

Annual Report

2022-23



United Nations
Educational, Scientific and
Cultural Organization



World Heritage
South Africa



sport, arts & culture

Department:
Sport, Arts and Culture
REPUBLIC OF SOUTH AFRICA



Robben Island
MUSEUM

An agency of the
Department of Sport, Arts and Culture

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Annual Report

for the period 1 April 2022 to 31 March 2023

Published by Robben Island Museum 2023

RP: 177/2023

ISBN: 978-0-621-51177-2

This report is also available on
the Robben Island Museum website at
<http://www.robben-island.org.za>

Acknowledgements

The managers and staff of all departments
of Robben Island Museum are thanked for their contributions

Production: Mortimer Daniels
Design and Layout: Kurt van Vrede
Printing: Printer to be appointed

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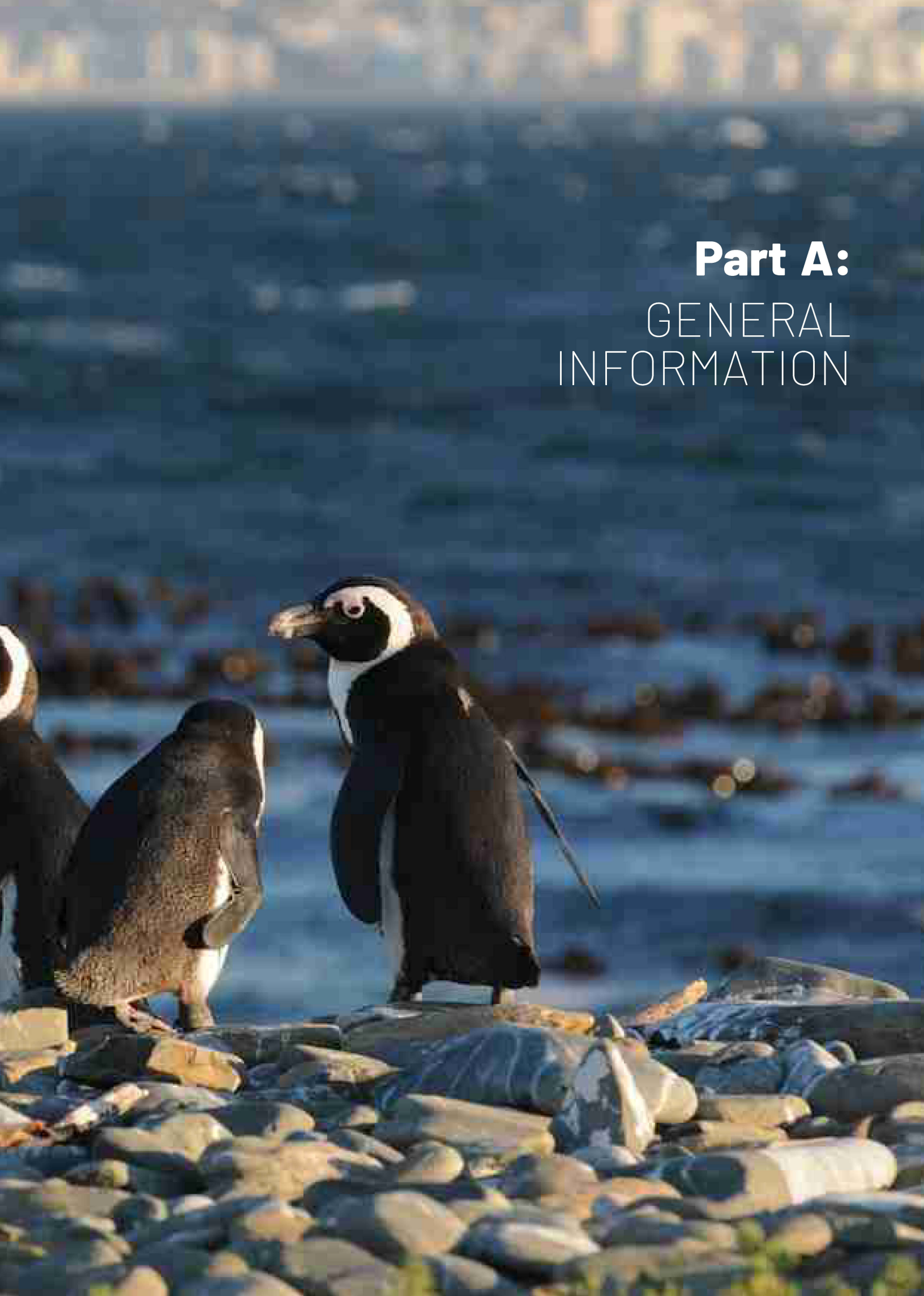
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African Penguin

Robben Island has just less than a 1000 breeding pairs of endangered African penguins that use the site for breeding. Penguins prey on small pelagic fish, unfortunately there has been a negative covariance in the population size of these species, the decline of fish stocks is attributed to climate change and overfishing. Together with all relevant Government entities and academic institutions, RIM has been hard at work in rehabilitating the penguin population. Various conservation programmes that are currently being implemented are aimed at ensuring healthier habitats for penguins; ensure food availability and the improved response to natural disasters like avian flu and oil spills.



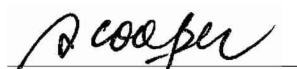
A photograph of three penguins on a rocky shore. The penguins are in the foreground, standing on a collection of smooth, grey and brown stones. The penguin in the center is facing left, looking towards the ocean. It has a black body, a white belly, and a distinctive white band around its eyes. To its left, another penguin is seen from the back, and a third penguin is partially visible on the far left edge. The background is a vast, blue ocean with white-capped waves breaking under a bright sky. The overall scene is serene and captures a moment in the natural habitat of these birds.

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 2023.



Prof Saths Cooper
Chairperson of RIM Council
31 July 2023

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	infow@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
DFFE	Department of Forestry, Fisheries and the Environment	SARS	South African Revenue Services
DPWI	Department of Public Works and Infrastructure	SCM	Supply Chain Management
EPP	Ex-Political Prisoner/s	SETA	Sector Education Training Authority
GRAP	Generally Recognised Accounting Principles	SMART	Specific, measurable, achievable, realistic and timed
ICMP	Integrated Conservation Management Plan	UNESCO	United Nations Educational, Scientific and Cultural Organization
MoU	Memorandum of understanding	US	University of Stellenbosch
MSP	Maximum Security Prison	UWC	University of the Western Cape
NMG	Nelson Mandela Gateway to Robben Island	VAT	Value Added Tax
PFMA	Public Finance Management Act		

1.4 Foreword by the Chairperson of the Council

Introduction

The Council of Robben Island Museum (RIM) is pleased to submit its Annual Report for the financial year ending 31 March 2023, in accordance with the Constitution of the Republic of South Africa (1996), the Cultural Institutions Act 119 of 1998, the Public Finance Management Act 1 of 1999, Treasury Regulations (2001) and numerous other applicable Acts and Regulations that affect RIM.

This report coincides with the first year of the incumbent RIM Council's term (01 July 2022 – 31 June 2025). Council, through the office of the CEO, coordinated planning and reporting aligned to National Treasury requirements, ensuring that the required statutory meetings were held. The Auditor General of South Africa has given RIM an unqualified audit report, closing the unfortunate chapter on irregular expenditure incurred with the purchase of its second boat in the 2019/2020 financial year. While none of the current RIM Council and Executives was party to the boat procurement, consequence management will ensue for any other staff member implicated. Upholding RIM's financial integrity is paramount.

Careful turnaround of RIM's financial and operational health has been achieved by implementing various immediate approaches to strengthen the internal control environment and RIM's immense revenue-generating ability. Although performance reporting against previously determined objectives was 87%, Council has embarked on an agile repurposing that is focused on the Island's national and worldwide brand recognition and appeal that is intended to future-proof Robben Island's all-round sustainability. Given the dire economic constraints faced by the vast majority in our post-Covid world, RIM has reduced its reliance on the fiscus by 45%.

Whose Heritage?

As a highly highly-contested historic site predating the colonial and apartheid eras, RIM has started to answer fundamental questions during its strategic review and turnaround processes such as "Whose heritage is RIM preserving and managing?" Accordingly, RIM has begun positive engagements with leadership from all relevant sectors, starting with relevant indigenous leadership and communities on matters affecting them, their spirituality, and recording the first banishments on Robben Island during settlement from 1652 by the Dutch East India Company (VOC, Verenigde Oostindische Compagnie) until its bankruptcy and dissolution in 1799, when the Dutch government took over its liabilities and possessions, eventually consolidating the process of land dispossession and economic exclusion, which our democracy sought to resolve.

Besides declaring this the Year of Robert Mangaliso Sobukwe (the leader of the anti-pass campaign on 21 March 1960, who was detained alone on the Island from 3 May 1963 for six years), RIM also marks the 60th anniversary of the Rivonia Trialists' sentencing to life imprisonment, and declared its Annual 2023 Lecture in honour of Chief Jongumsobomvu Maqoma who died on the Island during his second banishment on 09 September 1873, after leading King Hintsa's forces in the Sixth Xhosa War, and defeating British Governor Sir Benjamin d'Urban's combined forces led by Sir Harry Smith.

In the spirit of reconciliation, social cohesion and nation-building, RIM will discharge its remit by commemorating and celebrating all national, continental and international days of importance in keeping with its national, continental and global iconic stature.



Relationships and Our Collective Future

Transparent, fair and appropriate public-private partnerships – that benefit the fast-diminishing ex-political prisoner (EPP) population who sacrificed their youth for the freedoms that we enjoy, with many eking out an existence – RIM will flourish as the historic birthing and glue that gave rise to a democratic country on the southern tip of Africa. RIM is intensifying partnerships with industry players, across both public and private sectors, in order to capitalise on industry trends and developments and restore Robben Island's reputation as a heritage treasure that current and future generations, everywhere, may learn and benefit from.

RIM continues to strengthen existing strategic relationships within and beyond South Africa with important other African World Heritage sites such as Le Morne Cultural Landscape (Mauritius) and Gorée Island (Senegal), the ESMA Clandestine Centre of Detention, Torture, and Extermination (Argentina), relevant National Departments (such as Tourism, Public Works and Infrastructure, Military Veterans, Forestry, Fisheries and the Environment) and entities under the aegis of the Department of Sport, Arts and Culture (DSAC), the African World Heritage Fund, Nelson Mandela Foundation, the Robert Sobukwe Trust, the City of Cape Town, the Southern African Foundation for the Conservation of Coastal Birds and Agence Française de Développement and Institut national de l'Audiovisuel on digitising the Mayibuye Archives. The relationship with EPPs has improved, with the Association of Ex-Political Prisoners being included in RIM's newly-created Stakeholder Relations Committee.

To avoid this foreword from becoming what used to be termed "klagtes en versoeke" (complaints and requests) during apartheid political incarceration, it needs to be pointed out that the erstwhile manner of certain departments either avoiding their statutory responsibility or resurrecting the failed outsourcing model via tenders, instead of what should be the opportunity – especially for our youth and other skilled individuals – being employed by RIM to take full care of all that Robben Island does and is responsible for in the greater public interest.

GENERAL INFORMATION

It is therefore heartening that Ministers past and present have been seized with ensuring that departments operating in silos, incurring needless wastage of scarce resources with minimal returns, ceases, thus enabling Council and RIM's executive leadership to be fully and directly accountable. It is also important to note that the tick-box exercise associated with annual performance plans and misaligned integrated management reporting and budgeting, which bear little result in the real world, is being closely reviewed. This is in line with RIM's dynamic, creative and constantly unfurling history and meaning, especially for our children, our future. To that end, RIM has decided to allow all children under twelve years of age free, under appropriate safety requirements. Further announcements on major events will be duly announced, such as 10 days of liberation history starting on 2nd February – when liberation organisations were unbanned in 1990 – and ending on 11th February, when our first democratic president, Nelson Rolihlahla Mandela, was released from prison.

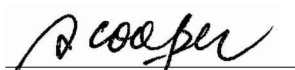
Appreciation

I wish to express gratitude to DSAC for its critical support, the incipient leadership of our first black female CEO, Ms Abigail Thulare, and those staff members who give their best to RIM and the paying public where others may waiver. A special word of gratitude is also due to the Parliamentary Portfolio Committees on Sport, Arts and Culture, Tourism, and Public Works and Infrastructure for their incisive oversight. I would be remiss if I didn't commend my fellow Council members for their vigorous engagement, coming as they do from a variety of knowledge and experiential backgrounds, evidenced in this report, and whose combined contributions are gaining traction.

1.5 Our Commitment

Robben Island is not a museum. Robben Island includes a museum. Robben Island is so many things to so many people the world over. Robben Island's uniqueness is intricately and inextricably woven in the quintessential, yet multi-textured fabric of this diverse country and its phenomenal history that predates the current era, the advent of colonialism and its offspring: apartheid then and democracy now. It stands apart from any other site, anywhere, creating indelible memories that cannot be staunch under any narrow rubric. Importantly, the complex stories from Robben Island – many still to be told – leave a lasting profundity that contributes to restoring our common humanity and makes us all yearn to be who we ought to be.

Therefore, positioning Robben Island to become self-sustainable and responsive to contemporary needs, without comprising the significance and outstanding universal value of this fast-shrinking Island as a national treasure and World Heritage site, remain our joint and several commitment and abiding ethic. Upholding Robben Island's financial and reputational integrity are paramount.



Prof Saths Cooper
Chairperson of RIM Council
31 July 2023

1.5 Chief Executive Officer's Overview

Introduction

I take great pleasure in presenting the Annual Report of Robben Island Museum (RIM) for the year 2022/2023. While our entity has been showing trends of being financially stable and recently been somewhat financially stabilised, it is still experiencing constraints in allocating sufficient resources towards the comprehensive research, interpretation, conservation and preservation of both its tangible and intangible heritage resources. However, the entity will continue to explore and implement the necessary steps to ensure its future sustainability; through the development and implementation of augmenting strategies focusing on product diversification and revenue generation.

The Island is an outstanding asset and provides several exciting opportunities, which, await responsible harnessing to ensure our entity's sustainability into the future. Balancing sustainability with other competing imperatives given the different mandates that RIM is responsible for, is going to be critical in ensuring our continued efforts in the recovery and unlocking the potential of this iconic site which continues to attract visitors from all over the world. RIM continues to be committed to contributing towards the 2030 NDP vision of Government in line with the 2019-2024 Medium Term Expenditure Framework where significant progress has been realised towards the achievement of the apex priorities of DSAC under Priority 6: Social cohesion and safer communities.



Furthermore, the impact of continuous implementation of national load-shedding should not be underestimated and that had also contributed to the additional diesel costs to ensure that our operations are not disrupted. As in the previous years, RIM Management has continued to intensify cost containment measures and strengthen the control environment. A myriad of efforts are deployed to identify and quantify existing commitments to ensure that these are matched with RIM's income-generating capabilities.

During the period under review, RIM incurred horticulture-related expenses of R0.7m and extensive work could have been accomplished in enhancing horticulture management on the island given the consistent balance between the current commitments in line with the available budget. Therefore, in leveraging on the available resources to ensure that RIM is able to deliver on all its priority areas in line with its primary and extended mandate, RIM has engaged in further collaboration with DPWI through RIM's participation in the Expanded Public Works Programme (EPWP) to focus on horticulture management services in conserving the outstanding universal value and upkeep of the site.

General financial review of the public entity

Robben Island Museum's finances are managed in accordance with the Public Finance Management Act of No. 1 of 1999, and the entity's internal auditors Promilezi Pty (Ltd), 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 2022/2023 financial period where improvements in the control environment were highlighted during the recently concluded external audit. As a result, management is addressing the previous audit matters raised in the 2021/22 financial year and a progress update has been provided to the relevant governance structures and stakeholders.

