MANDELA BAY THEATRE COMPLEX

ANNUAL REPORT 2024 - 2025



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Department
Sport, Arts and Culture
REPUBLIC OF SOUTH AFR CA

MANDELA BAY
THEATRE COMPLEX
AN AGENCY OF THE DEPARTMENT OF
SPORT, ARTS AND CULTURE

Table of Contents

PART A: GENERAL INFORMATION **3**
1. Public Entity's General Information 4
2. List of Abbreviations / Acronyms 4
3. Accounting Authority's Overview 7
4. Accounting Officer's Overview 9
5. Statement of Responsibility and Confirmation of the Accuracy of the Annual Report 10
6. Artistic, Education and Development Overview 11
7. Official Sign Off 22
8. Constitutional Mandate 23
9. Legislative and Other Mandates 23
10. Key Policy Developments and Legislative Changes 24
11. Relevant Court Rulings 24
12. Organogram 25

PART B: PERFORMANCE INFORMATION **26**
1. Strategic Overview 27
2. Service Delivery Environment 28
3. Institutional Strategic Goals Related to Services Rendered to the Public 29
4. Organisational Environment 30
5. Progress Towards Achievement of Institutional Impacts and Outcomes 34
6. Strategic Plan Amendments 36
7. Prioritization of Women, Youth, and Persons with Disabilities 36
8. Overview of Performance 37
9. Institutional Programme Performance Information 37
10. 2024 / 2025 Annual Organisational Performance Results 39
11. Institutional Performance Per Programme 40
12. Indicator Performance Comparative Table - Institutional Targets Achieved 55
13. Comparison of Targets Achieved Per Programme 55
14. Future Goals 56
15. Revenue Collection 57
16. Capital Investment 58
17. Job Creation Statistics 59

PART C: GOVERNANCE **86**
1. Introduction 87
2. Portfolio Committees 87
3. Executive Authority 87
4. The Accounting Authority / Council 87
5. Risk Management 99
6. Internal Control Unit 99
7. Internal Audit and Audit Committees 100
8. Compliance with Laws and Regulations 104
9. Fraud and Corruption 104
10. Minimising Conflict of Interest 104
11. Code of Conduct 105
12. Health, Safety and Environmental Issues 105
13. Company Secretary 106
14. Social Responsibility 106
15. Audit Committee Report 107
16. B-BBEE Compliance Performance Information 109

PART D: HUMAN RESOURCE MANAGEMENT **112**
1. Introduction 113
2. Human Resources Oversight Statistics 115

PART E: PFMA COMPLIANCE REPORT **119**
1. Supply Chain Management Report 120

PART F: FINANCIAL INFORMATION **123**
1. Report of the External Auditor 124
2. Annual Financial Statements 135



PART: A

GENERAL INFORMATION

1. PUBLIC ENTITY'S GENERAL INFORMATION

REGISTERED NAME :	Mandela Bay Theatre Complex
REGISTRATION NUMBER :	Gazette No: 486/4-6-2021
PHYSICAL ADDRESS :	Corner of John Kani Road and Winston Ntshona Street, Gqeberha, 6001, South Africa
POSTAL ADDRESS :	P.O. Box 1556, Gqeberha, 6000
TELEPHONE NUMBER/S :	+27 41 586 2256 | +27 60 116 0764
EMAIL ADDRESS :	arts@mandelabaytheatre.co.za
WEBSITE ADDRESS :	www.mandelabaytheatre.co.za
EXTERNAL AUDITORS :	Auditor-General of South Africa
BANKERS :	Standard Bank South Africa | Investec Bank
COMPANY/ BOARD SECRETARY :	Ukhozi Transcribers and Secretaries

2. LIST OF ABBREVIATIONS / ACRONYMS

AED	Artistic, Education and Development
AFS	Annual Financial Statement
AGSA	Auditor General South Africa
ARC	Audit and Risk Committee
APP	Annual Performance Plan
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CSC	Corporate Services Committee
DSAC	Department of Sport, Arts and Culture
DSRAC	Department of Sport, Recreation, Arts and Culture
HR	Human Resources
HRM	Human Resources Management
IMCE	Ingoma Music Conference and Exhibition
IDF	Iphulo Drama Festival
KPI	Key Performance Indicator
MBTC	Mandela Bay Theatre Complex
NMBM	Nelson Mandela Bay Municipality
OHSA	Occupational Health and Safety Act
PFMA	Public Finance Management Act
SANJO	South Africa National Jazz Orchestra
SCM	Supply Chain Management
UDF	Udaba Dance Festival
UIFW	Unauthorised, Irregular, Fruitless and Wasteful
WIAM	Women in Arts Manyano

3. ACCOUNTING AUTHORITY'S OVERVIEW

In June 2024 we officially handed the keys of our theatres at the Corner Kani Ntshona Theatres Centre to the contractor for the repairs of the roof damaged by floods. As a result, we had to implement our programmes using alternative spaces. This period tested the brand strength to see if our audiences appreciate the institution and its programmes, wherever it is. The results were positive, however the cost of alternative spaces in Gqeberha is exceedingly high given the nature of the works that MBTC produces. We project that the job shall be completed in April 2025.

In the year under review, to strengthen assurance the institution had the Internal Audit function undertaken by the reputable company SAB&T Nexia. The Internal Auditors complemented the work of the Audit and Risk Committee which remained functional and effective during the year. For a complete compliance assurance as well as risk mitigation, in the year under review the Council resolved on the recruitment of both the Chief Audit Executive and the Risk and Compliance Manager at senior management level. The recruitment process will be effected during the 2025/26 financial year.

High level overview of the public entity's strategy and the performance of the public entity in its respective sector

MBTC established strategic partnerships, namely with the San Diego State University, United State of America, enabling empowerment possibilities for local artists through exchange programme. MBTC was able to lay a foundation for a partnership with the Durban Playhouse Company, preceding a three-year agreement on mutual beneficiation. The partnership with the Eastern Cape Department of Sport Recreation Arts and Culture continues to enable the institution to reach the entire province through a programmes called Music Excellence Acceleration Programme in the Eastern Cape (MEAPEC), a one of its kind in the country where eight musicians are afforded seed funding to launch their bands and reach out to areas they might not have, without the support. This is the third year of MEAPEC, a milestone we agreed that will be sufficient to necessitate for a reflective study to measure the impact and offer lessons over the period.

During the same period MBTC laid a foundation for a partnership with the Culture, Arts, Tourism, Hospitality and Sport Sector Education and Training Authority (CATHSSETA). CATHSSETA appreciates MBTC's intent to empower Community Arts Centres, which are the crucible for development and social cohesion. This partnership will yield formidable outcomes that will mostly benefit the indigent, young and women.

Strategic Relationships

We have laid foundations to partner with the St Stephens Anglican Church in New Brighton, Gqeberha. St Stephens Anglican Church holds a special place in the history of theatre and performing arts whereby during the hey days of struggle for liberation it offered its venues to showcase protest theatre. Two most eminent stage stalwarts, Dr John Kani and Dr Winston Ntshona used to perform their plays there. As a result, to launch the 50th Anniversary of the two iconic plays, **The Island** and **Sizwe Banzi is Dead**, winning of a Tony Award in 1975, we staged the two plays at St Stephens in October and November 2024. In 2025 we shall be celebrating the 50th Anniversary of the two plays winning the Tony. Going back to the St Stephens Anglican Church is a precursor to our future Arts Education and Development Plan which we shall launch in 2025.

We partnered with the Nelson Mandela Bay Municipality (NMBM) to produce the fourth edition of the Mandela Bay Jazz Legacy Festival, a continued intend to preserve and promote jazz. Further, we established closer relations with the Mandela Bay Business Chamber which exposes the institution to a myriad of possible partnerships

Challenges faced by Council

The main challenge faced by the Council was the promulgation of the amalgamation of DSAC's agencies. This stifled the projections beyond the limited period that was pronounced to be March 2025. After which MBTC would have been amalgamated with five other Performing Arts Institutions. This decision was reversed in September 2024. This was too late to recover in recruitment and forward planning for the outer years.

The second challenge was the closure of our theatres due to repairs and maintenance. As a result of this we could not generate income from our programmes, as much as we projected.
The third challenge was the implosion of a tripartite partnership with the Department of Sport Arts and Culture and the Eastern Cape Department of Sport Recreation Arts and Culture (ECDSRAC) for the development of Eastern Cape Community Arts Centres. This partnership proved difficult to manage. MBTC was the conduit for Community Arts Centres grant. Community Arts Centres are managed by the ECDSRAC. The difficulties of managing this partnership led to the amicable review of the project which resulted to MBTC withdrawing.



Mr Charley Pietersen
Council Chairperson / Accounting Authority

The strategic focus over the medium to long term period

During the medium term MBTC intends to complete the transition from the NPC to the public entity. Strengthen the brand positioning primarily in the Eastern Cape and secondarily nationally as the pivotal role player in the performing arts ecosystem. Fourth, strengthen the ties with the CATHSSETA and position the institution as the base for accredited skills provider. For the year under review, CATHSSETA has put a moratorium on accreditations, as it reviews the course contents. However, we are building the relations to ensure that by the time the review process is completed, MBTC is ready for the next phase.

The last and critical focus is exploration for the feasible establishment of two vehicles aimed at addressing historical challenges in the sector. those are, Artist's beneficiation and the Artists benevolence. MBTC has solicited the services of an expert company to advise on how the institution can deal with the two elephants in the room. The solution to this will be a groundbreaking feat in the entire sector.

For the year 2024/25 the institution received a Qualified Audit Opinion from the Auditor General South Africa. We accept the finding, more so it was the first year that the AGSA scrutinised all facets of the audit as per the PFMA, which is Financials, Performance Information and Compliance. With the management we are confident that we shall improve in the outer year. We will implement the auditors recommendation to improve the control environment and ensure a better audit outcome is achieved.

Acknowledgements /Appreciation

We would like to acknowledge the support of the shareholder, DSAC, the partnerships that are growing from strength to strength between MBTC and the ECDSRAC and the NMBM. Further, we thank the Artists for their patience and cooperation with the institution during the transitional phase.



Mr Charley Pietersen
Council Chairperson / Accounting Authority
Date: 27 August 2025

4. ACCOUNTING OFFICER'S OVERVIEW



Monde Ngonyama
Chief Executive Officer

General Review of the State of Affairs

Mandela Bay Theatre Complex, MBTC, was only listed as the public entity in March 2024 that resulting in it being eligible to be audited in accordance with the Public Finance Management Act. Previously, as a non-listed public entity MBTC was audited in accordance with the Cultural Institutions Act. The difference between the two regimes is that audited in accordance with the Cultural Institutions Act requires the Auditor-General to only focus on Financial Management of the institution. While scrutiny under the PFMA adds two most important categories to Financial Management, those being Performance Information as well as the Compliance.

