management.
- CEO, CHO, CFO and Executive Manager Infrastructure and Facilities Management positions have been created with specific risk management responsibilities;
- An audit committee that closely monitors the control environment of RIM was established;
- The function of internal audit was outsourced to a firm of professional internal auditors; and
- A three year Internal Audit Coverage Plan, based on annual risk assessments being performed. This is reviewed annually and agreed by the audit committee.

3. RIM General Approach to Qualitative Aspects

Materiality is not confined to the size of the entity and the elements of its financial statements.

The Museum recognises that misstatements that are large either individually or in the aggregate may affect a “reasonable” user’s judgement. Further, misstatements may also be material on qualitative grounds. These qualitative grounds include amongst other:

- New ventures that RIM may enter into.
- Unusual transactions entered into that are not of a repetitive nature and are disclosable purely due to the nature thereof due to knowledge thereof affecting the decision making of the user of the financial statements.
- Transactions entered into that could result in reputational risk to RIM.
- Any fraudulent or dishonest behaviour of an officer or staff of RIM.
- Any infringement of the RIM’s agreed performance levels.
- Procedures/processes required by legislation or regulation (e.g. PFMA and the Treasury Regulations).
- Unauthorised, irregular or fruitless and wasteful expenditure.
- Items of a non-financial nature, which would impact on the continued operation and deliverables of the Museum.

The policy contained in this framework will be appropriately presented in the Annual Report of the Museum as required.

Definitions and Abbreviations

Accounting Authority: Robben Island Museum Council

Executive Authority: Department of Arts and Culture

Entity: Robben Island Museum

PFMA: Public Finance Management Act (Act 1 Of 1999 as amended by act 29 of 1999)

Treasury Regulations: Public Finance Management Act, 1999: amendment of Treasury Regulations in Terms of Section 76 as published in Government Gazette No. 7372

4. Detailed/Specific RIM Responses to Requirements

4.1 RIM Response to Fiduciary duties of the Accounting Authority Requirements

The accounting authority must (c) on request, disclose to the Executive Authority responsible for that public entity or the legislature to which the public entity is accountable, all material facts , including those reasonable discoverable, which in any way influence the decisions or actions of the executive authority or that legislature.		
Further/Specific Requirement [PFMA section 5(a)]	Quantitative (Amount)	RIM Response: Qualitative
None	RIM Response: Any fact discovered of which the amount exceeds the determined materiality figure as calculated under par 2.1	RIM Response: 1. Any item or event of which specific disclosure is required by law 2. Any fact discovered of which its omission or misstatement, in the Council’s opinion, could influence the decisions or actions of the executive authority or legislature.

4.2 RIM Response to Annual Report and Financial Statements Requirement

General/Principal Requirement (PFMA section 55)		
The annual report and financial statements referred to in subsection (1)(d) must (a) fairly present the state of affairs of the public entity, its business , its financial results , its performance against predetermined objectives and its financial position as at the end of the financial year concerned:		
Further/Specific Requirement [PFMA section 55(a)]	RIM Response: Quantitative	RIM Response: Qualitative
(a) include particulars of: (i) any material losses through criminal conduct and any irregular expenditure and fruitless and wasteful expenditure that occurred during the financial year: (ii) any criminal or disciplinary steps taken consequence of such losses or irregular expenditure or fruitless and wasteful expenditure; (iii) any losses recovered or written off; (iv) any financial assistance received from the state and commitments made by the state on its behalf; and (v) any other matters that may be prescribed.	1. Losses through criminal conduct: any loss identified. 2. Losses through irregular, fruitless, wasteful expenditure: Where combined total exceeds the planning materiality figure used by the external auditors for the year under review.	All identified losses through criminal conduct will be disclosed.

4.3 RIM Response to Information to be submitted by Accounting Authority Requirement

General/Principal Requirement (PFMA section 54)		
Before a public entity concludes any of the following transactions, the accounting authority for the public entity must promptly and in writing inform the relevant treasury of the transaction and submit relevant particulars of the transaction to its executive authority for approval of the transaction:		
Further/Specific Requirement [PFMA section 54]	RIM Response: Quantitative	RIM Response: Qualitative
(b) participation in a significant partnership, trust, unincorporated joint venture or similar arrangement.	A cut-off figure of R5000.	Any participation, outside of the approved strategic plan and budget .
(c) acquisition or disposal of a significant shareholding in a company.	Qualitative aspect is more relevant	Any acquisition or disposal, outside of the approved strategic plan and budget .
(d) acquisition or disposal of a significant asset.	Qualitative aspect is more relevant	1. Any asset that would increase or decrease the overall operational functions of the Museum, outside of the approved strategic plan and budget. 2. Disposal of the major part of the assets of the Museum.
(e) Commencement or cessation of a significant business activity.	Qualitative aspect is more relevant	Any business activity that would increase or decrease the overall operational functions of the Museum, outside of the approved strategic plan and budget .



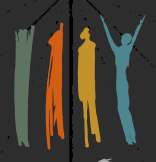
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inside cover

D.
34
Grand

Zuiderbreedte
M.
5 Min.

Latitude Meridionale
M.
10 Min.

M.
15 Min.



Robben Island

MUSEUM



ISLE ROBBER
ROBBEN EILAND

Nabst.
Lome
Fanal
Baak

Batterie: Battery

La Balaine
De Walvisch

Mouillage
Ankering

Sable fin: Fyn Zand

Queie du Lion
Leeuwe: Raart

Batterie
Battery

Tete du Lion
Leeuwberg

la Ville
DE STAD

Fort

Molen

Vallee des Builes
Buffels Valley

Riviere de Sel
Zoute Rivier

Montagne de la Table
Tafelberg

Montagne du Diable
Duivelsberg

Le Bois rond
Kompanus Bosch

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