RIM has reported a surplus of R22.04m for the 2022/2023 financial period, against a budgeted deficit of R14.2m for the same period. Revenue from tours performed significantly better than budgeted for the period, which allowed the absorption of expenditures including expenditure that is related to the additional mandate that RIM is responsible for. It is important that the Museum's Annual Financial Statements are understood and interpreted within its overall strategic objectives. As a public entity, our Museum is expected to generate sufficient income in order to make good on its commitments. Furthermore, our Museum also applies to National Treasury for the retention of its surpluses annually, in order to respond adequately to the demands of various business cycles and capital investment requirements. The above financial performance was achieved despite significant operating risks as a result of exposure to fluctuating ferry maintenance costs and diesel prices. Therefore, it is 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 costs into its already strained operational budget.

Spending trends of the public entity

Spending patterns have largely been consistent with our annual performance plan for the financial period of 2022/2023, with the exception of the payroll costs for which the organisation was threatened by the impact of COVID-19, leading the organisation towards resolving Section 189 in terms of the Labour Relations Act. An executive decision was taken under the leadership of the accounting authority to withdraw the process and instead for the organisation to implement a Road to Recovery project which was a project led by the executive management with the support of RIM's staff immediately after assuming their roles. Therefore, the successful implementation of the interventions of the Road to Recovery Project has been attributed to the surplus recorded in the 2022/2023 financial year. Consequently, 90% of the tours within the financial period under review were executed using RIM's own ferries which has contributed to a lower expenditure base realised over the same period.

New or proposed key activities

In the first year since the new leadership assumed office, there has been significant progress in the implementation of the eight strategic objectives outlined by the Council for management to focus on. In the 2023/24 financial year as a result, the key activities that have been prioritised are:

- Undergoing an organisational review to ensure that RIM has a fit-for-purpose structure to deliver on the eight(8)strategic priority areas identified under the leadership of the new Council.
- A programme review of all heritage programmes in line with the Strategic Research Agenda/ strategy which is a five-year plan to ensure that RIM continues to deliver on priority 6: Social cohesion and safer communities including continued implementation of Outreach Programmes as well as Exhibitions to all different market segments. Some of the proposed activities under the current Heritage Programmes include the declaration of 2023/2024 as the Year of Robert Mangaliso Sobukwe with associated activities that will be implemented throughout this period. As a site of memory, Robben Island Museum will commemorate the traditional leaders which include among others Prince Maqoma and David Stuurman who were incarcerated on the island during the 1800s – a period identified as the British colonialization epoch. Priority will also be employed in the implementation of local and international collaboration objectives with identified partners.
- Prioritisation and implementation of focus areas as identified by the new Marketing Strategy i.e. expanding into new market segments to be targeted including product diversification through introducing new products supported by RIM's Digital and Digitisation strategy. Also, the review and implementation of a Pricing Model which will be aimed at ensuring affordable access and increasing the reach contributing to responsible tourism and brand repositioning of the new logo that was approved by the Council which will be in line with DSAC's branding requirements
- Implementation of RIM's Adaptive- reuse of Infrastructure strategy and plan and leveraging on its use and economic benefit expanding to service new sectors such as the Meeting Incentives Conferencing and Events (MICE) sector, and e-commerce as alternatives to generating revenue for RIM.

Lastly, there have been continuous engagements with the various Parliamentary Portfolio committees, the National Department of Tourism (NDT), the National Department of Public Works and Infrastructure (DPWI), the Department of Sport and Arts & Culture (DSAC) and the Standing Provincial Committee on Cultural Affairs and Sport which indicated interest by RIM's critical stakeholders in the overall progress in the implementation of Robben Island Museum's mandate given the importance of this historical site.

I am pleased to confirm that RIM is in a much more stable financial position which will improve as we fully embark on the implementation of RIM's Turnaround Strategy and New Business Model.

Acknowledgements and Appreciation

I wish to acknowledge the former and current RIM Council for its continued support and strategic guidance to the Executive Management. This has ensured that RIM remained on a positive growth path and maintained her fiduciary responsibilities and good corporate governance in 2022/23.

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

The Museum would not have managed to accomplish programmes and activities without the support of the following partners, i.e. tourism sector (especially tour operators and tourism bodies), various government departments (among them but not limited to; NDT, DFFE, DCS, DPWI, DMV, DBE), heritage agencies (in particular, the AWHF for the financial and technical support rendered to the institution, public entities (Cathseta, Freedom Park, SAHRA, the local municipalities, local and international universities and the private sector at large.

Lastly and importantly, I wish to thank the Department of Sport, Arts and Culture for their continued financial and policy guidance to Robben Island Museum and 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 2023

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 2023.

Yours faithfully,



Prof Saths Cooper
Chairperson of RIM Council
31 July 2023



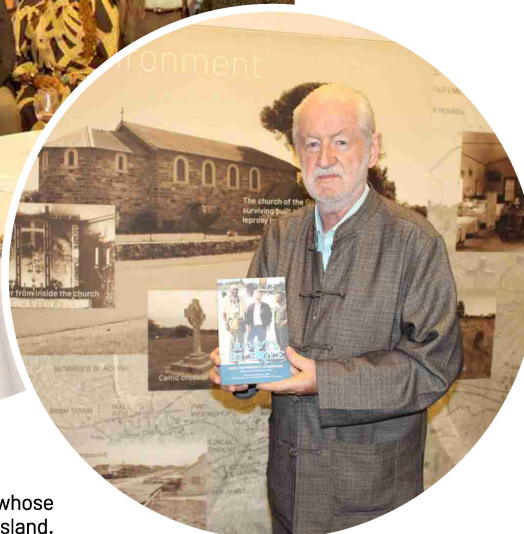
Ms Abigail Thulare
Chief Executive Officer
31 July 2023

1.7 Robben Island Museum in the Spotlight



RIM Heritage Day Celebration

RIM hosted a heritage celebration 'dress up' day where all employees were encouraged to dress up in their preferred traditional attire to celebrate their cultural identity and heritage. This was done as part of RIMs work - life integration that encourages a healthier and fun working environment for RIMs hard working staff members.



RIM Memorial Lecture on Leprosy

The 5th Robben Island Museum Memorial Lecture held in 2022 whose purpose was to unearth the painful history of Leprosy on the island. From 1846 to 1931 the island was a Leprosy Hospital. In that 85 years Leprosy patients were isolated to the island. The memorial lecture was lifting the veil on this epoch of the island's history.

Walter Sisulu Memorial Lecture

Walter Sisulu who was accused number two in the popular Rivonia trial of the early 1960s. It was one of the trials that exposed the fascist nature of the apartheid state that was published around the world. Sisulu, a very close ally of Nelson Mandela played a significant role in the trial and political life of Mandela and a number of other political leaders. Hence the lecture was termed the political enabler. It was precisely because his life enabled many political leaders to be better leaders. In the Maximum Security Prison he was known as the overall father figure by former political prisoners of his time. The lecture on Sisulu helped the museum to fulfill its educational mission to the public. This 6th memorial lecture presented the museum as a platform where the children and family members of Walter Sisulu had a direct interaction with the museum authorities, staff and the public at the same time. It facilitated an inter generational learning space in the true sense of Walter’s convictions.



Robben Island Ex-Political Prisoners memorialising their memories on camera for use by Robben Island Museum during Life History Interviews in Free State. RIM Research Unit collects these interviews to contribute to the digital memorialisation of political imprisonment on Robben Island.



Members of the Afrikaner Traditional Authority, including chief Karl Afrikaner visited Robben Island on 25 March 2023 to conduct a pilgrimage in honour of their ancestor, Afrikaner, who was incarcerated and died on Robben Island in 1777.



Former warders and residents from Robben Island during the imprisonment period from 1960 until 1996 when the Island closed as a prison participated in focus group discussions to speak about the recreational sites that they enjoyed on the Island.

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:

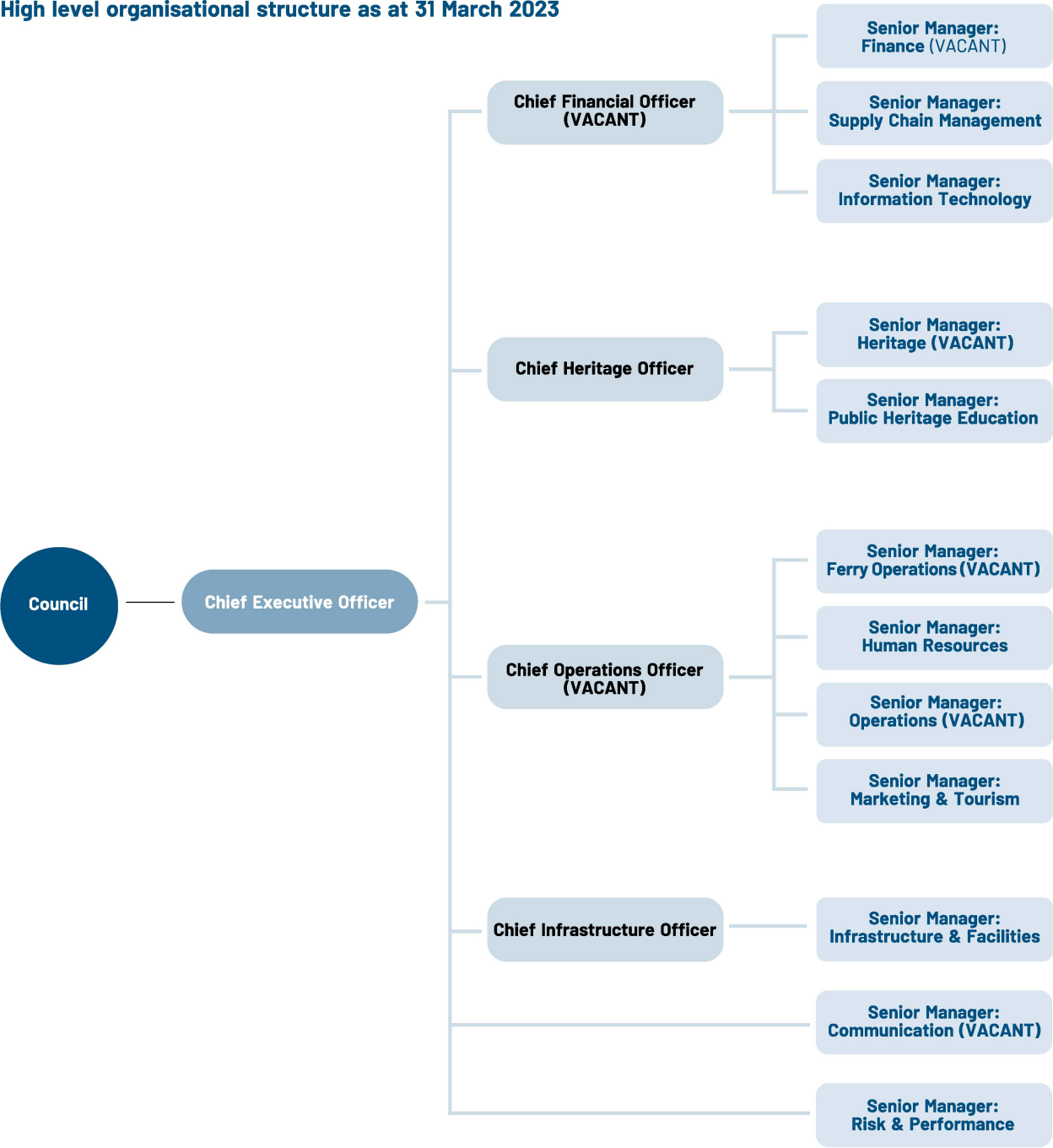
- National Heritage Resources Act, 1999
- The Cultural Institutions Act, 1998
- The National Monuments Act, 1969
- The South African World Heritage Convention Act, 1999
- The Public Finance Management Act, 1999 and National Treasury Regulations
- The National Environmental Management Act, 1998
- Cape 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
Ms Abigail Thulare	Chief Executive Officer	2 November 2021	N/A
B Crocker	Chief Financial Officer	31 March 2018	30 November 2022
K Ramela	Acting Chief Financial Officer	1 December 2022	N/A
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 2023





Abalone poaching

Robben Island shoreline has rich biodiversity, abalone (*Haliotis midae*) and crayfish (*Jusur lalandii*) are two species of the marine living resources that are pursued by poachers in the nearshore of Robben Island (this is a buffer-zone of the Robben Island World Heritage site and also a Marine Protected Area). Robben Island Museum is working with all relevant law-enforcement agencies to combat these illegal activities in its buffer-zone.



Part B: PERFORMANCE INFORMATION



2.1 Auditor-General Report: Predetermined objectives

In accordance with the Public Audit Act of 2004 (PAA) and the general notice issued in terms thereof, AGSA must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for selected programmes presented in the annual performance report.

Refer to page 54 of the report of the Auditors Report, published as Part E: Financial Information.

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 2022/2023 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 and Supply Chain 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 2022/2023:

- 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 Service Delivery Environment

The core business of RIM is to conserve, preserve and promote Robben Island as a national and world heritage site. This is done through undertaking research to inform educational programmes that will enhance accessibility, product development and tourism.

Key priorities:

- Conservation of intangible and tangible heritage;
- 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 (including proactive engagements with Ex-Political Prisoners), 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.
- Have an effective operations office.
- Have an effective infrastructure management office.
- Have an effective marketing and public relations office.
- Have effective heritage and conservation services.
- Ferries provide consistent ferry services.
- Assets on the Island are properly maintained (e.g. land, flora and fauna, historical buildings and other structures, collections, and exhibitions).

The implementation of some key priorities has resulted to more visitors, more diversified tours bought by visitors, more repeat visitors, and visitors prepared to pay higher prices for premium services. This has led to higher income for RIM. During the period of review, achievement has improved and comparable to the years before Covid 19. The challenges experienced to conduct life interviews of Ex-Political Prisoners have been mitigated by insourcing the services and involving EX-Political Prisoners, thus improving in the quantity of data collected compared with the previous years.

Processes have been explored to manage the EPP database and this has assisted in tracing EPP within South Africa and the Southern African region. This has enhanced the narrative of Robben Island Museum.

The areas that have been identified for implementation in the research agenda and the 3rd Integrated Conservation Management Plan (ICMP) have been achieved despite the capacity challenges and insufficient funding. The development of the 4th Integrated Management Plan (IMP) and the implementation of the Strategic Research Agenda will detail

action plans for the next five years (2024-2029). Partnerships with stakeholders such as DSAC, Department of Basic Education and sister museums has assisted in increasing the footprint of Robben Island and increased accessibility RIM's educational programmes.

Adaptive re-use of facilities at Robben Island

Robben Island Museum has undertaken an initiative in entering in a process to link with the stakeholders in hospitality in the management of identified facilities for adaptive reuse. The identified buildings for accommodation, conferencing, and recreational activities are intended to augment the services already offered. The demand is for "bleisure", this is for people who travel for business and leisure and MICE (Meetings, Incentives, Conventions and Events).

Integrated Management Plan (IMP)

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 Forestry, Fisheries and the Environmental Affairs and UNESCO.

The implementation of the IMP requires dedicated funding and resources to ensure compliance with World Heritage Convention Act, No.49 of 1999, however, the IMP was not sufficiently funded for effective implementation. The other challenge is that IMP mandates RIM to report to different authorities with different timeframes and not funded by all. It is worthy to note that DFFE took an initiative to explore funding models for the eleven world heritage sites and using RIM as a pilot, and noting that RIM has been carrying out this mandate unfunded.

Pro-active communication

Robben Island Museum has implemented a Customer Relationship Management (CRM) system that allows real-time messaging of complaints and compliments. This has improved visitor experience. To maximize data sharing and reporting to make informed decisions pertaining to the visitor experience.