The MBTC remains committed to its mandate of promoting, preserving, and developing the performing arts in the Eastern Cape and across South Africa. As a Schedule 3A public entity, an agency of the Department of Sport, Arts and Culture (DSAC), MBTC aligns its work with national cultural policy and developmental objectives, including transformation, youth development, and accessibility to the arts.

During the 2024/25 financial year, the Complex maintained robust programming bolstered by the fiscal injection from the shareholder and continued post-declaration adjustment. However, the entity had to close its theatre premises, at the Corner Kani Ntshona Theatres Centre, in June 2024 due to maintenance and repairs that had to be undertaken. The work of repairs and maintenance was completed in April 2025. All through during that period the institution had to find alternative spaces to implement its programmes.

"Even in the face of closed doors and broken stages, the spirit of performance never dimmed – we simply found new spaces for our stories."

Financial Overview

MBTC received an allocation of R33 million from the DSAC, supplemented by own revenue streams such as ticket sales, and sponsorships. Total revenue amounted to R 52 436 772, while total expenditure was R 51 399 241, resulting in a surplus of R 1 037 531.

Key cost areas included:

- Artistic production and technical services.
- Staff remuneration
- Facilities maintenance and operational overheads
- Alternative venues rental for programming

The MBTC received a qualified audit outcome for the 2024/25 financial year.

Performance Against Strategic Objectives

Of the performance indicators outlined in the 2024/25 Annual Performance Plan, MBTC achieved 61.11% of its targets. Key achievements include:

- Hosting 11 theatre, dance, and music productions
- Hosting of 4 theatre, dance, and music festivals
- Training and development support for over 115 young artists
- Reaching an estimated 494,306 audience members via physical and virtual platforms.

Challenges such as rising production costs and delayed infrastructure maintenance affected some program delivery timelines.

Partnerships

Partnerships were central to MBTC's success. The entity worked collaboratively with:

- San Diego State University, USA, on exchange programme with performing arts graduate incubator cohort and local artists.
- Bheki Mkhwane, a veteran actor and director, on theatre development for performing arts graduate incubator cohort and local artists.
- Professor Anton Krueger, Rhodes University academic, on theatre development for performing arts graduate incubator cohort and local artists.
- Thami Mbongo, national expert on theatre policy development, on theatre policy development for performing arts graduate incubator cohort and local artists.
- Eastern Cape Department of Sport Recreation Arts and Culture on music, dance and theatre.

These partnerships enabled resource-sharing, capacity building, and broader community impact.

Governance and Compliance

After MBTC's official declaration, it has since complied with the Public Finance Management Act (PFMA), Treasury Regulations, the Cultural Institutions Act, and other relevant frameworks as at 2024/25 financial year. The Council provided strategic oversight and monitored governance performance. All statutory committees, including the Audit and Risk Committee, Corporate Services Committee and Artistic Education and Development Committee complimented by the Internal Auditors for compliance assurance, met as scheduled, and internal controls were reviewed regularly.

Risk Management

Key risks identified included:

- Slow Digital transformation
- Cyber vulnerability
- Financial volatility
- Expansive mandate
- Advocacy misalignment
- Compliance inadequacy
- Prone to fraud and corruption
- Lack of Artistic innovations

The Risk Register was updated quarterly, and mitigation measures were overseen by the Audit and Risk Committee.

Future Outlook

MBTC will continue to advance artistic excellence, audience development, and transformation through:

- Increased programming in rural and township communities
- Development of a new incubation hub for young creatives
- Strengthening continental collaborations through the African Continental Free Trade Area (AFCFTA) cultural framework
- Exploring renewable energy solutions to reduce operational costs

Appreciation

On behalf of the Mandela Bay Theatre Complex, I extend sincere appreciation to the Council, DSAC, staff, artists, audiences, and all partners who contributed to our progress this year. Together, we affirm the power of the performing arts in shaping inclusive, resilient communities.

Prepared by:



Mr Monde Ngonyama
Chief Executive Officer / Accounting Officer
Date: 27 August 2025

5. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR 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 General Recognized Accounting Practice (GRAP) 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 2025.

Yours faithfully



Mr Monde Ngonyama
Chief Executive Officer
Date: 27 August 2025



Mr Charley Pietersen
Chairperson of the Board
Date: 27 August 2025

6. ARTISTIC, EDUCATION AND DEVELOPMENT OVERVIEW

6.1 BUSINESS DEVELOPMENT

According to the institution's 2024/25 annual performance plan, the artistic education and development programme included four festivals, namely Mandela Bay Jazz Legacy, Women in Arts Manyano, Udaba Dance, and Iphulo Drama, eleven seasons (productions staged over once day), Isakhono Awards Fellow productions, graduate incubator production, and build-up programmes such as Duologue sessions, rural tours, and sector development programmes.

i. Festivals

Mandela Bay Jazz Legacy Festival

Our annual festivals remain a prominent feature of the cultural calendar, attracting patrons from across the region and beyond. The Mandela Bay Jazz Legacy Festival, kickstarted the festival calendar with a showcase which took place on 25 May 2024 at Pine Lodge Resort and Conference Centre featuring the multi award-winning artist and internationally acclaimed jazz musician, Dr Nduduzo Makhathini, alongside the 2024 Isakhono Award Jazz Fellow and South African Music Awards (SAMAs) winner, Edgar Muzah. The legendary jazz maestro, McCoy Mrubata, conducted and directed the inaugural South African National Jazz Orchestra (SANJO) assisted by two deputy musical directors who hail from the Nelson Mandela Bay region, the multi-talented instrumentalists, composer, vocalists and mentor, Bongani Tulwana, as well as Lubabalo Luzipo, a nimble-fingered pianist and vocalist. SANJO, a beacon of musical excellence, showcased the rich tapestry of jazz traditions while pushing the boundaries of innovation, performed by talented jazz musicians from across the Eastern Cape and nationally.

Women In Arts Manyano

The *Women in Arts Manyano Festival* which aligns with August's Women's month was featured a stellar festival programme which included performance, exhibition, comedy, dance, music, workshops and a gala dinner honouring the formidable Eastern Cape women who have made a significant contribution in the creative arts. The festival's purpose was to advocate for women's empowerment in the arts sector by promoting inclusion, nurturing social cohesion, and creating economic opportunities for artists. Due to delays in the renovations of the CKN Theatre, the festival was hosted in various venues across the city such as, Isithatha Theatre, Impetus Gemeente, Roof Garden Bar and at the Rehearsal Joint and Courtyard in 68 Cape Road.

The festival opened with a beautiful exhibition of *Ukunyangwa Kwetyala Music Photography*, a collection of photographs by Vuyo Giba, documenting the musicians, theatre practitioners and creatives of Gqeberha and neighbouring cities to bridge gaps of age and genre. Included in the festival were productions by Nondumiso Zweni's *That is My Truth*, a raw and authentic showcase of personal stories, courage, and resilience that reminded us of the strength in owning and sharing our truth. Having performed at the National Theatre of Namibia by producer, Obett Motaung, *My Koek is Moeg*, a witty and thought-provoking performance that mixed humour with deep commentary on womanhood and exhaustion. Marcia Ntoni, showcased a thought-provoking production that highlighted the powerful role of art in addressing gender-based violence through, Rape Textile. The Isakhono Award Fellow for Women in Art, Heidi Sampson, presented an artistic exploration of identity, resilience, and the essence of being a woman. Womben, touched the core of what it means to embody femininity in all its forms.

The audiences danced the evenings off to the soothing sounds of Nomsa Wani, who showcased an electrifying and celebratory music performance that had everyone on their feet in celebration of culture and freedom through music in *Ndiyahamba!*. An award winning vocalist, producer, and songwriter, Asanda Mqiki, soulfully whisked us off to an Unforgettable evening paying tribute to Natalie Cole, showcasing the unique style and love for brass instruments. On a lighter and laughter note, producer Mandlakazi Booi, had the crowd in stitches through a powerful gathering of female voices celebrating the strength and creativity of *Womxn On One Mic* while spreading joy and laughter in comedy session.

Two workshops were also part of the festival's component. The first workshop, ***Empowering Women Through Storytelling***, was facilitated by Abongile Tengo. This workshop explored how women use storytelling to share their experiences, challenges, and triumphs. The workshop explored the role of storytelling in shaping individual and collective identities, discussing diverse types of storytelling, cultural background, and themes. It also looked into storytelling techniques, emphasising narrative arching, emotional honesty, and creative mediums. It also highlighted storytelling's therapeutic benefits and the potential for collective healing. Ranique Roberts facilitated and unpacked the importance of social media and how to use it as a tool for marketing and branding for the artist and the artist's product during the ***Amplify Your Art*** workshop. The workshop covered the unpacking of digital marketing in this era, improving social media presence and the use of Social Media tools such as, Capcut, Canva, Snapseed and Lightroom.

The institution recognised and acknowledged women who had made important contributions to the creative arts. These women not only excelled in their various fields from indigenous language promotion (the late ***Suthukazi Arosi***), to libraries & community arts development (***Vuyina Mabizela***), festivals & social cohesion (***Kate Davies***), education & sector generational development (***Marlene Pieterse***), rural community development (***Qalintombi Moses***), community development - Northern Areas (***Marian Ferreira***) and community development - Indian community (***Bhadrashiela Navsaria***), but also paved the way for future generations by their tenacity and leadership. Celebrating their achievements at a gala dinner highlighted the institution's dedication to promoting an equitable and inclusive arts landscape in which women's voices and aspirations are appreciated, seen, and valued. The gala dinner was also graced with a roundtable discussion from formidable women in the creative arts space, such as the late producer Zodwa Shongwe, musician Titi Luzipo and arts administrator and poet, Lelethu Mahambehlala.