Furthermore, to ensure the highest level of customer service and professionalism is maintained, the operational value chain has been strengthened through Customer Service training, which was conducted through CATHSSETA. The future plans based on the organisational maturity and readiness, RIM is planning to improve quality in the provision of services and products in line with the international standards.

Ferry Operating Model

The current boat operation has improved as we have witnessed a significant increase of over 90% RIM boats utilisation thus decrease utilisation of private chartered boats. It is worth to note that RIM still experiences boat capacity constraints. The organisation has adopted a hybrid model in order to mitigate the boat capacity constraints. However, some of the boats within the database still have limitations identified such as passenger capacity. RIM has contributed in provision of training space for youth to harness their skills and experience and this has been done through the TETA Cadetship.

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.

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 finalized in 2023/2024, the organizational structure will similarly require a review to align the strategic direction of the entity with its staff complement.

2.5 Organisational environment:

Governance and leadership

The previous Council's term ended in June 2022 and the current RIM Council's term started in July 2022. Council continues to provide governance and leadership to the institution in line with DSAC 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 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. The organization has experienced a high staff turnover in the period under review and the exit interviews indicate competitive salaries and lack of growth within RIM as reasons. As a result, RIM struggles to attract relevant and requisite skills. To mitigate this, RIM will embark on an organizational review process, including skills audit that will inform areas of further development amongst staff. The process will involve thorough engagement of all critical stakeholders and in addition will result into macro and micro structure that is fit for purpose. 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.

Human Resource Development

Robben Island Museum acknowledges the challenges of aligning the museum's strategic plan with the organisational structure, the budget and the 3rd ICMP. The organization has absorbed a significant number of temporary employees into its permanent structure in the 2010/2011 financial year to stabilise operations.

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 22/23 financial period.

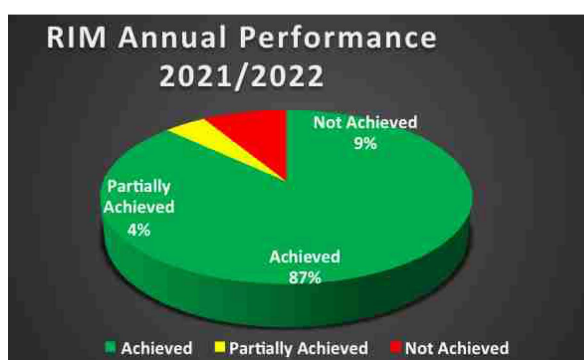
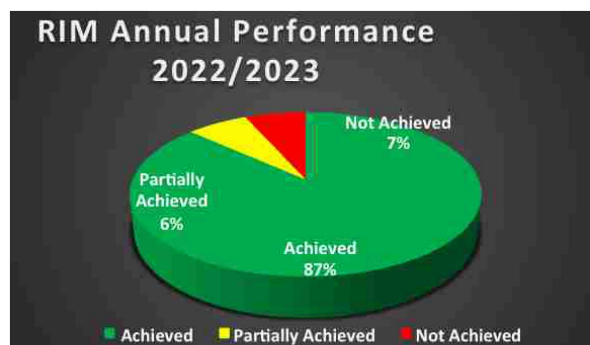
2.8 Institutional Programme Performance Information:

Overall performance:

During the financial year 2022/2023 RIM had a total of 30 performance targets per the APP.

The overall performance for RIM was as follows:

- 26 targets were achieved; and
- 2 targets were partially achieved; and
- 2 targets were not achieved



When performance is compared to 2021/2022 performance the following performance improvement can be detected:

- RIM has achieved the same percentage performance of 87% compared to the prior year.

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.

Programme 1: Business Development

The Business Development programme fulfils three of the five strategic objectives of RIM namely, to conserve and maintain natural and cultural heritage of Robben Island heritage, to develop and promote responsible tourism operations and to foster stakeholder relations and partnerships. This programme provides strategic guidance and allocation of resources for the implementation of the ICMP through the Strategic Plan.

Sub -Programmes

1. Heritage and Research

- 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.

2. Ferries Department

- To maintain a safe, stable and reliable ferry service.

3. Marketing and Tourism

- To promote and brand Robben Island as a tourism destination.
- To Marketing develop diversified products in order expand the market base.

4. Infrastructure and facilities

- To protect and maintain the built environment Robben Island.
- To provide and maintain supportive infrastructure and facilities.

5. Operations Department

- To improve visitors through systems and service excellence.
- To improve visitor experience through systems and service excellence.

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



The significant achievements for the programme related to:

- One (1) Memory and Landscape Trail developed on Robben Island, per executive approved concept specifications, in the year
- One (1) Management Effectiveness Tracking Tool (METT) report submitted to Department of Forestry, Fisheries and the Environment
- One (1) exhibition catalogue book created, in the year
- 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.
- Seven (7) marketing campaigns were launched during the year under review as well as a familiarisation trip to improve stakeholder relations.
- One (1) training session held to improve the visitor experience through service excellence.
- Two (2) 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 2022/2023	Actual Achievement 2022/2023	Deviations from planned target to Actual Achievement 2022/2023	Comments on deviations	Audited Actual Performance 2021/2022
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	Achieved One (1) Memory and Landscape Trail developed on Robben Island, per executive approved concept specifications, in the year	N/A	N/A	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.
	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 Zero (0) ex-political prisoners (or their families) interviewed and zero (0) ex-warders (or their families) interviewed	Interviews were previously outsourced, however were conducted in-house during the period. However, even though interviews were conducted, these interviews have not yet been edited and finalised as the means of calculation reflected in the target's technical indicator description requires.	Interviews to be finalised when editing software has been procured.	Not Achieved Seventeen (17) ex-political prisoners (or their families) interviewed and zero (0) ex-warders (or their families) interviewed
To protect and conserve the cultural (movable and immovable) and natural values of Robben Island.	Annual update of heritage asset register	One (1) Memory and Landscape Trail devOne (1) annual update of the heritage asset register for the 2021/2022-year end	Achieved One (1) update of the heritage asset register for the 2021/2022-year end completed	N/A	N/A	Achieved One (1) update of the heritage asset register for the 2020/2021-year end completeddeveloped on Robben Island, per executive approved concept specifications, in the year
	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	Not Achieved 0 items loaded onto the Atom system, in the year	The server at UWC, where the Atom system was stored was compromised due to a cyber-attack in June 2022. As such photographic material has been digitised but could not be stored on the server and loaded onto the Atom system. A new server was installed during Q4; however, a specialist is being sought in order to install and set up the Atom system as well as import all the back-ups.	Once a specialist has been obtained, the Atom system's backups can be restored and new uploads can commence.	Over Achieved 3076 items loaded onto the Atom system, in the year
To maintain the outstanding universal value of Robben Island.	Number of Management Effectiveness Tracking Tool (METT) reports submitted, in the year	One (1) Management Effectiveness Tracking Tool (METT) report submitted to Department of Forestry, Fisheries and the Environment, in the year	Achieved One (1) Management Effectiveness Tracking Tool (METT) report submitted to Department of Forestry, Fisheries and the Environment	N/A	N/A	N/A
To maintain the outstanding universal value of Robben Island.	Number of Integrated Conservation Management Plans Developed, in the year	One (1) 4th Integrated Conservation Management Plan Developed, in the year	Partially Achieved One (1) 4th Integrated Management Plan (IMP) has not been finalised	It was for the first time that the IMP is reviewed internally and with that there was a lot of trial and error that resulted in soliciting capacity training from ICCROM which resulted in delays in the completion of the document.	The final document will be completed by the end of quarter 1 of the 23/24 financial year.	N/A
To undertake continuous research in order to enhance interpretation.	Number of exhibition catalogues created, in the year	One (1) exhibition catalogue book created. In the year	Achieved One (1) exhibition catalogue book created, in the year	N/A	N/A	N/A

Sub programme: Ferries Department						
Outcome	Output indicator (KPI)	Planned Annual Target 2022/2023	Actual Achievement 2022/2023	Deviations from planned target to Actual Achievement 2022/2023	Comments on deviations	Audited Actual Performance 2021/2022
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 95% of running tours were carried out (fully or partially) by RIM owned vessels during 2022/2023.	Implementation of the maintenance plans over vessels has assisted in RIM's vessels being available more often in order to complete tours.	N/A	Over Achieved 94% of running tours were carried out (fully or partially) by RIM owned vessels during 2021/2022
	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 2023.	N/A	N/A	Achieved One (1) desktop drill practiced and checklist completed for accidents at sea on 8 March 2022.

Sub programme: Infrastructure & Estates						
Outcome	Output indicator (KPI)	Planned Annual Target 2022/2023	Actual Achievement 2022/2023	Deviations from planned target to Actual Achievement 2022/2023	Comments on deviations	Audited Actual Performance 2021/2022
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 one (1) evacuation drills practiced for the NMG, in the year	Achieved One (1) evacuation drill practiced at Robben Island on 24 March 2023 and One (1) evacuation drill practiced at the NMG on 3 August 2022.	N/A	N/A	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.
	Number of meetings held with safety and security stakeholders (SAPS, DEFF, SANPARKS, V&A), in the year	Four (4) meetings held with safety and security stakeholders (SAPS, DEFF, SANPARKS, V&A), in the year	Achieved Four (4) meetings held with safety and security stakeholders on 18 May 2022; 17 August 2022; 22 November 2022 and 15 February 2023.	N/A	N/A	N/A
	Number of vehicles with road worthy certificates, in the year	Fourteen (14) vehicles with road worthy certificates, in the year	Achieved Fourteen (14) vehicles with road worthy certificates	N/A	N/A	N/A
	Number of Occupational Health and Safety (OHS) committee meetings held, in the year	Four (4) OHS committee meetings held, in the year	Achieved Four (4) OHS Committee meeting held on 26 May 2022; 10 August 2022; 15 November 2022 and 20 February 2023	N/A	N/A	N/A
To protect and maintain the built environment of Robben Island.	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 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

Sub programme: Marketing and Tourism						
Outcome	Output indicator (KPI)	Planned Annual Target 2022/2023	Actual Achievement 2022/2023	Deviations from planned target to Actual Achievement 2022/2023	Comments on deviations	Audited Actual Performance 2021/2022
To promote and brand Robben Island as a Tourism Destination.	Number of executive approved marketing campaigns or activations, in the year	Four (4) Executive approved marketing campaigns or activations launched, in the year	Over Achieved Seven (7) marketing campaigns or activations launched, namely: Ocean Race Expo; Meetings Africa Tradeshow; World travel Market Africa; Cape Town Marathon Expo; Soweto Marathon Expo; African Tourism Leadership Forum exhibition (Botswana); and the Festive Season Sunset Tour Promotion & Outdoor Broadcast.	Additional marketing campaigns were launched in order to attract different target markets to improve revenue and turn around RIM's deficit.	N/A	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.
	Number of familiarization trips held, in the year	One (1) executive approved familiarization trip held, in the year	Achieved One (1) Familiarization trip held on 16 and 17 November 2022.	N/A	N/A	N/A
To develop diversified products in order to expand the market base.	Number of revenue generation strategies developed, in the year	One (1) revenue generation strategy developed, in the year	Partially Achieved One draft (1) revenue generation strategy and marketing strategy has been drafted	Additional steps were requested to be added during the procurement process to ensure the correct service provider was obtained. During the first round of the quotation process, the market was unresponsive and only response was received, as such, the RFQ was sent out again for the required period in order to receive more responses. This delayed the final appointment of the service provider.	The service provider is in progress with the strategy and will complete it during Q1 of 23/24.	N/A

Sub programme: Operations						
Outcome	Output indicator (KPI)	Planned Annual Target 2022/2023	Actual Achievement 2022/2023	Deviations from planned target to Actual Achievement 2022/2023	Comments on deviations	Audited Actual Performance 2021/2022
To improve visitor experience through systems and service excellence.	Number of training sessions held to improve operations in the year	One (1) training session held in the year	Achieved One (1) training session on customer service training held in the year in October 2022.	N/A	N/A	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.

Programme 2: Public Engagement

Sub Programme

Public Heritage Education Department

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

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:

- 5 targets were achieved;



The significant achievements for the programme related to:

- Five (5) academic seminars, one (1) workshop, four (4) camps, one (1) training session and two (2) educational sessions were held to enable access to academic scholarship, research and training.
- 9 provinces were provided with outreach to disseminate information across the country.
- Tour guiding manual was updated to enhance RIM's narrative and visitor experience.

Sub programme: Public Heritage Education						
Outcome	Output indicator (KPI)	Planned Annual Target 2022/2023	Actual Achievement 2022/2023	Deviations from planned target to Actual Achievement 2022/2023	Comments on deviations	Audited Actual Performance 2021/2022
To provide inclusive access to information through outreach programmes.	Number of tour guiding manuals reviewed in the year	One (1) tour guiding manual reviewed in the year	Achieved Tour Guiding manual reviewed.	N/A	N/A	Achieved Tour Guiding manual reviewed and updated
To provide access to academic scholarship, research and training through post graduate programme.	Number of provinces provided with educational outreach programmes, in the year	Nine (9) provinces provided with educational outreach programme sessions, in the year	Achieved Nine (9) provinces provided with educational outreach programme sessions	N/A	N/A	Achieved Educational material supplied to 9 provinces.
To provide inclusive access to information through outreach programmes.	Number of academic seminars and workshops held in the year	Five (5) academic seminars and one (1) workshop held in the year, in the year	Achieved One (1) workshop was held on 24 June 2022 - Youth Speak (Teaching Heritage and History through Arts and Culture) Four (4) academic seminar was held. The Imbokodo Lecture was held on 26 August 2022; History Teaching in and Beyond the formal Culture on 29-30 September; the RIM and Incarceration Nations Network on 10 November 2022; RIM's Memorial Lecture on Leprosy on 2 December 2022; and Walter Sisulu was held on 9 March 2023.	N/A	N/A	Achieved Educational material supplied to 9 provinces.

Sub programme: Public Heritage Education						
Outcome	Output indicator (KPI)	Planned Annual Target 2022/2023	Actual Achievement 2022/2023	Deviations from planned target to Actual Achievement 2022/2023	Comments on deviations	Audited Actual Performance 2021/2022
To provide a visitor experience through an integrated and holistic narrative of the island.	Number of camps held, in the year	Four (4) camps held, in the year	Achieved Four (4) camps were held during the year, namely a nation building and social cohesion youth camp held from 24 - 26 June 2022; the Mandela Legacy Youth Camp was held in July; Spring School that took place in September 2022 and a human rights camp held in March 2023.	N/A	N/A	N/A
To provide inclusive access to information through outreach programmes.	Number of training and educational sessions held, in the year	One (1) training and two (2) educational sessions held, in the year	Achieved One (1) training and two (2) educational sessions held, in the year	N/A	N/A	N/A

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.

Sub Programmes

1. Office of the CEO
 - To insure the effectiveness and efficiency strategic management.
 - To promote good governance.
 - To insure effective public relation communication.
 - To establish and maintain effective partnerships with stakeholders.
2. Finance and Supply Chain Management
 - To monitor sustainability of RIM functional areas through using financial reporting systems.
 - To ensure sustainable acquisitions of goods and services in compliance with regulations.
3. Information Communication Technology
 - To provide support of hardware and software within the organisation and user support.
4. Human Resources Department
 - To recruit and retain top talent.
 - To ensure an efficient and effective performance management system.
 - To develop skills.
 - To ensure the effective and efficient HR management.

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.

PERFORMANCE INFORMATION

The performance for Programme 3: Administration was as follows:

- 8 targets were achieved; and

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) archive server implemented to restore back ups at the Mayibuye Archives.
- 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



Sub programme: Office of the CEO						
Outcome	Output indicator (KPI)	Planned Annual Target 2022/2023	Actual Achievement 2022/2023	Deviations from planned target to Actual Achievement 2022/2023	Comments on deviations	Audited Actual Performance 2021/2022
To ensure the effective and efficient strategic management.	Number of strategic risk workshops held	Two (2) strategic risk management workshops held in the year	Achieved Two (2) strategic risk workshop was held on 1 June 2022 and 1 December 2022.	N/A	N/A	Achieved Two (2) strategic risk workshops held in the year 3 June 2021 and 1 December 2021
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 establish and maintain effective partnerships with stakeholders.	Number of media partnerships to promote RIM from a PR and Communication point of view entered into, in the year	Two (2) media partnerships entered into, in the year	Achieved Media partnerships were undertaken with Sawubona Magazine and with Voice of the Cape Radio	N/A	N/A	N/A

Sub programme: Finance, SCM and ICT						
Outcome	Output indicator (KPI)	Planned Annual Target 2022/2023	Actual Achievement 2022/2023	Deviations from planned target to Actual Achievement 2022/2023	Comments on deviations	Audited Actual Performance 2021/2022
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, in the year	Four (4) reports on the financial overview and management accounts of RIM, in the year	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.	Number of Supply Chain Management policies, specific to the needs of RIM, reviewed in the year	One (1) Supply Chain Management policy reviewed in the year	Achieved	N/A	N/A	Media partnerships were undertaken with Sawubona Magazine and with Voice of the Cape Radio
To provide support of hardware and software within the organisation and user support.	Number of archive servers installed, in the year	One (1) archive server installed, in the year	Achieved One (1) archive server installed	N/A	N/A	N/A

Sub programme: Human Resources						
Outcome	Output indicator (KPI)	Planned Annual Target 2022/2023	Actual Achievement 2022/2023	Deviations from planned target to Actual Achievement 2022/2023	Comments on deviations	Audited Actual Performance 2021/2022
To ensure an efficient and effective performance management system, develop skills.	Percentage (%) of staff that have been performance evaluated once (1) in the year	95% of staff have been performance evaluated once for the 2021/2022 year	Achieved 95% of staff have been performance evaluated once for the 2021/2022 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	Achieved One (1) EE report was submitted to the Department of Labour on 13 January 2023.	N/A	N/A	Achieved One (1) EE report was submitted to the Department of Labour on 13 January 2022.
To develop skills.	Number of workplace skills plan (WSP) and number of annual training reports (ATR) submitted to SETA in the year	One (1) WSP and one (1) ATR submitted to SETA in the year	Achieved One (1) WSP and one (1) ATR submitted to SETA on 29 April 2022.	N/A	N/A	Achieved One (1) WSP and one (1) ATR submitted to SETA on 29 April 2021.

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	-102 721 182	4 116 046	-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	-180 073 925	8 567 352	-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 for the 22/23 financial year.

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)	Disaggre- gation 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	R0	R0	N/A	Prevention of COVID per regulations
N/A	Hand sanitisers and sanitizing stations	Western Cape – Cape Town	250 staff and customers	N/A	R0	R0	N/A	Prevention of COVID per regulations
N/A	Decontamination, disinfection services and medical waste removal	Western Cape – Cape Town	250 staff	N/A	R0	R0	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	37 809 513	-7 075 949	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	43 140 441	-6 261 076	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	177 603 326	-28 113 622	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.

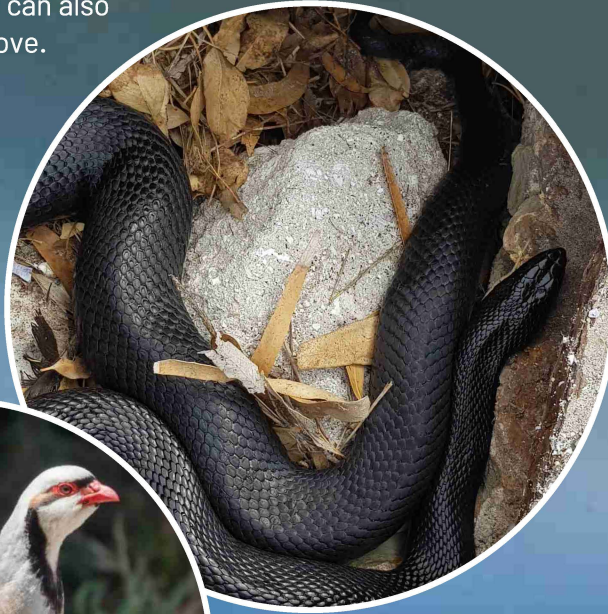
2.13 Capital Investment:

Infrastructure Projects	2021/2022			2022/2023		
	Budget	Actual Expenditure	(Over)/Under Expenditure	Budget	Actual Expenditure	(Over)/Under Expenditure
Effluent Plant – New WWTW	R 20 578 999	R 1 223 442	R19 888 347	R19 888 347	R376 689	R19 511 658
Bluestone Quarry Wall	R 6 196 912	R 650 833	R 5 546 079	R 5 546 079	R2 879 932	R2 666 147
Desalination Plant (New Reverse Osmosis Plant)	R 7 615 494	R 35 223	R 7 580 271	R 7 580 271	R123 236	R7 457 007
Restoration and conservation of built environment	R 16 932 147	R 3 815 585	R 13 116 562	R 15 073 283	R 787 487	R 14 285 796
Upgrades of Interpretation and Visitors Management	R 7 844 353	R 944 197	R 6 900 155	R 10 167 441	R 1 948 827	R 8 218 614
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,	R 6 297 843	R 1 393 391	R 4 904 452	R 2 904 452	R 12 450	R 2 892 002
Fire and OHS compliance						
Refurbishment and upgrade of 10 houses for adaptive reuse	R 2 700 000	R0.00	R 2 700 000	R 2 700 000	R 0.00	R 2 700 000

Infrastructure Project	Status	Comments / Reasons
Harbour Precinct – New Floating Jetty	Completed	Project finalised and handover over to DPWI
Harbour Precinct – Safety (Hand Rail)	Completed	Project finalised and handover over to DPWI
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 EMPr, requesting for additional assessments namely; Visual Impact Assessment and Odour Risk Assessment. The above has resulted in addition time required for the EIA process. The EIA approval process is due to conclude by 31 May 2023. Pending receipt of the Environmental Authorisation. The next stages are as follows: • Detail design • Tender documentation • Procurement • Tender evaluation • Appointment of contractor and commencement • Practical Completion The projected completion date is 30 October 2024.
Bluestone Quarry Wall	Completed	Project finalised and to be handed over to DPWI for planned maintenance
Desalination Plant (New Reverse Osmosis Plant)	In progress	The project was handed over to RIM for implementation by DPWI. The implementation stages are as follows: • Detail design – Completed. • Tender documentation – Completed • Procurement – May 2023 • Tender evaluation – July 2023 • Appointment of contractor and commencement – August 2023 • Practical Completion – September 2024
Restoration and conservation of built environment – Programme 1: Adaptive Reuse (Rehabilitation, restoration and upgrades of the following buildings to implement Adaptive reuse of accommodation, conferencing, events and restaurant facilities)	In progress	The project was identified as part of the draft business development strategy and model; for implementation in the MTEF period starting in 2023/24. The planning process commenced in the 2022/23 financial year as aligned with the Business Operational Plans. The roll out for implementation is planned for three(3) years commencing in the 2023/24 Financial year.
Upgrades of Interpretation and Visitors Management – Programme 2: Replacement, repairs and maintenance buildings and support facilities	In progress	The project was identified as part of the draft business development strategy and model; for implementation in the MTEF period starting in 2023/24. The planning process commenced in the 2022/23 financial year as aligned with the Business Operational Plans. The roll out for implementation is planned for three(3) years commencing in the 2023/24 Financial year.
NMG Reconfiguration of space to accommodate exhibition & executive office space, Fire and OHS compliance	In progress	Currently at Stage 3: Design Development. The projected completion date is 30 December 2023.

Mole Snake

This species of Robben Island mole snakes is a sizable constrictor, and it well adapted to living underground. Its features include, pointed snout, small heads, and indistinct necks. Adults often have a white to salmon-coloured belly with light grey to light grey spots on occasion, although they can also be brick red, brown, or black above.



Chukar partridge

Alectoris Chukar is native to Asia and it is mostly found in captivity elsewhere. At Robben Island, it is one of the 4 game fowl species that roam freely on the site. It is probably the most popular bird species to tourists after African penguins. A small coveys of Chukkas are often observed in the Robben Island Village Precinct in search of seeds and insects.



Tortoises

Robben Island is home to the angulate and parrot-beaked tortoises. These lovely creatures are one of the reptile species of site. They are found everywhere, at times foraging on the edge of the roads. They are not only integral part of the ecosystem, but also much loved by tourists.



Part C: GOVERNANCE

African Black Oystercatcher

Haemotopus moquini is a large charismatic wader resident to the mainland coasts and offshore islands of southern Africa. On site it breeds exclusively along the rocky coast of the Island with the population size of 421 breeding pairs. Oystercatchers are classified as near threatened by the IUCN.



3.1 Introduction

Parliament, the Department of Sports, 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 committees met twice with RIM management.

Parliamentary Portfolio Committee Engagements 2022/2023	
Committee Name	Date of Engagement
1. WCPP Standing Committee on Cultural Affairs and Sport Oversight Visit	17 October 2022
2. PC on Tourism Oversight Visit	18 November 2022

Key issues emanating from the two (2) Portfolio Committee visits:

- Progress against the UNESCO findings which pointed to a lack of maintenance of the infrastructure of the world heritage;
- Beefing up of the Regional Office by DPWI in supporting the oversight and monitoring of maintenance projects;
- Budget shortfall for CAPEX as a result of poor maintenance and the actual Total Facilities Management Company (TFMC) budget versus scope;
- TFMC delays due to the previous TFMC company not being compliant and the promise made to RIM that the process would be fast-tracked;
- Effective monitoring DPWI of work from the current service providers;
- Asbestos management, including clarification of DPWI and DFFE roles in the light of the previous Minister's commitment to remove all asbestos, as they constitute a health hazard;
- Devolution of powers to RIM to take over maintenance and the budget, as per the GIAMA Act;
- Impact of the legislation that RIM is responsible for;
- Media stories as a result of poor infrastructure maintenance which RIM has been managing on behalf of DPWI; and
- Follow up with and involvement of strategic partners (DFFE, SanParks, DPWI, NDT, SA Tourism, SAMSA, NDoT), led by DSAC, in discussing the RIM challenges policy mandate related issues.

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	30 June 2022	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	2
U Mdledle-Mkize	Member	1 October 2017	30 June 2022	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	Attorney and Lawyer practicing	His Will Farming CC Covenant Prosperity Investments CC Uthango Legal and Corporate Placements CC Mdledle-Mkize Vockerodt INC Lamprey Investments (Pty) Ltd Hapuka Investments INC Bhungane Services and Supplying (Pty) Ltd Fossa Trade and Invest (Pty) Ltd Edmamark (Pty) Ltd Mdledle Mkize Attorneys INC Ntinga or Tambo Development Agency SOC Africa's Best 350 (Pty) Ltd	Audit, Risk & IT Committee Governance, Ethics and Legal Committee	1
M Makgolo	Member	1 July 2019		MA (Honours) Archaeology: University of Auckland, New Zealand BA (Honours) Archaeology: University of Ibadan, Nigeria	Archaeology	Makgolo Heritage Management Consult (Pty) Ltd MM Distribution Agency (Pty) Ltd	Heritage and Education Committee Governance, Ethics, Legal Committee Marketing, Tourism & Visitor Operations Committee Ex-Political Prisoners Advisory Committee Ad-hoc Business Model Development Committee	2
K Maluleke	Member	1 July 2019	30 June 2022	BAED: UNIN Post Graduate Diploma in Heritage and Museum Studies: University of Pretoria Post Graduate Diploma in Strategic Marketing: University of Hull	Heritage	Khensani Heritage Consulting (Pty) Ltd Makenzo Property Management CC Sector Based Development Consulting (Pty) Ltd Phikhe SME Support Services (Pty) Ltd IKS Strategic Advisers (Pty) Ltd Khensani Media and Entertainment (Pty) Ltd Khensani Holdings (Pty) Ltd Khensani Properties (Pty) Ltd Bafidile XIII Projects (Pty) Ltd Azile Trading and Projects (Pty) Ltd	Ad-hoc Business Model Development Committee	2
P Chilwane	Member	1 July 2019	30 June 2022	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	2

The RIM Council comprises of 10 members, all of whom are non-executive and appointed by the Minister of the Department of Sports, Arts and Culture.

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
T Dlamini	Member	1 July 2016	30 June 2022	Diploma: Human Resources: IPM South Africa BA Information Science: Ballarat University College Diploma: Library Studies: University of Botswana and Swaziland	Architect	MMD Investment Holdings CC On Digital Media (Pty) Ltd Tholisizwe (Pty) Ltd	Finance, Remuneration & HR Committee Marketing, Tourism & Visitor Operations Committee Ex-Political Prisoners Advisory Committee	2
M Seakhoa	Member	1 July 2019	30 June 2022	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 Friends of Nadine Gordimer Committee NPC Maritime Heritage Institute (Pty) Ltd One Africa FM NPC	Heritage & Education Committee Infrastructure & Facilities Management Committee Marketing, Tourism & Visitor Operations Committee Ex-Political Prisoners Advisory Committee	2
V Menye	Member	1 July 2019	30 June 2022	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 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	Audit, Risk & IT Committee Finance, Remuneration & HR Committee	2
L Mabe	Member	29 November 2019	30 June 2022	Secondary Teachers Diploma (1985) BA (1991) UNISA Bachelor of Education. (1996) UNISA LCBP: Media Communication with Palama (2011) M Phil (economic policy): Stellenbosch University Advanced Certificate in Governance and Public Leadership -Wits University Post Graduate Diploma in Management -Wits University	Audit General	Dirang Mmogo Motshetshe Co-Operative Limited Zatotouch (Pty) Ltd Zatopath (Pty) Ltd Motshetsheke Trading (Pty) Ltd Lou and Ant (Pty) Ltd Lerutla Biohealth (Pty) Ltd	Finance, Remuneration & HR Committee Governance, Ethics, Legal Committee	2
E Daniels	Member	11 January 2021		BA (Law): University of Western Cape B Proc: University of South Africa LLM (Constitutional Law) University of Western Cape Admitted as an attorney of the High Court of South Africa	Attorney		HR, Governance, Ethics, Legal Committee Infrastructure & Facilities Management Committee Marketing, Tourism & Visitor Operations Committee	14