Udaba Dance Festival

The Udaba Dance Festival (UDF) aimed to celebrate the artistry and diversity of dance, providing a platform for performers to showcase their talents and for audiences to experience the transformative force of movement. To kickstart the week-long UDF, the Isakhono Fellow for Musical Theatre and Dance, Sonwa Sakuba graced the stages presenting the ***"Afrika Sings – Late Legends"*** production which was held in East London at the end of November 2024. The production featured an eclectic performance of music, dance and storytelling, taking the audiences through the musical journeys of late legends such as Hugh Masekela, Brenda Fassie, Stompie Mavi, Lebo Mathosa and more while educating the younger generation about the late South African music icons and legends. The festival had two choreographers and/or dance companies selected to participate. The multi-talented Phumlani Nyanga showcased a masterpiece, Embo, celebrating the incredible journey from Mdantsane to Hong Kong, Rome, and Madagascar through the power of storytelling through dance. ***Amazwi Amaqhawe*** (Voices of Heroes), produced by Tawuya Mushaike, took to the stage in celebration of South Africa's unsung heroes and heroines. Showcased through a symphony of movement that transcended storytelling and dance, it painted vivid narratives of courage, sacrifice, and triumph, honouring the resilience and unity that define our nation. The festival took place at the Mendi Arts Centre.

In addition to the main stage performances, the UDF had an Experimental Stage (eStage) component. The eStage platform aims to bridge the gap between emerging dancers and choreographers with well-established professionals. Previously, the eStage platform focused on the dance groups from across the eight districts of the province. However, in 2024, the eStage platform included the traditional music competition element, Amagwijo. The eStage platform was successfully coordinated by Washfiri Africa, which selected 8 groups from each genre to battle it out at Mendi Arts Centre.

Iphulo Drama Festival

The *Iphulo Drama Festival* was hosted in March 2025. The festival featured a number of components such as performances, masterclasses, webinar, workshop, and book launches. One of the productions stage was *Jika*, by Ayanda Billie. The show was first performed in 1986 at the University of Leeds by veterans from Kariega, the late Mthuthuzeli Sozwe and Ndizimisele Bedesho, it depicts the lives of two student leaders on the run during a dangerous political awakening, fighting for freedom. Producer, Thami Mbongo showcased *The Spirit of Shakespeare in Africa*, a powerful production of a young actor who battles the haunting past of his late father. As he dives into the world of Shakespeare, he discovers a truth, to move forward, he must first perform a ritual that will change his life forever. *The Journey*, produced by Simphiwe Vikilahle, graced the stage with its compelling, emotional and thought-provoking production. A co-produced production by three local producers, Mojalefa Koyana, Lungelwa Magqamfana, and Mfundo Zono, *Weave* a powerful narrative and a story woven with emotion and truth. *Uvuko Lwethongo* poetry production produced by Dongadala, took audiences on an unforgettable journey through the mystical and the unknown. The internationally acclaimed producer, Dr. Niyi Coker Jr, showcased a gripping world of *Top Dog / Underdog*, where power struggles, fate, and family collide took us behind the scenes, sharing insights on this Tony Award as well as Pulitzer Prize-winning masterpiece.

The festival ensured empowerment artists engagements through masterclasses, workshops, book promotion and a launch by the established creatives in the arts industry. One of the masterclasses which happened over two days was on acting and it was facilitated by *Bheki Mkwane*. The masterclass sought to better assist actors, directors and producers to tell a story through the studying and analysing everyday life and using that as a tool on stage in the delivery for every performance. The masterclass was attended by the actors, directors and producers from the Nelson Mandela Bay, including the selected productions teams. Mkhwane provided additional assistance to the productions by offering constructive feedback after each first performance at the festival. The second masterclass was a once off session by *Prof Anton Krueger* on script development. This session provided writers, directors and actors an opportunity to learn about the key elements of script development, and included a segment where participants had to write a short script and present it to the other participants where feedback was provided.

The book promotion workshop facilitated by *Mxolisi Nyezwa* featuring presenters such as *Robert Berold* on publishing and archiving, *Crystal Warren* on manuscript depository, *Mzukisi Ndara* on his controversial published book, *"A Quest for Justice".* The session was to empower and equip writers with information on research, publishing, archiving and promotion of their works. The writers were taken through steps and stages that one has to go through to achieve of each respective topic. The Infuse film also formed part of the workshops and was facilitated by Sebenzile Zalabe and featured Dr Shelly Barry as well as Dr Niyi Coker of the San Diago State University. The session aimed to offer a unique entertainment experience through fusing the intimacy of live theatre with the reach and accessibility of television. The workshop intended to transform how to consume and engage with performing arts. It further explored the intricate nature of both powerful mediums, emphasising the importance of understanding both and developing your art.

Lastly, the institution hosted the *Umbengo ScriptReach* programme launch during the festival. The programme a skills development initiative by MBTC to be curated by Nompumezo Buzani in the 2025/26 financial year. The launch unpacked the purpose and the roll out plan for the outreach which will be hosted once a month, where creatives will be empowered with various skills in relation to writing, directing and stage which include research and development, use of language, textual analysis, character development, casting, tech riders, rehearsal management, costume and makeup design and production review.

ii. Seasons

The Seasons programme is a curated series of artistic productions that will attract, engage and inspire audiences by presenting a diverse range of performances staged more one day that highlight the talents of emerging and established artists. The institution had the honour of presenting an Isakhono Community Arts Development Fellow production ***unoQhonti is Elizabeth*** by Mthatha Community Arts Centre in April 2024. ***In the last hour - SOLD***, a poignant reminder for Africans to reconnect with their identity and greatness was showcased in May 2024. In June 2024, the Isakhono Theatre Fellow, Xabiso Zweni performed ***The Tyrant*** at the National Arts Festival as part the institution's season. The production took a look at a near-future envisioned as the end of white monopoly capital in South Africa when Malema's EFF comes to power. The production received a Standard Bank Ovation Award, which was a testament to its exceptional performance in the Fringe Programme. ***The Build-Up Programme - Duologues***, continued with its light hearted and soothing sounds from local musicians and comedians with two sessions during Quarter 1.

In celebration and commemoration of South Africa's 30 years of democracy, the institution announced a call for a writing competition titled "***Dear 1994 – Speak Your Truth***" as part of the music season. The call was inviting learners from high schools in the Eastern Cape to participate in a creative writing competition by submitting letters that reflected the changes, challenges, successes, and failures that South Africa has encountered since 1994. Out of the 45 letters received, the best 10 were selected as part of the first stage reading session. In collaboration with the Soutth African National Jazz Orchestra deputy music directors and Performing Arts Graduate Incubators, the selected letters were read through a stage reading performance held in September 2024.

In commemoration of Winston Ntshona's legacy, one of South Africa's renowned theatre legends, the institution presented two theatre seasons namely, ***The Island (October 2024)*** and ***Sizwe Banzi is Dead (November 2024)***. Both productions are co-created by Winston Ntshona, Dr John Kani, and Athol Fugard. ***The Island*** is a moving reflection on resilience and injustice set against the backdrop of apartheid-era South Africa. Produced and featuring Anele Penny accompanied by Fiks Mahola while Xabiso Zweni directed.

Sizwe Banzi is Dead, a struggle for identity under the oppressive apartheid was produced by Zukiswa Cakucaku featuring Anele Penny and Xabiso Zweni who also directed. Both productions were performed at the St. Stephen's Anglican Church in New Brighton as the homage homage to the original home where John Kani and Winston first shone before conquering the world and won the coveted Tony Award becoming the first people from Afrika to achieve that feat.

Bright Sounds and Verses by Isakhono Award Fellow for Artist Living with Disability, aimed to raise awareness and promote inclusion for blind musicians was showcased during Quarter 3. The production featured learners from Khanyisa School for the blind and multi-talented artists living with disability.

As part of the institution's commitment to promoting arts education and accessibility, the Quarter 4 season was earmarked for a grade 11 and 12 school setwork performance, by showcasing ***My Children My Africa!***. Written by the late Mr Athol Fugard, produced by Zukiswa Cakucaku and directed by Mojalefa Koyana, the play is about a great South African playwright that confronts the tragedy of apartheid in his native land in this compelling tale about the efforts of a humble and humane Black teacher in a segregated township to persuade just one young person that education, not violence, is the answer to South Africa's problems. The production was staged in March 2025 at The Athenaeum. Due to a successful run in December 2024, ***Izinja Zelali***, directed by Simphiwe Vikilahle and devised with the Performing Arts Graduate Incubator cohort, had a second run in March 2025 as the curtain raiser for Iphulo Drama Festival.

iii. Isakhono Performing Arts Awards

The Isakhono Performing Arts Awards is aimed at creating excellent works, whilst creating jobs, on the other hand, for economic beneficiation. The MBTC categorises the Isakhono Award as a Business Support Programme offered to Performing Artists of the Eastern Cape Province. With seven categories, in 2024/25, the recipients of the prestigious Isakhono Awards were Jazz Fellow, Edgar Muzah, an odyssey of collaboration and connectivity through music and poetry during the Mandela Bay Jazz Legacy Festival. Xabiso Zweni, a fellow recipient for Theatre, presented ***The Tyrant*** at the 50th National Arts Festival edition and received a Standard Bank Ovation Awards, which recognises excellence on the Fringe programme. The Sterkspruit Community Arts Centre was awarded for Community Arts Development Fellow, a series of ***Imbawula sessions*** that bring together art, culture, and community.

Womben, a production celebrating the resilience, courage and power of women, was produced by an award-winning choreographer, Heidi Sampson, a recipient of Women in Arts fellow, which was staged during the Woman In Arts Manyano. Qhawekazi Giyose, a recipient fellow for Research and Writing, covered and reviewed the institution's event. During the Iphulo Drama Festival, Giyose delved into her research on sound healing. ***Afrika Sings: The Late Legends***, a production by the recipient fellow for Musical Theatre and Dance, Sonwabiso Sakuba showcased his show as an opening and build up production for the week long Udaba Dance Festival. A passionate musical theatre paying a tribute to South Africa's rich musical history, honouring renowned late singers such as Brenda Fassie, Hugh Masekela, Lebo Mathosa, Stompie Mavi, and Miriam Makeba. The awards also recognise Artists Living with Disability, and the recipient fellow, Lelethu Mahambehlala, with ***Bright Sounds and Verses*** alongside a heartwarming performance by talented learners from the Khanyisa School For Blind bringing music and spoken work that inspired, uplifted and united the audience.

iv. Incubator Programme

The Incubator programme's objective was to provide performing arts graduates with a comprehensive understanding and experience in the creative arts industry, as well as to produce a high-quality production. Additionally, with the associate producer and creative mentor, the programme held empowerment classes and workshops as part of the skills transfer, preparing the incubators for life ahead in the arts, introducing them to stage and tech, how to capture your product on video to sustain it, playmaking and project presentation. It is through these skills that the group of 13 incubates were then exposed to devising a production through the process of theatre making under the guidance of Simphiwe Vikilahle, creative mentor, which led to the production of ***Izinja Zelali***, which debuted at the Udaba Dance Festival.

v. Managed Programmes - Partnerships

Collaboration is critical to our success, and we are proud of the solid ties the institution has formed with government, cultural, educational institutions and organisations, as well as community groups. In partnership with the Eastern Cape Department of Sport, Recreation, Arts, and Culture (DSRAC), MBTC implemented the Music Excellence Acceleration Programme of the Eastern Cape (MEAPEC), an annual cutting-edge programme that provides eight (08) Eastern Cape Record Labels grants to launch and promote the careers of rising stars in music. In 2024/25, eight record labels received the grant, but one pulled out and resulting in seven record label companies as recipients. The remaining seven record labels have been rocking the airwaves nationally with singles and live performances promoting their music and artists.