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
T Ngcobo	Member	11 January 2021		B Comm (SA) Diploma Project Management Bricklaying Certificate	Secretary of EPPA	T P Ngcobo and Associates Development Consultants CC Matripix (Pty) Ltd TP Ngcobo Infrastructural Development Group (Pty) Ltd Classic Number 215 CC Komapholoba Trading (Pty) Ltd Makana Veterans Investments (Pty) Ltd	Heritage & Education Committee Infrastructure & Facilities Management Committee Ex-Political Prisoners Advisory Committee Ad-hoc Business Model Development Committee	14
S Cooper	Chair-person	1 July 2022		BA Psychology/Philosophy/English: University of South Africa Honours Applied Psychology: University of Witwatersrand Master of Arts, Psychology: Boston University, United States Doctor of Philosophy: Boston University, United States	Heritage	Equipped Events Allround CC Write Associates (Pty) Ltd The South African Literary Awards NPC Legapa Gallery Soweto NPC Mundolingua Solutions (Pty) Ltd Friends of Nadine Gordimer Committee NPC Maritime Heritage Institute (Pty) Ltd One Africa FM NPC	Heritage & Education Committee Infrastructure & Facilities Management Committee Marketing, Tourism & Visitor Operations Committee Ex-Political Prisoners Advisory Committee	14
P Mangoma	Deputy Chair-person	1 July 2022		B Compt (Bachelor of Accounting Sciences): University of South Africa B Com (Honours Bachelor of Commerce): University of South Africa Certified Internal Auditor (CIA): The Institute of Internal Auditors (IIA) Masters of Philosophy in accounting sciences: University of South Africa Certified Information Systems Auditor: Information Systems Audit and Control Association	Finance/Audit	Litsamaiso (Pty) Ltd	Audit, Risk and IT Committee Finance and Remuneration Committee Ad-Hoc Panel for the appointment of Audit Committee Member 2022	12
L Jolobe	Member	1 July 2022		BSc Hons Pol Admin (Bachelor Of Science Honours Politics and Administration): Zimbabwe			Ex- Political Prisoners Advisory Committee Heritage and Education Committee HR, Governance, Ethics and Legal Committee Infrastructure and Facilities Management Committee	13
N Vukuza	Member	1 July 2022		Doctor of Philosophy (PhD) Education Policy Studies: University of Stellenbosch Master's Degree (MA) in Industrial Social Work: University of the Witwatersrand Diploma in Tertiary Education: University of South Africa Bachelor of Arts (BA) Honours in Social Science: Rhodes University Bachelor of Arts (BA) in Social Worker: Fort Hare University			Ex- Political Prisoners Advisory Committee Heritage and Education Committee Marketing Tourism & Visitor Operations Committee	8
D Coovadia	Member	1 July 2022		Bachelor Of Accounting Science (B Compt): University of South Africa Honours Bachelor Of Accounting Science (Hons B Compt): University of South Africa		Coovadia Associates CC Coobro Investments CC Lord Imports and Exports CC Select and Pay CC	Audit, Risk and IT Committee Finance and Remuneration Committee Marketing Tourism & Visitor Operations Committee Ad-Hoc Panel for the appointment of Audit Committee Member 2022	14

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
Q Samie	Member	1 July 2022		School of Architecture, Planning Geomatics: M Phil Conservation Built Environment: University of Cape Town School of Architecture, Planning and Geomatics CPD: History Conservation, Conservation Disciplines, Practices: University of Cape Town School of Architecture, Planning and Geomatics CPD, Researching and Assessing Heritage Resources: University of Cape Town BTech: Town & Regional Planning Cum laude: Cape Technikon National Diploma: Town and Regional Planning: Cape Technikon	Heritage Resources	Vidamemoria Planners CC t/a Vidamemoria Heritage Consultants Aria Imaan NPO	Ex- Political Prisoners Advisory Committee Finance and Remuneration Committee Heritage and Education Committee Infrastructure and Facilities Management Committee	9
M Makgolo	Member	1 July 2022		MA (Honours) Archaeology: University of Auckland, New Zealand BA (Honours) Archaeology: University of Ibadan, Nigeria	Archaeology	Makgolo Heritage Management Consult (Pty) Ltd MM Distribution Agency(Pty)Ltd	Ex- Political Prisoners Advisory Committee Heritage and Education Committee HR, Governance, Ethics and Legal Committee Marketing Tourism & Visitor Operations Committee Ad-Hoc Business Model Development Committee	14
B Ngqulunga	Member	1 July 2022		PhD Sociology, M.Sc. Development Studies, B. of Education	Governance	Director; Johannesburg Institute for Advanced Study (JIAS) Special Advisor to the Vice-Chancellor and Principal; University of Johannesburg Member of the Editorial Advisory Committee; University of Johannesburg Press	Chairperson - HR, Governance, Ethics and Legal Committee Infrastructure and Facilities Management Committee Marketing, Tourism & Visitor Operations Committee	9

Audit committee information per the table below:

Name	Qualifications	Internal or external	If internal, position in public entity	Date appointed	Date resigned	No. of Meetings attended
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	30.06.2022	0
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	30.06.2022	1
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		1
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		1

Audit committee information per the table below:

Name	Qualifications	Internal or external	If internal, position in public entity	Date appointed	Date resigned	No. of Meetings attended
Ulandi Exner	Certified Director – Institute of Directors SA Certified Data Privacy Solutions Engineer – ISACA Executive Development Program – UNISA SBL Certified Information Systems Security Professional – (ISC)2 Certified Information System Auditor – ISACA BCom Informatics – UNISA Africa Director's Programme – USB Certified in the Governance of Enterprise IT – ISACA MPHIL IT Governance – NMU (in progress) Certified in Risk and Information Systems Control – ISACA	External	N/A	16.11.2021		1
Dawood Coovadia	Bachelor Of Accounting Science (B Compt) Honours Bachelor Of Accounting Science (Hons B Compt) Member of the South African Institute of Chartered Accountants – CA (SA) Fellow Member of the South African Institute of Management – FSAIM Fellow Member of the Institute of Accounting and Commerce of S.A. – FIAC Member of the South African Institute of Professional Accountants – SAIPA Affiliate Member of the South African Centre of Tax Excellence Fellow Member of the Southern African Institute of Chartered Secretaries and Administrators – FCIS Certified Management Consultant – CMC Fellow of the Institute of Management Consultants of South Africa – FIMC Member of the Southern African Institute for Business Accountants – BA (SA) Professional Internal Auditor South Africa – PIA (SA) Fellow of the Institute of Internal Auditors South Africa – FIIASA Fellow Member of the Institute of Directors in Southern Africa – FInstD	Internal	Council member	01.07.2022		5
Princess Mangoma	B Compt (Bachelor of Accounting Sciences) B Com (Honours Bachelor of Commerce) Certified Internal Auditor (CIA): The Institute of Internal Auditors (IIA) Masters of Philosophy in accounting sciences Certified Information Systems Auditor: Information Systems Audit and Control Association	Internal	Council member	01.07.2022		5
Mohamed Bhayat	B Compt (Bachelor of Accounting Sciences) B Com (Honours Bachelor of Commerce) Member of the South African Institute of Chartered Accountants – CA (SA)	External	N/A	01.01.2023		1

Committees

Committee	No. of meetings held	No. of members	Name of members
Audit and Risk Committee	6	5	Ulandi Exner (independent) B Tebogo-Matabane (independent) D Coovadia P Mangoma M Bhayat
Finance and Remuneration Committee	5	5	D Coovadia P Mangoma T Ngcobo B Ngqulunga Q Samie
Governance, Ethics and Legal Committee	14	5	B Ngqulunga E Daniels L Jolobe M Makgolo P Mangoma
Heritage and Education Committee	4	5	M Makgolo L Jolobe N Vukuza T Ngcobo Q Samie
Infrastructure and Facilities Committee	4	5	Q Samie E Daniels L Jolobe T Ngcobo B Ngqulunga
Marketing, Tourism and Visitor Operations Committee	4	5	E Daniels D Coovadia M Makgolo B Ngqulunga N Vukuza

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

Promilezi was appointed as the internal auditors on 1 April 2022 for a period of three years ending on 1 April 2025.

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

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

1. Performance Information Review (annual and quarterly performance)
2. Human Resources Annual Report Review
3. New Business Model Review
4. ITGC Review
5. Supply Chain Management Review
6. Business Continuity Strategy Review
7. Revenue Controls 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.

The Council, assisted by the Chief Executive Officer is responsible for the selection and appointment of the Secretariat. The Council Secretary is responsible for the delivery of secretarial services and adequate Council meeting logistics for the successful running of the Council's business. The Council Secretary shall attend all Council and Council Committee meetings to record the proceedings and decisions.

3.13 Social Responsibility

Internships

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

During the year 2022/2023, twenty-one interns developed new skills by assisting in the Finance, Communications, Heritage, Risk, ICT, Operations, Infrastructure and Facilities, Public Heritage Education 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 2022/2023 Robben Island Museum made a total of 3262 concession and complimentary tickets available which promotes educational and social responsibility initiatives.

Bursaries

Robben Island Museum offered seven students bursaries during the 2022/2023 financial year.

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	

3.15 Report of the Audit Committee

We are pleased to present our report for the financial year ended 31 March 2023.

Audit Committee Responsibility

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. The Audit Committee also reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter, has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein, except that we have 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:

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

- Quarterly Performance Information
- Human Resources Management
- Supply Chain Management
- Business Continuity Review
- Information Systems Environment
- Revenue and Debtors Management
- Reporting and Communication
- Information Security
- Asset Management

The following were area is of concern:

- Inconsistent adherence to Supply Chain Management regulations during procurement and contract management of goods and services. A focus on addressing these control weaknesses will result in an improved overall control environment and enhancements in the accountability ecosystem.

In-Year Management and Monthly/Quarterly Report

The public entity has reporting monthly and quarterly to the Treasury as is required by the PFMA.

Evaluation of Financial Statements

We have reviewed the annual financial statements prepared by the public entity.

Auditor's Report

We have reviewed the 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 Auditor-General on the annual financial statements and is of the opinion that the audited annual financial statements be accepted and read together with the report of the Auditor-General.



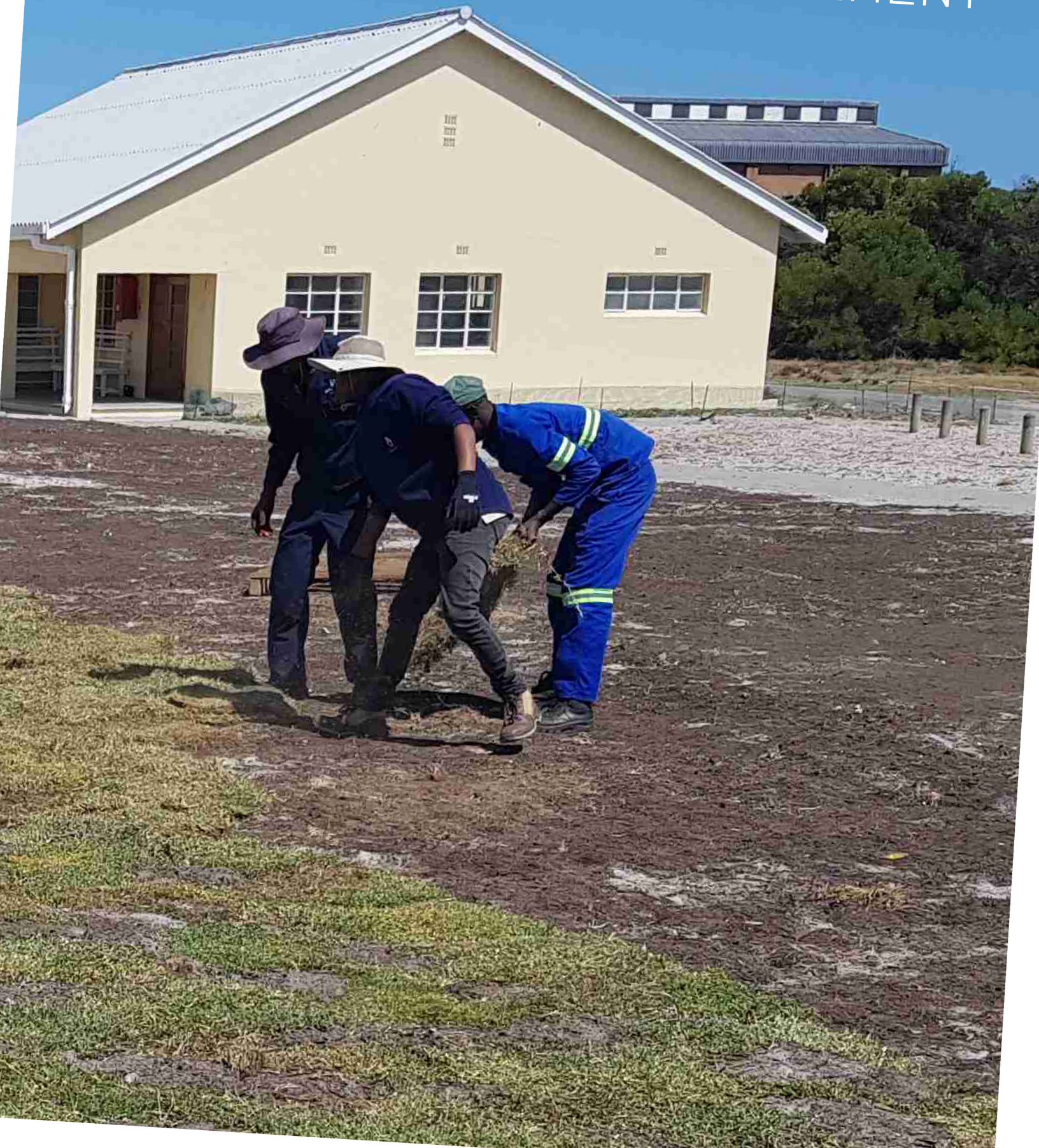
Mr. Tebogo Matabane
Chairperson of the Audit, Risk & IT Committee
Robben Island Museum
31 July 2023

Conservation is central to RIM's legislative mandate. Our site has many species of wildlife, this include endangered seabirds like African penguins that uses Robben Island as its home and a breeding habitat.

The highly combustible invasive alien plants render a huge fire-risks to the built and natural environment of the site. For this reason, RIM has actively embarked-on projects that are aimed at adapting the site to the climate change; improving the resilience of the site; reducing fire-risks; and creating jobs for young people to assist in implementing the site's conservation programme.



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

Two strategic policies have been developed to ensure that a continuous supply of high-quality human capital is available to meet the organization's immediate and future human capital needs and remuneration reflects the dynamics of the market and context in which RIM operates to attracting and retaining high performing individuals

Employee performance management framework

178 employees submitted signed performance contracts. The performance evaluation for Q3 and Q4 2022/2023 financial year shall be conducted in the first quarter of the 2023/2024 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 were four policies developed and they were Recruitment & Selection, No Boat Day, Uniform and Post Retirement Policies.

Highlight achievements

The vacant positions for Senior Manager ICT, Revenue Manager, Archivist and Assistant SHEQ Officer were respectively filled during the year in response to staff shortages.

RIM believes that the appointments will enhance the smooth operations of the entity and achievement of strategic objectives.

78 training courses were afforded to employees and there was one bursary awarded in 2023.

Challenges faced by RIM

The continuous loss of critical skills are challenges faced by RIM. This put pressure on employees remaining behind as they must act for these positions while having to deliver on their current roles. While the entity is undergoing Organisational Review, not all vacated positions are filled instantly. COVID 19 and the related lockdown restrictions have negatively impacted operations and as a result our revenue stream decreased drastically. RIM is slowly recovering from such setbacks.

Future HR plans /goals

The following targets have been set out for the Human Resources department to meet during 2023 – 2024 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. Organisation Review and Design
5. Skills Audit.

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	202 875 168	101 779 984	50%	337	302 017,76

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	Personnel Expenditure	Personnel exp. As % of total exp	No. of employees	Average personnel cost per employee
HR	N/A	3 775 796,07	N/A	6	629 299,35
MARKETING	N/A	3 574 709,21	N/A	8	446 838,65
EXECUTIVE	N/A	5 929 115,57	N/A	27	219 596,87
EDUCATION	N/A	10 890 257,35	N/A	35	311 150,21
ESTATES	N/A	11 960 393,69	N/A	24	498 349,74
FINANCE	N/A	15 464 969,27	N/A	44	351 476,57
VISITOR OPS	N/A	20 993 321,40	N/A	73	287 579,75
FERRIES	N/A	22 291 901,77	N/A	59	377 828,84
HERITAGE	N/A	23 237 046,54	N/A	61	380 935,19
TOTAL		118 117 510,87			

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	7 494 350,69	6,34	4	1 873 587,67
Senior Management	11 624 010,46	9,84	10	11 624 010,45
Professionally qualified and experienced	15 141 897,36	12,82	20	7 570 948,68
Skilled	21 370 047,02	18,09	36	5 936 124,17
Semi-skilled and discretionary decision making	53 891 441,69	45,63	136	3 962 606,01
Unskilled	2 129 650,14	1,80	11	1 936 045,58
People with disabilities	532 862,55	0,45	3	177 620,85
Contract staff	3 307 108,06	2,80	60	551 184,67
Interns	1 520 122,61	1,29	35	4 343 207,46
Council members	1 106 020,29	0,94	22	502 736,49
Total	118 117 510,87	100,00	337	

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

N3 - Personnel expenditure comprises of payroll costs and leave provision recorded in the payroll system.