Ingoma Music Conference and Exhibition (IMCE) is a yearly gathering for the music industry that empowers and discusses essential information and concerns affecting creatives in the Eastern Cape. The 2024/25 indaba was held in Makhanda during the 50th National Arts Festival and it was coordinated by the Cultural Creatives Industry Federation of South Africa (CCIFSA) and also subsidised by DSRAC, with delegates from institutions including the Culture, Arts, Tourism, Hospitality and Sport Sector Education and Training Authority (CATHSSETA) and South African Music Rights Organisation (SAMRO), to name a few. The indaba was a success, resulting in networking opportunities and prospective collaboration.

The experimental Stage (eStage) aims to provide a platform for rising dance and traditional music groups to battle it out for the festival's top place and top three positions, respectively. In collaboration with Washfiri Africa, trading as Qhama Africa, auditions and performances for the eStage dance platform, which was part of the Udaba Dance Festival, were coordinated across the province, with auditions taking place during October 2024 and performances in December 2024, with all eight Eastern Cape districts represented. The auditions for the dance and traditional music competitions took place concurrently. In 2024/25, the eStage platform introduced a traditional music competition for Amagwijo. This resulted in 16 dance and traditional music groups participating in the eStage platform programme.

MBTC joined forces with Nelson Mandela Bay Municipality, NMBM, through the Creative Mandela Bay Programmes, CMBP, to implement programmes that will enhance the creative industry in the region. With several initiatives falling under this programme, 2024/25 saw the inauguration of the South African National Jazz Orchestra, SANJO, which was implemented successfully. Attracting audiences locally, nationally and internationally through the Mandela Bay Jazz Legacy Festival held in May, as well as at the 50th National Arts Festival Makhanda in June.

vi. Rural Tours

The rural tours programme serves as a extension of our four festivals by taking productions and workshops to rural and farm towns outside of the urban Gqeberha. This programme aimed to present the MBTC programme offerings to audiences who could not or were unable to attend the festivals in Gqeberha. This enables the institution to connect with and identify the interests and aspirations of learners in disadvantaged communities, while also improving the institution's visibility and the work it serves. The inaugural rural tour continued the Mandela Bay Jazz Legacy Festival, which was held in Kirkwood at the Moses Mabhida Senior Secondary School in July 2024. The event, which was coordinated in collaboration with Mpuma Kapa TV and the SANJO creative team and sextet band, was a success, with talented learners also participating to display their musical talent by singing and/or playing the piano. The programme featured not just performances but also a workshop on music and creative arts.

Following the Women in Arts Manyano Festival, the rural tour programme was held at Tsitsikamma High School, which is located in Nompumelelo Location, Hankey, in September 2024. Heidi Sampson, the Isakhono Award Fellow for Women in Arts, presented four excerpts from the dance production Womben as part of the outreach programme. The dancers showcased a variety of modern and contemporary dance styles, including freestyle, ballerina, hip-hop, and amapiano. The SANJO creative team also conducted a music workshop.

In contrast to rural tours implemented after the festival, the Udaba Dance Festival rural tour took place before the festival event. This was due to learners not being available after examinations in December. The event was held in November 2024 at a local municipality hall in Port Alfred as a collaboration between Kuyasa Combined School and the Ndlambe Local Municipality. Sonwabiso Sakuba, an Isakhono Award Fellow for Musical Theatre and Dance, provided musical and dance workshops in addition to a performance of Afrika Sings production. Learners from the school also took part in the event, demonstrating their talent through singing. The SANJO creative team additionally conducted workshops for learners and the community.

The last rural tour for the year was for Iphulo Drama Festival. The event was held in the Alfred Nzo district at Hlamandana Senior Secondary School in Mbizana. Due to the anticipated number of learners and community members, the event was held at a local municipality hall in collaboration with a local project coordinator and the municipality. MBTC's internal programme included the successful performance of Sizwe Banzi is Dead, directed and also performed by the Isakhono Award Fellow for Theatre, Xabiso Zweni. The director additionally conducted workshops for learners. The event was a success, providing possibilities for future collaboration in the district.

6. 2 PUBLIC ENGAGEMENT

The 2024/25 financial year marked a period of focused delivery for the MBTC as it advanced key targets set out in its Annual Performance Plan (APP). Guided by its mandate to strengthen the creative industries in the Eastern Cape, MBTC implemented strategic programmes and partnerships that deepened sector impact, expanded skills development, and strengthened institutional networks. Throughout the year, MBTC facilitated high-level engagements with academic, national, and international partners, including the University of Fort Hare, San Diego State University, and the National Arts Festival, resulting in joint initiatives focused on performance, education, touring, and content development. The institution also championed artist empowerment through targeted engagements such as the Performing Arts Company of the Eastern Cape (PACEC) formation, the Isakhono Performing Arts Awards, and sector-specific dialogues on theatre and dance.

Skills development remained a central pillar, with MBTC delivering a range of technical and creative workshops, from stage production to compliance and scriptwriting, aimed at strengthening the professional capacity of artists and producers.

The institution continued to promote transformation and recognition in the sector through flagship events like the Women in Arts Gala, where seven women were honoured for their contributions, and the Ingoma Indaba, which brought together stakeholders to explore sustainable support for Eastern Cape musicians. Collectively, the 2024/25 reporting year affirmed MBTC's role as a driver of cultural development, institutional collaboration, and creative innovation—ensuring that the performing arts sector continues to thrive, both locally and beyond

i. Engagements With Potential Clients

In the 2024/25 financial year, the Mandela Bay Theatre Complex (MBTC) actively pursued strategic engagements with various institutions, both locally and internationally, in alignment with its Annual Performance Plan (APP) target of expanding partnerships and strengthening stakeholder relations. These initiatives supported MBTC's broader objectives of growing its institutional footprint, fostering sector-wide collaboration, and improving public access to the arts through joint programming and resource-sharing. The first quarter began with a pivotal engagement on 15 April 2024 with the ***University of Fort Hare (UFH)***. Facilitated by the MBTC CEO, the meeting explored the integration of Arts Administration and Music Education within a shared academic and cultural framework. The engagement aimed to prepare students for future participation in the creative industries through structured knowledge exchange, co-designed programming, and the eventual development of a formal Memorandum of Understanding (MoU). Both institutions agreed to advance discussions in the following quarter.

In the second quarter, on 4 September 2024, MBTC hosted an international engagement with ***San Diego State University (SDSU)***, represented by Dr. Coker, Head of the Department of Theatre. The session focused on identifying opportunities for cross-continental collaboration, including a skills exchange in areas such as theatre production, direction, and technical training. Discussions also explored co-producing artistic works and film projects centred on African narratives, launching online certification programmes through SDSU's Global Campus, and implementing a collaborative archival preservation project. A notable creative prospect discussed was the adaptation of internationally acclaimed works, Topdog/Underdog, for South African audiences, as part of MBTC's long-term goal to elevate local talent through global partnerships and innovation.

The third quarter featured a strategic dialogue on 10 December 2024 between MBTC, the ***Nelson Mandela Bay Film Forum (NMBFF)***, and ***MpumaKapa TV***. The session was convened to revitalise the local film sector and focused on establishing sustainable infrastructure for audiovisual content development. The partnership aimed to integrate film more meaningfully into MBTC's existing festivals, including Iphulo Drama Festival and Women in Arts Month. Plans were also discussed for the creation of a dedicated Film Office within MBTC as a legacy project and for the development of training workshops in collaboration with Rhodes University to enhance technical and storytelling skills in the local filmmaking community.

In the fourth quarter, on 5 and 12 March 2025, MBTC held virtual engagements with the ***National Arts Festival (NAF)*** and the ***Durban Playhouse Company (DPHC)***. These strategic discussions culminated in a multi-year partnership framework designed to elevate artistic collaboration on a national scale. The framework outlined plans to co-produce major productions such as Sizwe Banzi is Dead and The Island for NAF 2025, activate mobile performance stages to improve access in rural areas, and implement the shared use of technical and logistical resources. These engagements also explored long-term strategies for national touring circuits and integrated festival programming across institution

ii. Engagements Focused On The Arts Industry

In the 2024/25 financial year, the Mandela Bay Theatre Complex (MBTC) significantly advanced its mandate to empower the performing arts sector by convening and facilitating a series of structured engagements with diverse stakeholders across the Eastern Cape. These engagements were aimed at artist empowerment, institutional development, sector transformation, and policy alignment. In Quarter 1, MBTC hosted the Performing Arts Company of the Eastern Cape (PACEC) Formation Workshop on 11 April 2024. The session brought together artists from across the province and resulted in the election of a PACEC Task Team to oversee the company's establishment, including the drafting of its Memorandum of Incorporation (MoI). The company is intended to serve as a provincial production house for dance, theatre, and indigenous music. This was complemented by the Artist Benevolence and Beneficiation Workshop on 12 April 2024, where stakeholders contributed to the development of MBTC's Artists Strategic Empowerment Policy. A task team was appointed to conceptualise the structure and legal framework of an empowerment vehicle for artists.

Furthering its commitment to civic dialogue, MBTC partnered with MpumaKapa TV to host a televised pre-election Arts Dialogue on 24 May 2024. The session featured political representatives and arts practitioners, offering a platform for artists to articulate sectoral concerns and for political parties to present their arts policies. The broadcast stimulated calls for regular dialogues beyond election cycles.

In Quarter 2, MBTC advanced its strategic partnerships through the PACEC MoI Workshop and continued engagement with the Cultural and Creative Industries Federation of South Africa (CCIFSA) and the Department of Sport, Recreation, Arts, and Culture (DSRAC). It also convened the Zola Nqini Cluster to address the absence of community arts centres and introduced the CAD Young Creatives Workshop to build capacity among youth and centre managers.