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	101,779,984	319 524	0.3%	63	5072

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

6. Employment and vacancies

6.1 Programme Activities

Programme	Number of employees 2023 (N4)	Approved posts 2022	Vacancies 2023 (N5)	% vacancies of approved posts
All RIM Activities	222	228	6	2,63%

N4 – The number of employees 2023 include council members

N5 – This number excludes council members

6.2 Permanent employees

Number of employees excludes non permanent employees and council members

Salary Band	Number of employees 2022/2023	Approved posts 2021/2022	Vacancies 2022/2023	% vacancies of approved posts
Top Management	3	4	1	25%
Senior Management	9	9	0	0%
Professional qualified	16	19	3	16%
Skilled	37	38	1	3%
Semi-skilled	117	132	15	11%
Unskilled	11	12	1	8%
Total	193	214	21	10%

7. Employment changes

Salary band	Employment at the beginning of April 2022	Appointments	Terminations	Transfers between bands	Employment at the end of March 2023
Top Management	4	-	1	0	3
Senior Management	9	1	1	0	9
Professionally skilled	19	1	3	0	16
Skilled	38	0	2	0	36
Semi –skilled	132	1	16	0	117
Unskilled	11	-	-	0	11
People with disabilities	1	-	-	0	1
Non-permanent (N1)	0	54	41	0	13
Employees	214	57	64	0	207
Council and Audit Committee members	14	8	8	0	14
Total employees	228	65	71	0	221
INTERNS	14	29	12	0	31
TOTAL	242	94	84	0	252

8. Reasons for employees leaving

Reason	Number	% of total employees leaving
Death	1	1%
Resignation	25	29%
Dismissal	1	1%
Retirement / Retrenched	5	6%
Transferred	0	0%
Expiry of Contract	52	63%
Total	84	100%

9. Labour relations:

Misconduct and disciplinary action

Nature of disciplinary action	Number
Final written warning	3
Written warnings	10
Dismissals	1
Suspension without pay	0

10. Equity Target and Employment Equity Status

Table 9.1 Total number of employees in each of the following post levels on 31 March 2023:

Levels	MALE							
	African		Coloured		Indian		White	
	Current	Target	Current	Target	Current	Target	Current	Target
Top Management	1	0	0	0	0	0	0	0
Senior Management	2	0	1	0	0	0	0	0
Professional qualified	7	0	1	0	1	0	0	0
Skilled	12	0	8	0	0	0	0	0
Semi-skilled	36	0	27	0	0	0	1	0
Unskilled	6	1	0	0	0	0	0	0
TOTAL	64	1	37	0	1	0	1	0

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

Levels	FEMALE							
	African		Coloured		Indian		White	
	Current	Target	Current	Target	Current	Target	Current	Target
Top Management	2	0	0	0	0	0	0	0
Senior Management	5	0	0	0	0	0	1	0
Professional qualified	2	0	2	0	0	0	2	0
Skilled	10	1	3	1	0	0	1	0
Semi-skilled	47	0	13	1	0	0	1	0
Unskilled	3	1	0	0	0	0	0	0
TOTAL	69	2	18	2	0	0	5	0

The museum met the target of employing one skilled black female and did not meet the target of employing one skilled coloured female. The museum also did not meet the target of employing one black unskilled female.

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 2022/2023 financial year.

The reason why the museum did not meet the targets, it was because there was not full-blown recruitment due to the entity slowly recovering from Covid 19 financial challenges.



Part E: PFMA COMPLIANCE REPORT



Irregular Expenditure

a) Reconciliation of Irregular Expenditure

Description	2022/2023 R	2021/2022 R
Opening balance	92 119 883	92 119 883
Add: Irregular Expenditure confirmed	30 483 546	-
Closing balance	122 603 429	92 119 883

Details of Irregular Expenditure:

CURRENT YEAR (2022/2023)

i. Overspending on approved budget

During the current financial year expenditure amounting to R22 982 937 was deemed to be irregular expenditure.

The budget was prepared on the basis that there would be a 34% salary reduction stemming from the anticipated implementation of s189(3) of Labour Relations Act due to COVID restrictions. However, s189 was put on hold once normal operations resumed resulting in the over-expenditure against budget. The above resulted in non-compliance with Section 53(4) of the PFMA

ii. Non-compliance with SCM regulations

1. There was an extension of contracted resources which is in contravention of PFMA SCM instruction no. 2 of 2021/22 par. 4.1. The resources that were procured were paramount to the business of RIM and the entity could not afford to continue without these services. This resulted in irregular expenditure of R1 887 610.
2. National Treasury issued a new and amended PPR 2022 regulation which was not applied by RIM by the due date for implementation, but implemented shortly thereafter. The non-compliance with PPPFA requirements resulted in irregular expenditure of R114 932. This however, did not result in any losses as awards were made to correct suppliers.
3. Due to operational requirements RIM had to extend the contracts of two suppliers; this is in contravention of PFMA SCM instruction no. 3 of 2021/22 par. 5.4(b). These extensions gave rise to irregular expenditure of R5 498 046

PRIOR YEAR (2021/2022)

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 R92 119 883 incurred for the procurement of the new passenger ferry.

Reconciling notes

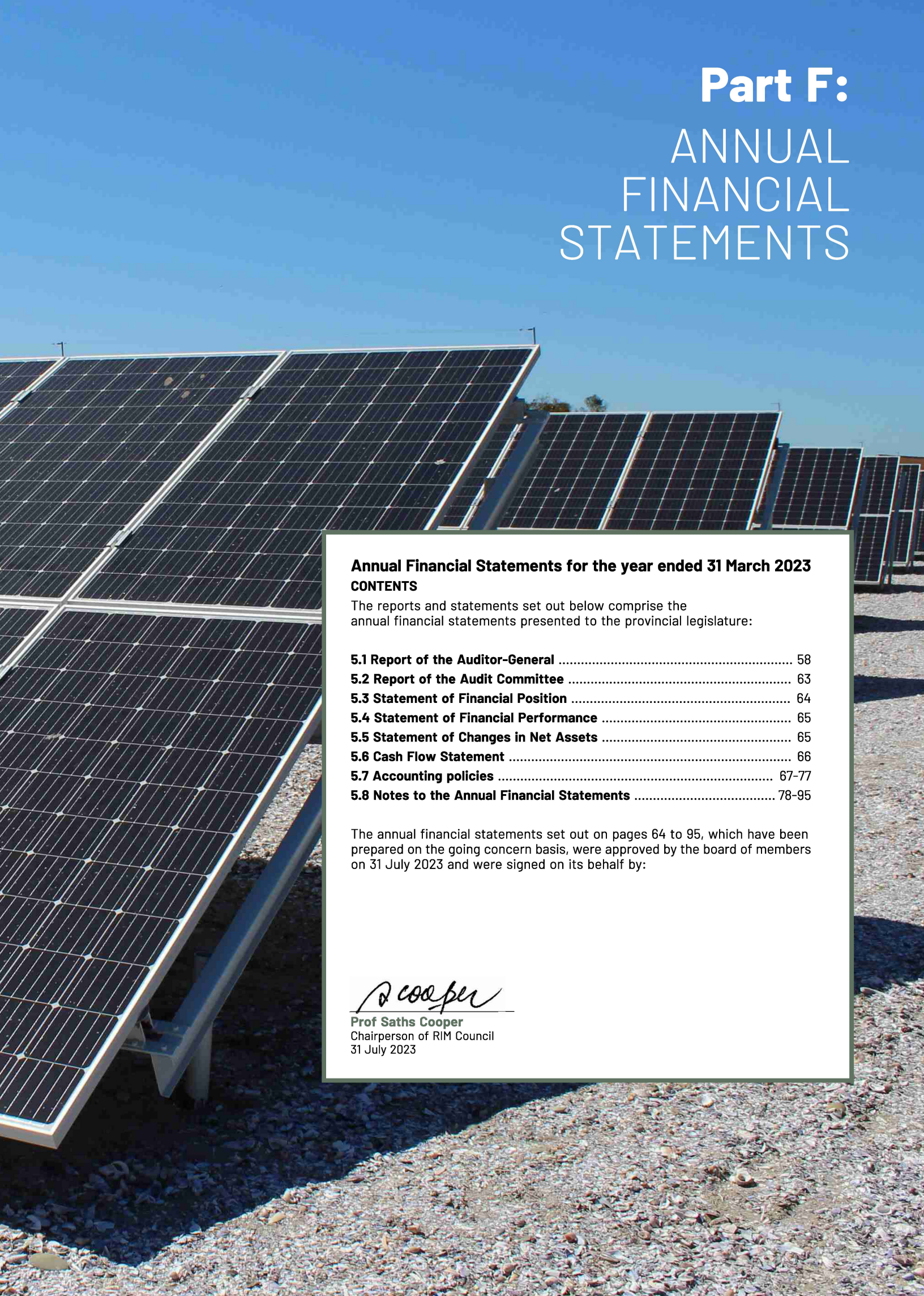
Description	2022/2023 R	2021/2022 R
Irregular Expenditure for the current year	30 483 543	-
Total	30 483 543	-

b) Details of current and previous year irregular expenditure (under assessment, determination and investigation)

Description	2022/2023 R	2021/2022 R
Irregular Expenditure under determination	122 603 429	-
Total	122 03 429	-

Robben Island Museum is committed to responsible tourism and sustainable development. The 1-hectare photovoltaic plant has helped the RIM to dramatically reduce carbon emissions by more than 50% and redirect savings to the conservation programmes of the site. The long-term objective is to ensure a zero-use of diesel on the Island.





Part F:

ANNUAL FINANCIAL STATEMENTS

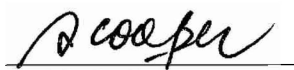
Annual Financial Statements for the year ended 31 March 2023

CONTENTS

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

5.1 Report of the Auditor-General	58
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The annual financial statements set out on pages 64 to 95, which have been prepared on the going concern basis, were approved by the board of members on 31 July 2023 and were signed on its behalf by:



Prof Saths Cooper
Chairperson of RIM Council
31 July 2023

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 64 to 95, which comprise the statement of financial position as at 31 March 2023, 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 2023, 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).

Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.
4. I am independent of the public 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.

Other matter

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

National Treasury Instruction Note No.4 of 2022-23: PFMA Compliance and Reporting Framework

7. On 23 December 2022 National Treasury issued Instruction Note No. 4: PFMA Compliance and Reporting Framework of 2022-23 in terms of section 76(1)(b), (e) and (f), 2(e) and (4)(a)p and (c) of the PFMA which came into effect on 3 January 2023. The PFMA Compliance and Reporting Framework also addresses the disclosure of unauthorised expenditure, irregular expenditure and fruitless and wasteful expenditure (UIFW expenditure). Among the effects of this framework is that irregular and fruitless and wasteful expenditure incurred in previous financial years and not addressed is no longer disclosed in the disclosure notes of the annual financial statements, only the current year and prior year figures should be disclosed in a note to the financial statements, if UIFW was incurred. Furthermore the movements in respect of irregular expenditure and fruitless and wasteful expenditure are no longer disclosed in the notes to the annual financial statements of Robben Island Museum. The disclosure of these movements (e.g. condoned, recoverable, removed, written off, under assessment, under determination and under investigation) are now included as part of other information in the annual report of Robben Island Museum. I do not express an opinion on the disclosure of irregular expenditure and fruitless and wasteful expenditure in the annual report.

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.

Responsibilities of the auditor-general 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

12. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for selected programmes presented in the annual performance report. The accounting authority is responsible for the preparation of the annual performance report.
13. I selected the following programmes presented in the annual performance report for the year ended 31 March 2023 for auditing. I selected programmes that measure the public entity's performance on its primary mandated functions and that are of significant national, community or public interest.

Programme	Pages in the annual performance report
Programme 1 – Business development	2 – 8

14. I evaluated the reported performance information for the selected programmes against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the public entity's planning and delivery on its mandate and objectives.

15. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the public entity's mandate and the achievement of its planned objectives
- the indicators are well defined and verifiable to ensure that they are easy to understand and apply consistently and that I can confirm the methods and processes to be used for measuring achievements
- the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
- the indicators and targets reported on in the annual performance report are the same as what was committed to in the approved initial or revised planning documents
- the reported performance information is presented in the annual performance report in the prescribed manner
- there are adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.

16. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion.

17. I did not identify any material findings on the reported performance information of business development.

Other matters

18. I draw attention to the matters below.

Achievement of planned targets

19. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- and under-achievements. This information should be considered in the context of the material finding on the reported performance information.
20. The entity plays a key role in delivering services to South Africans. The annual performance report includes service delivery achievements against planned targets. Reasons for the underachievement of targets are included in the annual performance report on pages 2 to 8.

Material misstatements

21. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information of programme 1: business development. Management subsequently corrected all the misstatements and I did not include any material findings in this report.

Report on compliance with legislation

22. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting authority is responsible for the public entity's compliance with legislation.
23. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.
24. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the public entity, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.

Procurement and contract management

25. The preference point system was not applied in some of the procurement of goods and services as required by section 2(a) of the Preferential Procurement Policy Framework Act (PPPFA) and Treasury Regulation 16A6.3(b).

Other information in the annual report

26. The accounting authority is responsible for the other information included in the annual report. The other information referred to does not include the financial statements, the auditor's report and those selected programmes presented in the annual performance report that have been specifically reported on in this auditor's report.
27. My opinion on the financial statements, the report on the audit of the annual performance report and the report on compliance with legislation, do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.
28. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected programmes presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
29. We did not identify material findings to report in the auditor's report.

Internal control deficiencies

30. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
31. The matters reported below are limited to the significant internal control deficiencies that resulted in the material findings on the annual performance report included in this report.
32. Management applied incorrect PPPFA prescripts when certain goods and services were procured during financial period under review.

Auditor-General

Cape Town
31 July 2023



Annexure to the auditor's report

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

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 programmes and on the public entity's compliance with selected requirements in key legislation.

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 public entity's internal control
 - evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made
 - conclude on the appropriateness of the 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 public entity 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 public 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.