Quarter 3 focused on sectoral recognition and transformation. On 1 November 2024, MBTC hosted the Isakhono Performing Arts Awards Announcement Ceremony, which recognised six outstanding fellows in various disciplines where each was awarded R200 000. The initiative included a substantial production grant to each winner and promoted innovation and inclusion in the arts sector. Complementing this, MBTC hosted a sectoral webinar titled "The State of Dance and Theatre in the Eastern Cape" on 4 December 2024. This engagement unpacked the newly approved National Dance and Theatre Policy, addressed provincial delivery gaps, and proposed mechanisms for digital transformation, infrastructure development, and community-based programming.

Quarter 4 engagements placed emphasis on direct dialogue with practitioners. A Theatre Practitioners' Virtual Engagement on 7 February 2025 tackled issues of programming access, equity targets, and eligibility criteria, prompting MBTC to commit to a tiered funding model and improve its communication systems. This was followed by a Dance Practitioners Engagement on 10 February 2025, which proposed structural reforms to the Eastern Cape Dance Ensemble and advocated for inclusive district-level opportunities

iii. Skill Trainings And Development Programmes Conducted

In line with its mandate to build capacity and professionalise the performing arts sector, the Mandela Bay Theatre Complex (MBTC) implemented a comprehensive series of skills development workshops throughout the 2024/25 financial year. These initiatives were strategically designed to empower both emerging and established practitioners with technical, managerial, and creative competencies that are essential for building a resilient, inclusive, and sustainable arts sector in the Eastern Cape.

The rollout began in Quarter 1 with the introduction of foundational training under the Performing Arts Skills Development Programme. MBTC hosted two in-person workshops, ***Fundamentals of Producing for Stage*** and ***Fundamentals of Stage Management***, targeting fifteen artists based in Gqeberha and Kariega. These sessions equipped participants with core knowledge in staging, coordination, and production management, and were well received by attendees. Given their success, the sessions served as a launchpad for continued training in subsequent quarters.

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During Quarter 2, the institution deepened its investment in capacity building by facilitating three specialised workshops. A virtual session on ***Fundamentals of Administrative Cohesion*** explored the producer's role in fostering operational synergy and creative alignment within teams. A second workshop titled ***Being Organised*** addressed personal productivity, mental wellness, and work-life balance, all critical components for maintaining sustainable creative practice. The third session, focusing on ***Supply Chain Management (SCM) Compliance***, aimed to enhance participant understanding of procurement protocols and compliance with public finance legislation—an increasingly vital skill in arts funding and institutional partnership contexts.

In Quarter 3, MBTC expanded the scope of its training interventions through a specialised workshop titled ***Alternative and Experimental Spaces and Touring Ventures***, conducted on 10 December 2024 under the Artistic Education and Development (AED) Programme. This session encouraged innovation by equipping producers with practical tools to conceptualise and implement performances in unconventional venues, such as open-air spaces, community halls, and digital environments. It further introduced key principles in event logistics, accessibility, and audience engagement while emphasising touring as both a cultural and economic opportunity for artists. While participants reported increased confidence in planning and executing productions beyond traditional stages, the workshop also highlighted persistent challenges related to infrastructure constraints, financial barriers, and the complexity of coordinating touring projects, particularly in rural areas.

The training calendar culminated in Quarter 4 with a ***Scriptwriting Masterclass*** led by Professor Anton Krueger during the ***Iphulo Drama Festival*** on 15 March 2025. This masterclass focused on transforming everyday experiences into compelling narrative structures, using improvisation and character development exercises, and integrating digital research tools to enhance storytelling. Participants demonstrated improved storytelling confidence and expressed strong interest in follow-up sessions on directing and production planning.

iv. Sector Development

In the 2024/25 financial year, the Mandela Bay Theatre Complex (MBTC) reinforced its role as a catalyst for sector transformation by facilitating several high-impact engagements aimed at thought leadership, recognition, and policy dialogue within the creative industries. These initiatives advanced inclusivity, empowered underrepresented groups, and strengthened institutional partnerships for sector development.

On 26 June 2024, MBTC collaborated with the Cultural and Creative Industries Federation of South Africa (CCIFSA) Eastern Cape to deliver the ***third edition of the Ingoma Indaba Music Exhibition*** in Makhanda. With the theme "Giving Wings to Eastern Cape Musicians," the event convened national rights bodies, funders, and policymakers to explore sustainable mechanisms to support and grow emerging musical talent in the province. The platform also included the recognition of seven formidable women for their exceptional contributions to the creative sector, further cementing MBTC's commitment to the visibility and empowerment of women in the arts.

MBTC hosted its annual ***Women in Arts Month (WIAM) Gala Dinner*** on 28 August 2024 at the Roof Garden Bar in Gqeberha. The event, themed "Women in Arts: Breaking Barriers and Building Futures," featured a powerful panel discussion moderated by Nqabisa Mtyobeli, in conversation with Zodwa Shongwe, Lelethu Mahambehlala, and Nontobeko Titi Luzipo. The evening also included a curated live music performance by renowned jazz vocalist Asanda Mqiki titled "Unforgettable." In a defining highlight of the evening, MBTC honoured ***Vuyina Mabizela, Victoria Suthukazi Arosi, Priscilla Qalintombi Moses, Marlene Pieterse, Marian Ferreira, Kathleen Davies, and Bhadrashiela Navsaria*** for their outstanding work in fields ranging from libraries and rural arts development to education, festivals, and cultural advancement within historically marginalised communities. Each recipient received an honourarium of R10,000 in recognition of their invaluable contribution to the creative sector in the Eastern Cape.

In December, MBTC hosted the ***Imbadu Dance Webinar*** themed "*Dance Development in Rural Areas,*" which focused on the unique challenges facing rural dance practitioners and the opportunities for cultural preservation, economic empowerment, and community inclusion through grassroots dance initiatives.

To conclude the year, the ***Theatre Imbadu Session*** was held on ***11 March 2025*** at The Athenaeum in Gqeberha, facilitated by national theatre leader Thami ka Mbongo. This engagement offered insights into national policy participation, legislative frameworks, and funding access, while also advocating for the formation of district theatre forums and redefining the role of artists as stakeholders in cultural governance.

6.3 MARKETING AND BRANDING

In the 2024 - 2025 fiscal year, the Marketing and Branding Unit successfully repositioned the Mandela Bay Theatre Complex as a dynamic, community-rooted, and forward-thinking institution. Through consistent messaging, audience-driven campaigns, rural outreach, and digital transformation efforts, the unit delivered a cohesive narrative aligned with the institution's core values. Highlights include strategic brand visibility via flagship festivals (WIAM, iPhulo), rural tours in Port Alfred and Bizana, the TikTok launch, and partnership developments. The team prioritized inclusive growth, leveraging community development, digital media, and integrated campaigns to expand reach and deepen audience engagement.

The 2024/2025 marketing year at MBTC saw strengthened brand presence and audience connection through:

- Increased social media output, stakeholder engagement, and promotional support for productions and webinars.
- Strong digital campaign rollouts (WIAM, iPhulo), first-time rural tours, and cross-promotion with community initiatives.
- TikTok launch, boosted youth engagement, collaborative content with fellows and schools, and refined visual branding.
- The Marketing and Brand unit's agile response to programming needs, festival amplification, and rural inclusion set a new benchmark for brand authenticity and accessibility.

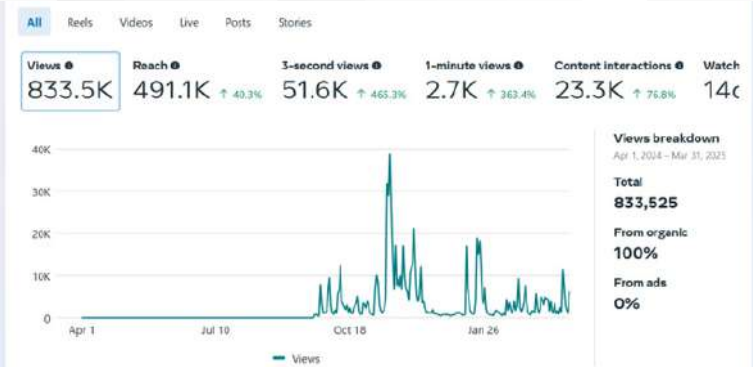


Table 1: Analytical Insights overview for 1 April 2024 – 31 March 2025

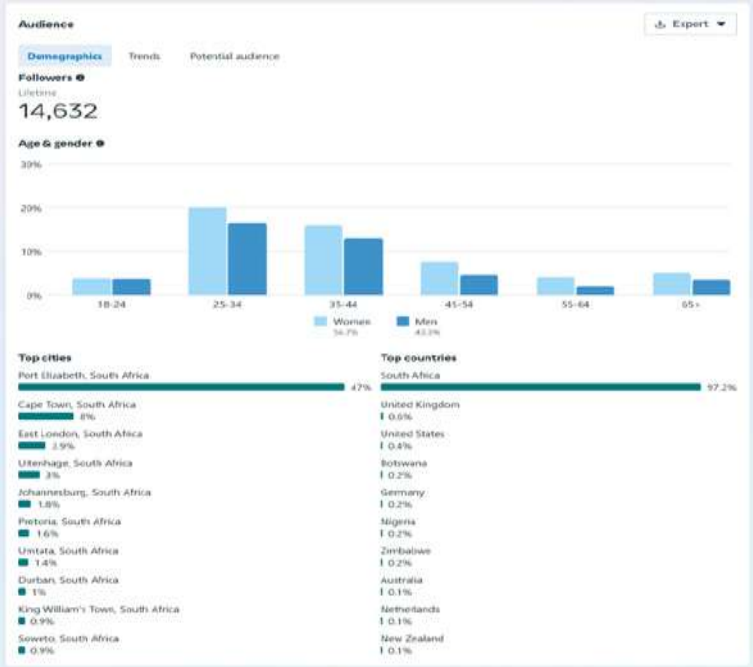


Table 2: Audience Demographics overview for 1 April 2024 – 31 March 2025

6.4 CONCLUSION

MBTC'S Artistic Education and Development cluster, comprising of Artistic Programmes Management, Marketing and Brand Management, Stage Tech Services and the Office of the CEO Management department, had an incredible journey in 2024/25 that has been made possible by additional team members, creativity in processes, collaboration, and community engagement. Our diversified personnel, programmes, exciting festivals, dynamic seasonal events, supporting incubator initiatives, strategic collaborations, and accessible community arts facilities have all helped to preserve our dedication to promoting innovation and improving the cultural landscape. The unit's efforts have not only shown the talents of an array of artists but have also delighted and inspired people from all walks of life.

As we envision the future, we remain steadfast in our commitment to generating creative greatness, fostering cultural dialogue, and broadening our reach to encompass more diverse groups. We are excited about the possibilities that lie ahead, and we are determined to extend on our achievements to create even more transformative and impactful artistic experiences. We are grateful for the consistent support and engagement of our artists, collaborators, supporters, and community members in general. We shall continue to work together to ensure that art remains a vital and integral part of our society.

7. OFFICIAL SIGN-OFF

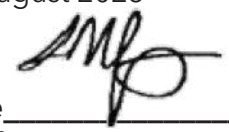
It is hereby certified that the Annual Performance Information Report:

- Was developed by the MBTC management and Council.
- Takes into account all relevant policies, legislation and other mandates for which the MBTC is responsible.
- Accurately reflects the impact and outcomes that the MBTC Council achieved for the 2024/25 financial year.

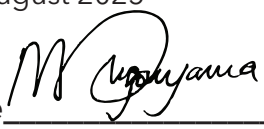
Supported and recommended for approval by:



Signature_____
Xoliswa Ncoko
Senior Manager: Planning, Monitoring and Reporting
Date: 27 August 2025



Signature_____
Lazola Mfenyana
Chief Financial Officer
Date: 27 August 2025



Signature_____
Monde Ngonyama
Chief Executive Officer
Date: 27 August 2025

Approved by



Signature_____
Mr Charley Pietersen
Accounting Authority
Date: 27 August 2025

8. CONSTITUTIONAL MANDATE

The Mandela Bay Theatre Complex (MBTC) operates under a legislative and constitutional mandate. In terms of section 195 of the Constitution of the Republic Act 108 of 1996, public administration must be governed by the democratic values and principles enshrined in the Constitution, including the following principles:

- A high standard of professional ethics must be promoted and maintained.
- Efficient, economic, and effective use of resources must be promoted.
- Public administration must be development oriented.
- Services must be provided impartially, fairly, equitably and without bias.
- People's needs must be responded to, and the public must be encouraged to participate in policymaking.
- Public administration must be accountable.

The MBTC was declared through a Government Gazette as the Mandela Bay Theatre Complex, MBTC, from 04 June 2021. Mandela Bay Theatre Complex shall be shortly known as Mandela Bay Theatre. The MBTC is governed by the Council which is appointed by the Minister for Sport, Arts and Culture. The property from which the MBTC operates belongs to the government.

The intention of the MBTC is to ensure inclusivity, transparency and accessibility aimed at appeasing and involving all parties with interest in both the sustainability of the institution and benefiting and supporting its programmes. This shall be attained through collaborative governance strategy that will see the Council members regularly consulting with the shareholder that is the DSAC, senior management team, general employees, stakeholders who largely include artists, audiences and service providers and lastly sponsors that include but not limited to DSAC, DSRAC and NMBM. Despite all such consultations, inclusivity, and openness the MBTC Council shall not waiver from its legislative mandate bestowed onto it by Cultural Institutions Act and Public Finance Management Act. The MBTC Council remains the ultimately Accounting Authority.

9. LEGISLATIVE AND OTHER MANDATES

The MBTC is bound by all legislation passed in South Africa; however, the following acts, bills and regulations constitute the most frequent dimensions of the legal framework within which it functions:

- Constitution of the Republic of South Africa, 1996
- Culture Promotion Act (No. 35 of 1983)
- National Archives and Record Service of South Africa Act (No. 43 of 1996)
- National Arts Council Act (No. 56 of 1997)
- National Film and Video Foundation Act (No. 973 of 1997)
- National Library of South Africa Act (No. 92 of 1998)
- National Sport and Recreation Act (No. 110 of 1998 as amended)
- Cultural Institutions Act (No. 119 of 1998)
- National Heritage Resources Act (No. 25 of 1999)
- Cultural Laws Amendment Act (No. 36 of 2001)
- Cultural Laws Second Amendment Act (No. 69 of 2001)
- Use of Official Language Act (No. 12 of 2012)
- South African Language Practitioners Council Act (No. 8 of 2014)
- Public Finance Management Act (No. 1 of 1999)
- National Treasury Regulations
- Occupational Health and Safety Act (No.85 of 1993)
- Protection of Personal Information Act POPI Act (No.4 of 2013)
- Promotion of Access to Information Act (No.2 of 2000)
- Promotion of Administrative Justice Act (No. 3 of 2000)

10. KEY POLICY DEVELOPMENTS AND LEGISLATIVE CHANGES

There were no legislative changes that had an impact on the MBTC. However, the institution developed, reviewed and approved thirteen (13) policies listed hereunder during the 2024/25 financial year.

MBTC Policies and Charters approved on the 14 March 2025

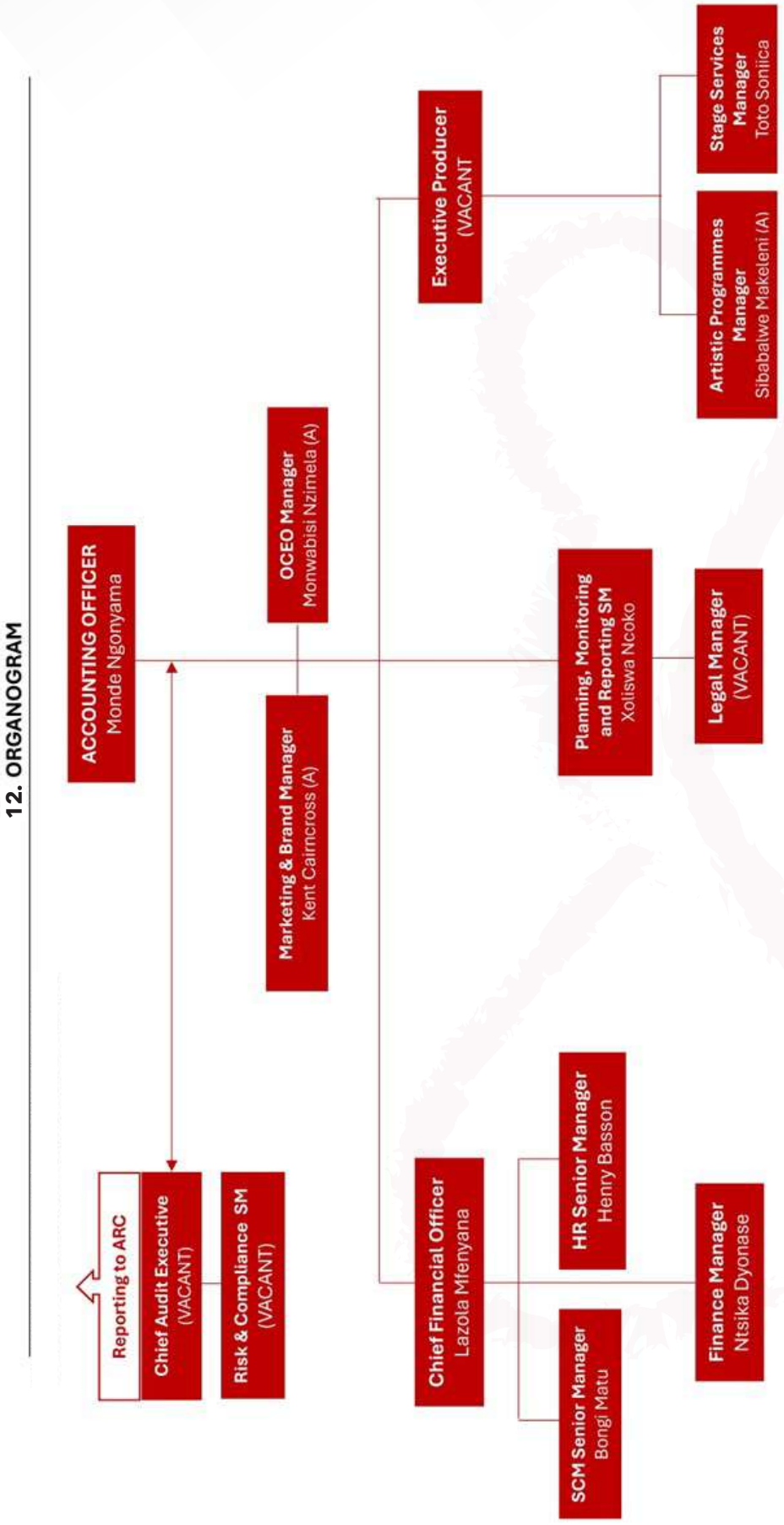
- Artistic Programmes Management Policy and Procedure - reviewed and approved.
- Artists Productions Selection and Artist Remuneration Policy - reviewed and approved.
- Marketing Policy and Procedures - reviewed and approved.
- Policies and Procedures Style Sheet - reviewed and approved.
- Council, Council Committees and Audit and Risk Committee Remuneration Policy - reviewed and approved.
- Finance Policy - reviewed and approved.
- Supply Chain Management Policy - reviewed and approved.
- Delegation of Authority Policy - reviewed and approved.
- Fraud Prevention Policy - reviewed and approved.
- Conditions of Employment Policy - reviewed and approved.
- Recruitment Policy - reviewed and approved.
- Remuneration Policy - reviewed and approved.
- Confidentiality Policy.
- HR Policies and Procedures - reviewed and approved.

11. RELEVANT COURT RULINGS

There are no specific court rulings that have a significant, ongoing impact on the MBTC's operations or business obligations.



12. ORGANOGRAM



PART: B

PERFORMANCE INFORMATION



1. STRATEGIC OVERVIEW

Vision

The leading producer of excellence and job creation for performing arts in the Eastern Cape and beyond.

Mission

In order for MBTC to ensure it creates jobs and supports excellence in the performing arts the following shall be the evidence:

Responsible and accountable institutional management.
Partner with local, provincial, national and international individuals and institutions.
Stimulate creation of decent jobs for the performing arts sector.
Produce qualitative and everlasting artistic works.
Nurturing of talent for excellence.

Values

Leadership	the courage to shape a better future.
Integration	committed to urban-rural development and unity among societies.
Collaboration	leverage collective will.
Integrity	be real.
Accountability and transparency	if it is to be, it is up to us. Diversity: as inclusive as our programmes.
Passion	committed in heart and mind.
Quality and excellence	what we do, we do well
Loyalty	she looks after me, I look after her.
Teamwork	one for all, all for one.

Artistic Principles

We embrace a developmental philosophy which translates to:

- Keep the legacy of the great artists through the years going ahead.
- Enable young artists a chance and environment for growth.
- Encourage artistic collaboration among artists.
- Produce excellent and educational productions that will live long in memories.
- Offer an excellent experience to our shareholders, clients, audience and artists.