ANNUAL FINANCIAL STATEMENTS

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act 1 of 1999 (PFMA)	Section 51(1)(a)(iv); 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii); 53(4); 55(1)(a); 55(1)(b); 55(1)(c)(i); 56(1); 56(2); 57(b)
Treasury Regulations for departments, trading entities, constitutional institutions and public entities (TR)	Regulation 8.2.1; 8.2.2; 16A 3.2; 16A 3.2(a); 16A 6.1; 16A 6.2(a) & (b); 16A 6.3(a); 16A 6.3(a)(i); 16A 6.3(b); 16A 6.3(c); 16A 6.3(e); 16A 6.4; 16A 6.5; 16A 6.6; 16A 8.3; 16A 8.4; 16A 9.1(b)(ii); 16A 9.1(d); 16A 9.1(e); 16A 9.1(f); 16A 9.2(a)(ii); 30.1.1; 30.1.3(a); 30.1.3(b); 30.1.3(d); 30.2.1; 31.1.2(c); 33.1.1; 33.1.3
Public service regulation	Public service regulation 13(c); 18 (1) and (2)
Prevention and Combating of Corrupt Activities Act 12 of 2004 (PRECCA)	Section 29 Section 34(1)
Preferential Procurement Policy Framework Act 5 of 2000	Section 1(i) Section 2.1(a); 2.1(b); 2.1(f)
Preferential Procurement Regulation 2017	Paragraph 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; 6.5; 6.6; 6.8; 7.1; 7.2; 7.3; 7.5; 7.6; 7.8; 8.2; 8.5; 9.1; 9.2; 10.1; 10.2; 11.1; 11.2; 12.1; 12.2
Preferential Procurement Regulation 2022	Paragraph 3.1; 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
PFMA SCM Instruction no. 09 of 2022/2023	Paragraph 3.1; 3.3 (b); 3.3 (c); 3.3 (e); 3.6
National Treasury Instruction No.1 of 2015/16	Paragraph 3.1; 4.1; 4.2
National Treasury SCM Instruction Note 03 2021/22	Paragraph 4.1; 4.2 (b); 4.3; 4.4; 4.4(a); 4.4 (c) –(d); 4.6; 5.4; 7.2; 7.6
National Treasury SCM Instruction 4A of 2016/17	Paragraph 6
National Treasury SCM Instruction Note 03 2019/20	Paragraph 5.5.1(vi); 5.5.1(x);
National Treasury SCM Instruction Note 11 2020/21	Paragraph 3.1; 3.4 (a) and (b); 3.9; 6.1; 6.2; 6.7
National Treasury SCM Instruction note 2 of 2021/22	Paragraph 3.2.1; 3.2.2; 3.2.4(a) and (b); 3.3.1; 3.2.2; 4.1
PFMA SCM Instruction 04 of 2022/23	Paragraph 4(1); 4(2); 4(4)
Practice Note 5 of 2009/10	Paragraph 3.3
PFMA SCM instruction 08 of 2022/23	Paragraph 3.2; 4.3.2; 4.3.3
Competition Act	Section 4(1)(b)(ii)
National Treasury instruction note 4 of 2015/16	Paragraph 3.4
National Treasury instruction 3 of 2019/20 – Annexure A	Section 5.5.1 (iv) and (x)
Second amendment of National Treasury instruction note 05 of 2020/21	Paragraph 4.8; 4.9 Paragraph 5.1; 5.3
Erratum National Treasury instruction note 5 of 202/21	Paragraph 1
Erratum National Treasury instruction note 5 of 202/21	Paragraph 2
Practice note 7 of 2009/10	Paragraph 4.1.2
Practice note 11 of 2008/9	Paragraph 3.1; 3.1 (b)
National Treasury instruction note 1 of 2021/22	Paragraph 4.1
Public Service Act	Section 30 (1)

5.2 Report of the Audit Committee

We are pleased to present our report for the financial year ended 31 March 2023.

Audit Committee Responsibility

The Audit Committee reports that it has complied with its responsibilities arising from Section of the Public Finance Management Act and Treasury Regulation 3.1.13. The Audit Committee also reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter, has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein, except that we have 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 and quarterly performance)
- Human Resources Annual Report Review
- New Business Model Review
- ITGC Review
- Supply Chain Management Review
- Business Continuity Strategy Review
- Revenue Controls Review

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.

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 is of the opinion that the audited annual financial statements be accepted and read together with the report of the auditor.



Mr. Tebogo Matabane
Chairperson of the Audit, Risk & IT Committee
Robben Island Museum
31 July 2023

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2023

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2023

	Note(s)	2023	2022
ASSETS			
Current Assets			
Inventories	3	1,678,005	713,805
Receivables from exchange transactions	4	1,823,596	7,396,658
Deposits	10	806,882	806,882
Cash and cash equivalents	5	164,455,905	123,600,335
		168,764,388	132,517,680
Non-Current Assets			
Property, plant and equipment	6	168,464,413	134,360,174
Intangible assets	8	767,193	1,009,698
Heritage assets	9	114,470,629	113,662,070
		283,702,235	249,031,942
Total Assets		452,466,623	381,549,622
LIABILITIES			
Current Liabilities			
Operating lease liability	11	-	28,071
Payables from exchange transactions	12	30,132,146	28,298,994
Unspent conditional grants and receipts	13	69,803,221	64,273,011
Provisions	14	1,921,131	2,095,105
		101,856,498	94,695,182
Non-Current Liabilities			
Operating lease liability		26,090	26,090
Total Liabilities		101,882,588	94,721,272
Net Assets		350,584,035	286,828,350
Reserves			
Revaluation reserve	15	77,198,442	35,487,103
Accumulated surplus		273,385,593	251,341,247
Total Net Assets		350,584,035	286,828,350

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2023

STATEMENT OF FINANCIAL PERFORMANCE

	Note(s)	2023	2022
REVENUE			
Revenue from exchange transactions			
Sale of goods		936,560	482,053
Rendering of services	16	115,191,207	37,561,633
Rental of facilities and equipment		1,572,360	256,511
Other income	17	944,926	733,420
Recoveries		251,443	149,128
Finance Income	18	7,908,477	3,709,818
Total revenue from exchange transactions		126,804,973	42,892,563
Revenue from non-exchange transactions			
Transfer revenue			
Government grants & subsidies	19	98,114,796	134,462,885
Total revenue		224,919,769	177,355,448
EXPENDITURE			
Employee related costs	20	(101,779,984)	(103,090,932)
Depreciation and amortisation		(11,171,586)	(10,668,626)
General Expenses	21	(89,923,598)	(66,684,118)
Total expenditure		(202,875,168)	(180,443,676)
Surplus (deficit) for the year		22,044,601	(3,088,228)

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2023

STATEMENT OF CHANGES IN NET ASSETS

	Revaluation reserve	Accumulated surplus / deficit	Total net assets
Restated Balance at 01 April 2021	35,487,103	254,429,475	289,916,578
Changes in net assets			
Deficit for the year	-	(3,088,228)	(3,088,228)
Total changes	-	(3,088,228)	(3,088,228)
Balance at 01 April 2022	35,487,103	251,340,992	286,828,095
Changes in net assets			
Surplus for the year	-	22,044,601	22,044,601
Revaluation of boats	41,711,339	-	41,711,339
Total changes	41,711,339	22,044,601	63,755,940
Balance at 31 March 2023	77,198,442	273,385,593	350,584,035
Note(s)	15		

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2023

CASH FLOW STATEMENT

	Note(s)	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Sale of goods and services rendered		128,460,653	38,465,940
Grants received		103,645,006	120,418,499
		232,105,659	158,884,439
Payments			
Employee related costs		(102,322,250)	(104,589,866)
Goods and services		(92,321,019)	(57,933,558)
		(194,643,269)	(162,523,424)
Net cash flows from operating activities	22	37,462,390	(3,638,985)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	6	(3,100,230)	(1,532,782)
Purchase of other intangible assets	8	(219,534)	(729,128)
Purchase of heritage assets		(811,370)	(400,000)
Net cash flows from investing activities		(4,131,134)	(2,661,910)
CASH FLOWS FROM FINANCING ACTIVITIES			
Finance income		7,524,315	3,718,331
Net increase/(decrease) in cash and cash equivalents		40,855,571	(2,582,564)
Cash and cash equivalents at the beginning of the year		123,600,334	126,182,898
Cash and cash equivalents at the end of the year	5	164,455,905	123,600,334

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2023

ACCOUNTING POLICIES

	Note(s)	2023	2022
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1. Presentation of Annual Financial Statements

The annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in accordance with Section 91(1) of the Public Finance Management Act (Act 1 of 1999).

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

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one period.

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.

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2023

ACCOUNTING POLICIES

1.1 PROPERTY, PLANT AND EQUIPMENT (continued)

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.

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

The depreciable amount of an asset is allocated on a systematic basis over its useful life.

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.

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.

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2023

ACCOUNTING POLICIES

1.1 PROPERTY, PLANT AND EQUIPMENT (continued)

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	Depreciation method	Average useful life
Computer software	Straight-line	3-8 years

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.

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.

Robben Island Museum

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ACCOUNTING POLICIES

1.4 FINANCIAL INSTRUMENTS (continued)

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.

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.

Robben Island Museum

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ACCOUNTING POLICIES

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.

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.

The cost of inventories of items that are not ordinarily interchangeable and goods or services produced and segregated for specific projects is assigned using specific identification of the individual costs.

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

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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 measures 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.

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ACCOUNTING POLICIES

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.

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.

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ACCOUNTING POLICIES

1.11 REVENUE FROM EXCHANGE TRANSACTIONS (continued)

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.

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.

Robben Island Museum

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ACCOUNTING POLICIES

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.

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 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.

1.17 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.

1.18 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.

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ACCOUNTING POLICIES

1.19 Critical 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.

The critical judgements made by the management in applying accounting policies, apart from those involving estimations that have the most significant effect on the amounts recognised in the financial statements, are outlined as follows:

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.

1.20 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.

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Annual Financial Statements for the year ended 31 March 2023

ACCOUNTING POLICIES

1.21 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.

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.

1.22 Events after report 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.

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

2023 2022

2. New standards and interpretations**2.1 Standards and interpretations not yet effective or relevant**

The following standards and interpretations have been published and are mandatory for the entity's accounting periods beginning on or after 01 April 2023 or later periods but are not relevant to its operations:

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
• GRAP 25 (as revised): Employee Benefits	01 April 2009	Not Significant
• iGRAP 7 (as revised): Limit on defined benefit asset, minimum funding requirements and their interaction	01 April 2009	Unlikely there will be a material impact
• GRAP 104 (as revised): Financial Instruments	01 April 2025	Not Significant
• iGRAP 21: The Effect of Past Decisions on Materiality	01 April 2023	Unlikely there will be a material impact
• GRAP 1 (amended): Presentation of Financial Statements	01 April 2023	Not Significant

GRAP 25 was revised by the Accounting Standard Board decided the requirements of the International Accounting Standard on Employee Benefits (IAS 19) were more appropriate.

Accounting Standard Board:

- Removed the corridor method and required recognition of actuarial gains and losses in full in the year that they arise.
- Required the recognition of past service costs in the year that a plan is amended, rather than on the basis of whether they are vested or unvested.

GRAP 1 has been revised to include additional guidance to management when assessing Going Concern for the entity.

3. Inventories

Consumables fuel (diesel, petrol)	1,070,178	138,386
Inventory Alpha One	66,641	34,233
Books and posters	541,186	541,186
	1,678,005	713,805

Inventory written off for Alpha One of R1 429 (2022: R6 021) 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 (2022: R Nil)

4. Receivables from exchange transactions

Trade receivables	210,036	167,491
Interest accrued	503,160	118,998
Staff debtors	26,200	18,000
Sundry debtors	40,303	6,344,496
Prepaid expenses	1,043,897	747,673
	1,823,596	7,396,658

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2023	2022
4. Receivables from exchange transactions (continued)		
Fair value of trade receivables		
Current	177,438	153,840
30 days	-	4,533
60 days	21,274	9,118
90 days	11,327	-
90 days +	98,317	86,441
Subtotal	308,356	253,932
Allowance for doubtful debts	(98,317)	(86,441)
Trade receivables	210,039	167,491
5. Cash and cash equivalents		
Cash and cash equivalents consist of:		
Cash on hand	58,919	120,728
Bank balances	164,396,986	123,479,607
	164,455,905	123,600,334

Local currency deposit rating is the applicable rating for Robben Island Museum's cash and cash equivalents:

Standard Bank

Rating agency	Short term	Long term	Outlook
Fitch		BB-	Stable
Moody's	Not Prime	Ba2	Stable

Nedbank

Rating agency	Short term	Long term	Outlook
Moody's	Not prime	Ba2	Stable

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand

6. Property, plant and equipment

	2023			2022		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Buildings	36,363,289	(19,846,369)	16,516,920	36,363,289	(18,893,470)	17,469,819
Plant and machinery	4,981,413	(2,317,660)	2,663,753	4,982,118	(1,977,786)	3,004,332
Furniture and fixtures	13,209,821	(9,565,843)	3,643,978	13,167,506	(8,367,083)	4,800,423
Motor vehicles	17,571,906	(15,783,715)	1,788,191	17,571,906	(15,074,049)	2,497,857
Computer equipment	16,761,864	(13,310,879)	3,450,985	15,239,974	(12,910,882)	2,329,092
Leasehold improvements	1,045,401	(1,036,404)	8,997	1,045,401	(1,000,418)	44,983
Books	395,967	-	395,967	395,967	-	395,967
Boats	142,538,975	(2,543,353)	139,995,622	123,954,171	(20,136,470)	103,817,701
Total	232,868,636	(64,404,223)	168,464,413	212,720,332	(78,360,158)	134,360,174

Reconciliation of property, plant and equipment - 2023

	Opening balance	Additions	Revaluations	Depreciation	Impairment loss	Impairment reversal	Total
Buildings	17,469,819	-	-	(952,899)	-	-	16,516,920
Plant and machinery	3,004,332	118,833	-	(463,382)	-	3,970	2,663,753
Furniture and fixtures	4,800,423	258,738	-	(1,417,394)	(3,077)	5,288	3,643,978
Motor vehicles	2,497,857	-	-	(709,666)	-	-	1,788,191
Computer equipment	2,329,092	2,529,092	-	(1,403,236)	(3,963)	-	3,450,985
Leasehold improvements	44,983	-	-	(35,986)	-	-	8,997
Books	395,967	-	-	-	-	-	395,967
Boats	103,817,701	193,567	41,711,339	(5,726,985)	-	-	139,995,622
	134,360,174	3,100,230	41,711,339	(10,709,548)	(7,040)	9,258	168,464,413

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand

6. Property, plant and equipment (continued)

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	24,537	(4,842,498)	-	-	103,817,701
	142,960,235	1,532,782	(10,121,909)	(48,506)	37,572	134,360,174

Impairments

Assets to the value of R7 040 (2022: R48 506) were impaired during the current financial year due to damage, obsolescence, theft or not verified during the asset verification process. Impairment reversals of R9 258 (2022: R37 572) 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.

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2023 2022

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

Robben Island Museum's (RIM) boats were revalued on the 07 November 2022. 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 R41 711 338 was credited to the statement of changes in net assets during the 2023 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	6,549,208	9,376,809
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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	4,909,539	7,582,343
Buildings	622,606	1,404,848
Motor vehicles	974,761	369,021
Computer equipment	42,302	20,597
	6,549,208	9,376,809

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	2023	Within 1 year	2 to 5 years	After 5 years
Boats	-	-	-	-
Motor vehicles	21,270	21,270	-	-
Intangible assets	40,156	40,156	-	-
Furniture and fixtures	170,872	170,872	-	-
Plant and machinery	1,406	1,406	-	-
Computer equipment	684,590	562,717	121,872	-
	918,294	796,421	121,872	-
Statement of Financial Performance - Net Effect	2023	Within 1 year	2 to 5 years	After 5 years
Depreciation and Amortisation	1,590,758	(764,421)	(826,337)	-

Robben Island Museum

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	2023	2022
7. Capital Commitments		
M&B Fire (Plant and machinery)	-	16,796
Nouum engineering (Boats)	-	19,509
New Age Promotion (Furniture and fixtures)	-	42,855
Joel Mark (PTY) Ltf (Boats)	-	64,791
Nova Marine (Boats)	-	3,647
Gen X Tech (Computer equipment)	1,760,750	-
Tafelberg Furniture Store (PTY) Ltd (Furniture and Fixtures)	37,595	-
Thuthukani Solutions	99,580	-
	1,897,925	147,598

(2022/2023):

At reporting date supplier: Gen X Tech have been approved to supply and deliver computer equipment.

At reporting date supplier: Tafelberg Furniture Stores (Pty) Ltd has been approved to supply furniture and fixtures.

At reporting date supplier: Thuthukani Solutions has been approved to supply electronic equipment.

(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.