2. SERVICE DELIVERY ENVIRONMENT

The MBTC operated for the first time as a Schedule 3A public entity during the 2022/23 financial year which resulted in a disclaimer. This new status required the establishment of systems to ensure full compliance with the Public Finance Management Act (PFMA), particularly in the accurate accounting of all expenditures related to received funds. During the 2023/24 financial year, the audit opinion improved to unqualified audit opinion.

The transition from a Non-Profit Company (NPC) environment to one governed by the PFMA presented a cultural shift for many. For those unfamiliar with the legislation, the change was overwhelming, and even those with prior PFMA exposure found the shift challenging. Service providers and artists, in particular, struggled with the new compliance requirements—especially the Central Supplier Database (CSD) registration and other regulatory processes. Initially, this led to resistance and tension among both long-standing staff and external stakeholders. However, as the institution's new direction became clearer, most stakeholders gradually embraced the change, recognizing the long-term benefits. The service delivery environment at MBTC, was directly impacted by the fiscal situation described above and the Amalgamation of Performing Arts Institution which was subsequently discontinued by the DSAC.

To generate additional income, MBTC has continued to implement projects in partnership with the provincial Department of Sport, Recreation, Arts, and Culture. These projects became more complex under the PFMA framework, as all procurements had to adhere to Supply Chain Management (SCM) regulations. In a region like the Eastern Cape, where the arts sector is largely semi-professional and community-driven, these new processes led to delays, especially in reviews and processing of payments due to the need for checks and balances.

This transition underscored the importance of long-term planning across the entire value chain. It also highlighted the need for ongoing training and collaboration between MBTC, government departments, civil society, and private entities. With continuous education and joint commitment, the challenges can be transformed into opportunities for growth and sustainability. Unfortunately, due to these systemic changes, not all planned and approved programs for the year could be implemented.

Additionally, the organization, had limited capacity to engage in an effective manner with the emerging cultural and creative economy. The MBTC's environment seeks to respond to current challenges within the industry in the region whilst it continues to prioritise the value to be derived from its activities in the arts space. As sustainability of the MBTC remained a concern, the Annual Performance Plan 2024/25 sought to ensure that the MBTC continues to seek alternative revenue streams for ensuring partial financial sustainability. The environment in which MBTC operates is burdened with challenges, inter alia, socio economic challenges which include a high crime rate, high unemployment statistics resulting in MBTC inability to reach its targets. As a performing arts institution that is mandated to support the dance artform, the lack of responses from the dance sector to respond to institutional calls is evident through fewer and limited submission. This translates to stronger need for intensive advocacy to address this challenge and the future of dance in the Eastern Cape province. The pending recruitment process for the filling of the Executive Producer vacancy will assist with addressing Artistic, Education and Development challenges and skills gap.

3. INSTITUTIONAL STRATEGIC GOALS RELATED TO SERVICES RENDERED TO THE PUBLIC

INSTITUTIONAL STRATEGIC PROGRAMME	GOAL STATEMENT	OBJECTIVE
Administration	To adhere and observe to letter all Laws, Regulations and Legislation within which our institution operates key amongst them being Revised 2018 White Paper for Arts and Culture and Heritage, the PFMA, the Cultural Institutions Act, Treasury Regulations and the LRA.	Ensure compliance with applicable Laws, Regulations and Legislation.
	To augment State Funding by attracting commercial users for facilities, private sector partnership, international exchange and producing works that the audiences will be willing to pay for thus earning income to supplement operations of the institutions.	Accumulate income from commercial activities like yet not limited to Venue Rentals Ticket Sales, Co- production, Touring, Educational Programmes, Dance, Health Lifestyle Membership, Fundraising, and other paraphernalia.
	To maintain our Historic Theatre facilities which are a base for our Artistic goals by ensuring they continue to exist for generations to come	Guarantee assets durable functionality and sustainability.
Business Development	To acquire or commission from independent productions and produce internal productions which translates to excellently developed Performing Arts productions.	Present acquired and Performing Arts productions.
	To inherently align us with the Community Arts Centre and devise a coherent advocacy strategy thus creating a symbiotic relationship which will benefit the Creative Industries.	Impart administrative knowledge and artistically empowerment to Community Arts Centres while simultaneously advocating for performing arts to be part of the centre that contributes towards human and economic development.
	To promote and expand our content appreciation and consumption by providing for diversified audiences through the Audience Development Policy.	Build loyal audiences while growing and grooming new diverse consumers of theatre and our programmes.
Public Engagement	To offer developmental platforms for aspirant and emerging performing arts practitioners empowering them in Creative Skills, Business of Arts Skills, Digital Innovation Skills and Technical Skills thus ensuring they withstand the challenges of the industry and contribute meaningfully to the economy.	Provide training and development to emerging performing artists and equally in-service those with long service in the industry.

4. ORGANISATIONAL ENVIRONMENT

The MBTC operates within a dynamic and often challenging environment, shaped by global, national, and provincial developments that directly influence its ability to fulfill its mandate and achieve its strategic goals. To deliver on its mission, MBTC's core operations include:

- Hosting productions and events across three primary venues and their sub-venues
- Recording and producing live audio and audiovisual music
- Producing a diverse range of performing arts, including dance, drama, music, poetry, and stand-up comedy
- Managing festivals across various performing arts disciplines
- Providing professional live recording facilities

As a performing arts institution, MBTC supports the mandate of the Department of Sport, Recreation, Arts and Culture (DSRAC) to develop, promote, and preserve the performing arts within the Eastern Cape and beyond. However, systemic underdevelopment and low economic growth—particularly within the Eastern Cape—have constrained the government's capacity to raise sufficient tax revenue. This, in turn, limits funding for public entities such as MBTC, posing risks to their financial sustainability. At the same time, there is mounting pressure to meet service delivery and community development needs. These socio-economic challenges have contributed to a migration of creative talent out of the province, further hampering the growth of local cultural and creative industries.

Despite these obstacles, MBTC successfully accounted for all grants and partnership funding received during the 2024/25 financial year. While standard appropriations were sufficient only to sustain the institution's core operations, a special grant from the national Department of Sport, Arts and Culture (DSAC) enabled MBTC to expand its impact. Through this grant, MBTC created employment opportunities for 13 unemployed performing arts graduates from various regions of the Eastern Cape, including rural areas. These individuals were equipped with practical skills such as stage technical operations, basic arts administration, and workshops on stage services skills vital to succeeding in today's creative economy.

In addition, MBTC partnered with the provincial DSRAC to support local music record labels across the province. These collaborations offered employment opportunities and provided a platform for emerging artists to showcase their work. The institution also generated essential revenue through administrative fees associated with these programs, contributing to its ongoing sustainability.

4.1 Highlights of Institutional Successes Per Programme

Programme 1: Administration

- Performed the reconstruction of the financial records for 2021/22, 2022/23 and 2023/24.
- Prepared a set of GRAP compliant financial statements with supporting lead schedules.
- Prepared a GRAP compliant fixed asset register. Further the assets were barcoded and therefore separately identifiable.
- Obtained an audit certificate through an agreed upon procedure from an independent firm of auditors for valuation date values of assets and liabilities at devolvement date of the NPC.
- Opened a new bank account for the Schedule 3A Entity and transfer of funds from the NPC's account to the new entity's account.
- Successfully registering the Schedule 3A Entity with SARS as a Taxpayer and Employer.
- Recruited SCM Senior Manager, and set out processes for the appointment of the SCM Officer, Accountant and HR Manager who later started work in July 2024 (SCM Officer and Accountant) with the HR Manager starting in August 2024.
- Increased spending on unspent infrastructure grant which resulted in the re-opening of the theatre, thereby creating prospects for increased revenue generation for the institution.
- Approval of organisational policies to assist with regulating institutional compliance and reporting.
- Improvement in the timely submission of compliance reports to the Executive Authority and National Treasury.

Programme 2: Business Development

- Successful hosting of planned seasons and festivals for the year under review and attraction of a significant audience.
- Partnership with Walter Sisulu University for the staging of a production by and Isakhono Award recipient.
- A successful implementation of the Mandela Bay Jazz Legacy Festival with a multi-award-winning artist and internationally acclaimed jazz musician – Nduduzo Makhathini.
- The inauguration of the South African National Jazz Orchestra (SANJO) by the internationally renowned and multi-talented music directors.
- The Tyrant production received a Standard Bank Ovation Award for excellence in the National Arts Festival Fringe Programme.
- The honouring of seven Eastern Cape formidable women for their contribution to the creative arts sector during the Women in Arts Manyano Festival in celebration of the Women's Month.
- A successful hosting of a creative writing competition, "Dear 1994: Tell Your Truth," that engaged high school learners in submitting letters reflecting on South Africa's 30 years of Democracy.
- Partnership with Mpuma Kapa TV and Ekse Community Online Radio for extensive media coverage of MBTC's seasons, festivals and engagements.
- During rural tours, learners and teachers provided a heartwarming reception, demonstrating a strong connection between local schools and government, learners, performers and facilitators. The participation of learners in performances created a unique and inspiring experience that highlighted the value of arts education. Overall, the program successfully engaged the community and celebrated artistic expression among young participants.
- The Island and Sizwe Banzi is Dead productions received overwhelming support, with audiences delivering standing ovations for every performance, and received media coverage in The Herald newspaper, TruFm radio interview and SABC news.
- The inaugural eStage traditional music competition hosted during the Udaba Dance Festival with groups from the districts.
- A successful production by the Isakhono Award Fellow for Artists Living with Disability production, Bright Sounds and Verses with the inclusion of learners from Khanyisa School for the Blind
- A successful delivery of the Iphulo Drama Festival, including masterclasses, workshops and webinars
- The inclusion of an international production, Top Dogs/UnderDogs and the launch of Umbengo ScriptREACH programme during the Iphulo Drama Festival
- A successful implementation of the school setwork production, My Children My African, which received full houses and standing ovations from the local schools as part of the future audiences.
- The job creation for service providers, stage crew, ushers, and cleaning personnel.