Robben Island Museum

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8. Intangible assets

	2023			2022		
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software, other	2,596,096	(1,828,903)	767,193	2,974,594	(1,964,896)	1,009,698

Reconciliation of intangible assets - 2023

	Opening balance	Additions	Amortisation	Total
Computer software, other	1,009,698	219,534	(462,039)	767,193

Reconciliation of intangible assets - 2022

	Opening balance	Additions	Amortisation	Total
Computer software, other	827,287	729,128	(546,717)	1,009,698

Other information

Intangible assest were impaired with a value of R Nil (2022: RNil) during the current financial year.

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

Robben Island Museum

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	2023			2022		
9. Heritage assets						
	Cost/	Accumulated	Carrying	Cost /	Accumulated	Carrying
	Valuation	impairment	value	Valuation	impairment	value
		losses			losses	
Arts and artefacts	66,005,366	(166,094)	65,839,272	66,005,366	(166,083)	65,839,283
Audio visual	33,243,656	(93,399)	33,150,257	32,432,286	(90,599)	32,341,687
Photographic	15,760,000	(278,900)	15,481,100	15,760,000	(278,900)	15,481,100
Subtotal	115,009,022	(538,393)	114,470,629	114,197,652	(535,582)	113,662,070
	115,009,022	(538,393)	114,470,629	114,197,652	(535,582)	113,662,070

Reconciliation for heritage assets 2023	Opening	Additions	Impairment	Impairment	Total
	balance		losses	losses	
			recognised	reversed	
Arts and artefacts	65,839,283	-	(11)	-	65,839,272
Audio visual	32,341,687	811,370	(2,800)	-	33,150,257
Photographic	15,481,100	-	-	-	15,481,100
Subtotal	113,662,070	811,370	(2,811)	-	114,470,629
	113,662,070	811,370	(2,811)	-	114,470,629

Reconciliation for heritage assets 2022	Opening	Additions	Impairment	Impairment	Total
	balance		losses	losses	
			recognised	reversed	
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
Subtotal	113,263,886	400,000	(2,058)	242	113,662,070
	113,263,886	400,000	(2,058)	242	113,662,070

10. Deposits

Deposits	806,882	806,882
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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 lease relating to office space was renewed for the period 1 March 2021 to 30 June 2023.

Robben Island Museum

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	2023	2022
11. Leases		
Operating leases - as lessee		
Minimum lease payments due		
- within one year	4,431,061	4,837,342
- in second to fifth year inclusive	20,936,096	19,400,599
- later than five years	143,504,752	149,471,310
	168,871,909	173,709,251

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

The prior year effect of straight lining the new lease resulted in an increase in non-current liabilities to R26 090 and in current liabilities to R 28 071.

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

Present value of minimum lease payments due (Office equipment rentals)		
- within one year	72,547	184,480
- in second to fifth year inclusive	-	72,547
	72,547	257,027

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)		
- within one year	888,727	1,340,144
- in second to fifth year inclusive	-	888,727
	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.

12. Payables from exchange transactions

Accrued bonus	1,384,640	1,469,656
Accrued expenditure	9,912,676	7,547,096
Accrued leave pay	6,593,161	7,042,213
Income received in advance	3,996,082	1,690,613
Sundry payables	401,985	3,806,109
Ticket sales refundable	2,168,770	1,171,730
Trade payables	5,674,832	5,571,577
	30,132,146	28,298,994

Robben Island Museum

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	2023	2022
13. Unspent conditional grants and receipts		
Movement during the year		
Balance at the beginning of the year	64,273,011	78,317,397
Deferred income recognised for the year	(8,853,796)	(27,382,885)
Conditional grant received	14,784,006	13,338,499
Conditional grant paid	(400,000)	-
	69,803,221	64,273,011

To note, in respect of the Department of Sport, 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.

14. Provisions**Reconciliation of provisions - 2023**

	Opening Balance	Additions	Reversed during the year	Total
Provision for workmens compensation	51,089	2,676	-	53,765
Provision for legal fees	1,674,266	-	-	1,674,266
Provision for long service rewards	369,750	193,100	(369,750)	193,100
	2,095,105	195,776	(369,750)	1,921,131

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

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	41,711,339	-
	77,198,442	35,487,103

The revaluation reserve consisted of the surplus from the revaluation of boats. Refer to note 6.

Robben Island Museum

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	2023	2022
16. Rendering of services		
Private and guided tours	2,026,596	475,871
Robben Island Museum tour sales	111,990,185	36,455,741
Cargo sales	228,825	219,672
Hospitality, accommodation and management fees	945,601	410,349
	115,191,207	37,561,633
17. Other income		
Infrastructure related services	70,039	29,183
Production and publication	91,920	68,583
Sundry income	782,967	635,654
	944,926	733,420
18. Finance income		
Interest revenue		
Bank	7,908,477	3,709,818
19. Government grants & subsidies		
Operating grants		
MTEF allocated DSAC operational grant (unconditional)	89,261,000	107,080,000
Deferred income recognised (conditional grants)	8,853,796	27,382,885
	98,114,796	134,462,885
20. Employee related costs		
13th Cheques	4,468,716	4,479,717
Basic salary	64,567,079	65,265,226
Defined contribution plans	7,487,969	7,860,197
Housing benefits and allowances	9,276,949	9,646,730
Leave pay provision charge	446,234	(148,505)
Medical aid - entity contributions	12,023,873	12,561,260
Other short term costs	948,942	834,646
UIF & SDL	1,369,338	1,393,417
Service rewards	187,850	369,750
Travel, subsistence and other allowances	862,405	683,334
WCA	140,629	145,160
	101,779,984	103,090,932

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	2023	2022
21. General expenses		
Advertising	1,522,034	106,283
Agency and support / outsourced services	10,715,743	9,863,782
Assets expensed	28,645	30,016
Auditors remuneration	2,907,360	2,574,943
Bank charges	1,056,927	820,931
Board members	1,045,160	1,153,683
Boat expenses	1,545,524	1,219,616
Business and advisory consulting fees	6,513,279	5,129,163
Catering	716,427	117,294
Communication	2,860,838	2,510,358
Consumables	574,870	315,313
Education	649,743	189,744
Exhibitions	262,132	-
Fuel and oil	20,482,998	10,958,105
Heritage programmes	477,527	69,187
Hire of boats	3,794,354	1,102,924
Insurance	2,644,210	2,466,993
Internal Audit	463,508	120,316
Inventory expenses	1,075,735	405,277
Legal professional fees	576,553	843,478
Medical expenses	155,362	131,370
Motor vehicle expenses	325,152	324,616
Other administrative expenses	404,564	578,829
Printing and stationery	213,172	154,723
Relocation and recruitment costs	21,352	312,171
Rentals	6,837,737	7,264,182
Repairs and maintenance	11,134,149	13,177,813
Staff training	319,524	208,128
Staff welfare	83,400	30,840
Travelling costs	4,625,809	617,529
Utilities and municipal services	4,553,944	3,577,104
Venue expenses	1,335,866	309,407
	89,923,598	66,684,118
22. Cash generated from (used in) operations		
Surplus (deficit)	22,044,601	(3,088,228)
Adjustments for:		
Depreciation and amortisation	11,171,586	10,668,626
Interest income	(7,524,315)	(3,718,332)
Assets written off	339	12,751
Movements in operating leases	(28,071)	49,501
Movements in provisions	(173,974)	769,545
Movement in deposit held	-	(249,388)
Changes in working capital:		
Inventories	(964,200)	486,616
Receivables from exchange transactions	5,573,062	(974,015)
Payables from exchange transactions	1,833,152	6,448,325
Unspent conditional grants and receipts	5,530,210	(14,044,386)
	37,462,390	(3,638,985)

23. Financial instruments disclosure**Classification**

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

Robben Island Museum

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2023	2022	
23. Financial instruments disclosure (continued)			
2023			
Financial assets			
	At fair value	At amortised cost	Total
Trade receivables	547,750	-	547,750
Cash and cash equivalents	-	164,455,905	164,455,905
	547,750	164,455,905	165,003,655
Financial liabilities			
	At fair value	Total	
Trade payables from exchange transactions	5,171,450	5,171,450	
Accrued expenditure from exchange transactions	8,981,488	8,981,488	
	14,152,938	14,152,938	
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	

24. 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.

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	2023	2022
24. Risk management (continued)		
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
60 days	18,886	9,188
	18,886	13,721

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 2023	Floating interest	Total
Bank Balances	3,00% - 3,75%	164,455,905
31 March 2022	Floating interest	Total
Bank Balances	3,00% - 3.75%	123,600,334

Currency risk

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

25. Contingent liability

There is one collective agreement which is not declared as a dispute. Any outflow of resources in respect of the case will be determined by an outcome of the case which cannot be predicted. In RIM's assessment of worst possible case scenario, the entity could be liable to pay the following amounts as follows :

- a) Ex gratia payment of R4000.

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.

Robben Island Museum

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

Conditional grants received	9,544,014	9,201,710
MTEF allocated DSAC operational grant received	89,261,000	107,080,000

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.

A business relationship currently exists between Robben Island Museum (RIM), Department of Sport, 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.

27. Fruitless and wasteful expenditure

There was no fruitless and wasteful expenditure incurred in the current financial year (2022: R Nil).

28. Irregular expenditure

Opening balance	92,119,883	92,119,883
Add: Irregular Expenditure - current period	30,483,546	-
	-	-
Closing balance	122,603,429	92,119,883

Current year:

During the current financial year irregular expenditure of R30 483 546 was identified.

Details of irregular expenditure:**Overspending on approved budget**

During the current financial year expenditure amounting to R22 982 937 was deemed to be irregular expenditure.

The budget was prepared on the basis that there would be a 34% salary reduction stemming from the anticipated implementation of s189(3) of Labour Relations Act due to COVID restrictions. However, s189 was put on hold once normal operations resumed resulting in the over-expenditure against budget. The above resulted in non-compliance with Section 53(4) of the PFMA

Non-compliance with SCM regulations

1. There was an extension of contracted resources which is in contravention of PFMA SCM instruction no. 2 of 2021/22 par. 4.1. The resources that were procured were paramount to the business of RIM and the entity could not afford to continue without these services. This resulted in irregular expenditure of R1 887 610.

Robben Island Museum

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	2023	2022
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28. Irregular expenditure (continued)

2. National Treasury issued a new and amended PPR 2022 regulation which was not applied by RIM by the due date for implementation, but implemented shortly thereafter.

The non-compliance with PPPFA requirements resulted in irregular expenditure of R114 932. This however, did not result in any losses as awards were made to correct suppliers.

3. Due to operational requirements RIM had to extend the contracts of two suppliers; this is in contravention of PFMA SCM instruction no. 3 of 2021/22 par. 5.4(b). These extensions gave rise to irregular expenditure of R5 498 046

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 R92 119 883 incurred for the procurement of the new passenger ferry.

Robben Island Museum

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29. Executive management and council members emoluments

Executive

2023

	Date appointed	Basic salary	Allowances received	Company contribution	Leave pay cost	13th Cheque	Total
AA Thulare - CEO	01/11/2021	1,608,437	251,746	223,784	91,539	133,980	2,309,487
B Crocker - CFO	01/03/2018	805,182	118,322	113,811	-	100,648	1,137,964
K Ramela - Interim CFO	01/12/2022	446,987	-	40,438	25,429	-	512,855
M Makhoalibe - CIO	01/08/2021	1,209,177	118,175	168,323	60,827	100,765	1,657,268
TI Nemaheni - CHO	01/09/2021	1,209,177	118,175	167,718	73,491	100,765	1,669,327
		5,278,960	606,418	714,074	251,286	436,158	7,286,901

Resignations: B Crocker (2022/11/30).

2022

	Date appointed	Basic Salary	Allowances received	Company contribution	Leave pay cost	13th Cheque	Total
M Dada - CEO	01/07/2016	746,144	250,649	105,995	150,931	62,179	1,315,899
P Taruvunga - CHO	01/09/2013	211,377	18,017	31,457	189,298	52,844	502,994
BG Manana - Executive Manager	01/08/2015	211,377	18,017	31,346	178,256	52,844	491,841
B Crocker - CFO	01/04/2018	1,207,773	188,311	168,045	(40,922)	100,648	1,623,856
M Makhoalibe - CIO	01/08/2021	767,731	91,099	106,689	40,537	31,989	1,038,046
TI Nemaheni - CHO	01/09/2021	671,765	81,586	92,970	47,087	23,992	917,401
AA Thulare - CEO	01/11/2021	637,998	115,837	88,869	51,004	53,167	946,876
		4,454,165	763,516	625,371	616,191	377,663	6,836,913

*"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 Taruvunga (2021/05/31) and BG Manana (2021/05/31) as a result of their contracts having expired and were not renewed.

Council members

2023

	Appointment date	End date	Total 2023	Total 2022
E Daniels	11/01/2021		112,389	80,132
TP Ngcobo	11/01/2021		109,665	125,424
LAK Robinson	01/07/2016	30/06/2022	22,646	97,552
UN Mkhize	20/09/2017	30/06/2022	10,452	57,486
LL Mabe	29/11/2019	30/06/2022	-	74,906
V Menye	01/10/2019	30/06/2022	12,194	88,842
PP Chilwane	01/07/2019	30/06/2022	19,162	90,584
M Seakwa	01/07/2019	30/06/2022	22,646	118,456
SPT Dlamini	01/07/2019	30/06/2022	15,336	99,684
MMA Makgolo	01/07/2019		137,802	125,424
MK Maluleke	01/07/2019	30/06/2022	16,872	134,886
LM Jolobe	01/07/2022		19,745	-
NY Vukuza	01/07/2022		46,582	-

Robben Island Museum

Annual Financial Statements for the year ended 31 March 2023

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

		2023	2022
S Cooper	01/07/2022	51,246	-
Q Samie	01/07/2022	61,871	-
D Coovadia	01/07/2022	91,379	-
BD Ngqulunga	01/07/2022	112,866	-
APC Mangoma	01/07/2022	115,167	-
		978,020	1,093,376

MK Maluleke (Chairperson) contract ended on the 30/06/2022.

The current chairperson is Professor S Cooper.

The previous council members contracts ended on the 30/06/2022, however 3 council members have continued serving.

Audit Committee

2023

	Appointed date	Resignation date	Total 2023	Total 2022
U Exner	02/12/2021		34,205	5,238
JM Williams	12/07/2019		20,952	20,952
BTA Matabane	23/07/2019		-	43,170
M Bhayat	01/01/2023		5,396	-
			60,553	69,360
			60,553	69,360

BT Matabane was a non-remunerative member of the Audit Committee and is the current chairperson.

One new audit committee member was appointed from January 2023 Mr M Bhayat.

Reimbursements

	Total 2023	Total 2022
TF Mosololi	-	1,495
JM Williams	-	1,794
UN Mkhize	-	1,275
LAK Robinson	85	80
LL Mabe	-	1,259
E Daniels	2,715	-
D Coovadia	3,096	-
S Cooper	22,359	-
	28,255	5,903

30. Events after the reporting date

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

31. Going concern

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

As at 31 March 2023, total assets exceed total liabilities by R350.6m. At that date, current assets exceed current liabilities by R67m. The financial performance over the last 12 months has improved significantly, together with current cash resources available. These events and conditions do not give rise to indicators to a potential material uncertainty relating to going concern.



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Zuiderbreedte

Latitude Meridionale



Robben Island

MUSEUM

An agency of the
Department of Sport, Arts and Culture



sport, arts & culture

Department:
Sport, Arts and Culture
REPUBLIC OF SOUTH AFRICA



United Nations
Educational, Scientific and
Cultural Organization



World Heritage
South Africa

RP: 177/2023

ISBN: 978-0-621-51177-2

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ROBBEN EILAND

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Mouillage
Ankering

Batterie: Battery

La Balaine
De Walvisch

Mouillage
Ankering

Sable fin: Fyn Zand

Batterie
Battery

la Ville
DE STAD

Tete du Lion
Leeuwberg

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