Programme 3: Public Engagement

- Established strategic partnerships with national and international institutions, namely, the University of Fort Hare, San Diego State University, and the National Arts Festival.
- Formed the Performing Arts Company of the Eastern Cape (PACEC) and supported the development of its Memorandum of Incorporation.
- Hosted the inaugural Isakhono Performing Arts Awards, awarding R200,000 production grants to six recipients.
- Implemented seven (7) targeted skills development workshops, reaching artists across Gqeberha, Kariega, and surrounding areas.
- Partnered with MpumaKapa TV for a live Pre-Election Arts Dialogue, promoting civic engagement within the creative sector.
- Delivered a Scriptwriting Masterclass during the Iphulo Drama Festival, enhancing narrative and storytelling skills among emerging writers.
- Convened the third Ingoma Indaba Music Exhibition in partnership with CCIFSA, with national stakeholders in attendance.
- Hosted the Imbadu Dance Webinar focusing on rural inclusion, cultural preservation, and economic empowerment through dance.
- Facilitated the Theatre Imbadu Session on policy participation, governance, and artist representation in cultural decision-making.
- Strengthened film development initiatives through engagement with the NMB Film Forum and planning for the establishment of the NMB Film Office.

4.2 Highlights of Challenges

- Capacity constraints within the various departments due to vacancies still to be filled in the next financial year.
- Despite the timely submission of reports to the Executive Authority and to National Treasury, the entity is still struggling with timeous submission of the same to Internal Auditors and to the Council Committees for review.
- Transitional challenges caused by the change from the Non-Profit Company to a Schedule 3A entity.
- Revenue generation remained a challenge during the year under review. This was exacerbated by the closure of the theatre due to floods making it uninhabitable. MBTC had to rely on alternative venues which had to be rented at a fee resulting in an outflow of resources.
- The delayed receipt of grant funding from the National Department of Sport, Arts and Culture (DSAC) for the Performing Arts Graduate Incubator (PAGI) and from the Nelson Mandela Bay Metro (NMBM) for the Creative Mandela Bay Programme (CMBP). MBTC had to utilise own resources earmarked for other programmes to implement the programmes.
- In Quarter 4 of 2024/25, MBTC submitted a request to DSAC for the amendment of its Annual Performance Plan which was influenced by the following: During the Third Term Committee Programme for the Portfolio Committee on Sport, Arts and Culture oversight visit on the 10 October 2024, the MBTC was requested to provide overview presentation on its mandate and constitution of the institution and demonstrate how this was fulfilled. The Parliament Portfolio Committee advised that some of MBTC's performance indicators did not meet the SMART criteria as prompted by the AGSA senior manager who accompanied the portfolio committee. They recommended that the entity changes and align the measures to the SMART principles. The request for the amendment of performance indicators was prompted by the following:
    - The indicator on "percentage of high-residual risks addressed in the risk register" was not aligned to the maturity of the MBTC and did not meet the SMART principles.
    - The indicator on "number of capital projects implemented' was a duplication with the one for "percentage of scheduled infrastructure development plan".
    - The indicator on "amount of own revenue generated (R000')" was impacted by the closure of the MBTC Theatre since May 2023 which affected revenue generation prospects of the entity.

- The indicator on "increased potential of own revenue generated" was consolidated into the "Amount of own revenue generated" as these relate to the same source.
- Programme 1, 2 and 3 resource considerations have been consolidated in section 6.5 -Overview of 2024/25 Budget and Estimates.

The request was not approved by DSAC due to following reasons:

- The necessity to maintain the integrity of the approved strategy planning process, ensuring alignment with government planning and reporting frameworks and avoid frequent modifications that may compromise performance monitoring and accountability.
- Proposed changes were not considered significant to warrant an amendment as per the Department of Planning, Monitoring and Evaluation (DPME) Revised Framework. Public Entities are required to submit amendment requests only when there are substantial changes that impact the strategic direction or performance outcomes.
- MBTC was further advised to utilise the deviation column in the quarterly performance report template and annual report to provide explanations to any variances in achieving the set targets rather than requesting amendments to the planning documents.

4.3 Corrective Measures to Address Challenges

- The institution is planning to appoint interns and officers to address the issue of capacity constraints in 2025/26 financial year. These posts were advertised during the year under review.
- The Council has approved the Planning, Monitoring and Reporting Policy which will come into effect in 2025/26. The policy which will be accompanied by its Standard Operational Procedure will provide a structured approach towards improving monitoring and compliance reporting.
- The institution appointed a service provider to assist with the transitional challenges and due to budgetary constraints the process had to be halted and will resume in the next financial year.
- The repairs and maintenance at the theatre will be completed during Quarter 1 of 2025/26 and handing over will be done by 31 April 2025. Once it is fully functional, revenue generation for the entity is expected to increase.
- Management is constantly communicating with the two i.e. DSAC and NMBM to expedite for the transfer of the outstanding grant for the 2024/25 financial year.
- The Audit Action Plan was been prepared and tabled to the Council for endorsement. This will assist in ensuring that management works towards resolving identified findings during 2024/25 and improve on the next audit of the institution. This will be a joint effort between the management, internal auditors, AGSA and Audit and Risk Committee.
- Management initiated a Risk Assessment Workshop in line with TR27.2.1 which culminated in the development of the Strategic Risk Register (SRR) for the MBTC. Three sessions were held on 17 September 2024,01 October 2024 and 16 October 2024. This is a completely new Strategic Risk Register that has been developed by MBTC.
- In relation to the infrastructure development plan target not achieved, the electrical works and chiller plant will be combined and advertised as one project. It is envisaged that these will be completed by the end of Quarter 1 of 2025/26 – 30 June 2025.
    - Project 1: Repairs and maintenance
    - The roof repairs, painting, plumbing and general building repairs are 99% completed. Implementation is at 99%. Snagging processes will take place for the building to be handed over back to MBTC for utilisation or use. This will be finalised by 30 April 2025.
    - Project 2: Upgrades and replacements
    - Most of the equipment has been purchased and delivered. Installation and training is in progress, this will be finalised by the end of Quarter 1 of 2025/26.

4.4 External Developments Impacting Institutional Deliverables

- The entity struggled with responses from the market for key infrastructure projects. This could be attributed to being newly declared as a Schedule 3A public entity. The MBTC has since included the DSAC logo in all external communication to assist in building the trust or rapport with the external stakeholders.
- The increased crime rate within Gqeberha has impacted the attendance of patrons and this has adversely affected revenue generation for the institution. The continued comprehensive marketing efforts, building string partnerships with stakeholders such as schools, creative arts organisations, corporate and offering early bird tickets and packaged discounts will be implemented to improve revenue generation.
- Legislative landmines to the Cultural and Creative Industry which are:
  Public Finance Management Act – LCD
  Income Tax Act Section 18A (PBO)
  National Lotteries Act Regulations 38687
  Non-Binding Performing Arts Institutions Co-Operation

5. PROGRESS TOWARDS ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

5.1 Outcome 1: Good Governance

Outcome Indicator: Increase organisational efficacy.
Baseline: The support committed by DSAC and other sponsors is sufficient for the institution to deliver and sustain a functional institution. Built upon that additional resources will be sourced from strategic partners.

Five-Year Targets and Progress to Date: Over the next five years: Attain 100% targets set.
The institutional performance in 2022/23 financial year was at 53.3% where eight out of the fifteen annual performance indicators of the year were achieved whilst seven were not achieved. In 2023/24 financial year performance was at 66.67% where ten of the fifteen annual performance indicators were achieved whilst five were not achieved. There was an increase of 13,37% in 2023/24 financial year as compared to 2022/23 financial year. In 2024/25 financial year performance is at 61.11% where eleven of the eighteen annual performance indicators were achieved whilst seven were not achieved. There was a decline of 5,56% in 2024/25 financial year as compared to 2023/24 financial year.

5.2 Outcome 2: High Performance Organisation

Outcome Indicator: Increase operational impact.
Baseline: Provide a healthy environment for staff to be productive.
Five-Year Targets and Progress to Date:
a) Over the next five years, 100% staff sustenance. In 2022/23 financial year staff sustenance was at 53.75%, in 2023/24 i financial year t was at 100% and in 2024/25 financial year it was at 91.3%.
b) Support 75 Outsourced Services: In 2022/23 financial year: eighty-six, in 2023/24 financial year: 329 and in 2024/25 financial year at 110. The overall total as at 31 March 2025: 525. The 5-year target was achieved and exceeded.

5.3 Outcome 3: Perdurable Artistic Content

Outcome Indicator: Increase and sustain artists' job creation.
Baseline: Produce productions and byproducts that will reach wide appreciation, thus generating income.
Five-Year Targets and Progress to Date: Provide employment to:

a) 350 Actors (Theatre): In 2022/23 financial year: fifty-three, in 2023/24 financial year: 129, and in 2024/25 financial year: sixty-five. The overall total as at 31 March 2025: 247. The 5-year target was not achieved.
b) Seven hundred Dancers: In 2022/23 financial year: 17, 2023/24 financial year: ninety-three, and in 2024/25 financial year: 157. The overall total as at 31 March 2025: 267. The 5-year target was not achieved.
c) 1200 Musicians: In 2022/23 financial year: thirty-eight, in 2023/24 financial year: 144, and in 2024/25 financial year: 141. The overall total as at 31 March 2025: 323. The 5-year target was not achieved.

5.4 Outcome 4: Incisive Infrastructure Maintenance and Servicing

Outcome Indicator: Increase efforts to detect potential defects in the infrastructure.
Baseline: Conduct expert tests of reliability and possible defects in all the infrastructure of the institution; mobile and immobile.

Five-Year Targets and Progress to Date:

a) Conduct twelve routine tests of the infrastructure and conduct three repair works on identified necessary defects.

- Conditions assessment was conducted in 2021/22 financial year. Funding was allocated by DSAC for the repairs and maintenance which consist of roof repairs, painting, plumbing and general building repairs which are at 99% completion, chiller plant and electrical works still outstanding; whilst and upgrades and replacements for audio Visual equipment, theatre lighting, sound equipment and peripherals are near completion, only awaiting installation and customisation, as at 31 March 2025.
- DSAC is engaging. service provider to conduct a conditions assessment from the first quarter of 2025/first6 financial year to cover the next five financial years. Routine tests will be conducted once the facilities management contract is in place.

b) Acquire two appropriate properties to fulfil institutional mandate.

- The request for the acquisition of the 68 Cape Road was submitted to the Executive Authority for approval and was not approved citing budgetary constraints. the Executive Authority subsequently approved the provision of rent virement of R2,516,029. Property acquisition will be considered when adequate funds have been sourced by DSAC.

5.5 Outcome: Prolific Advocacy and Socially Cohesive Development

Outcome Indicator: Increase and sustain both qualitative and quantitative skills transfer.
Baseline: Ensure skills development programmes are relevant to economy and employability.
Five-Year Targets and Progress to Date: Over the next five years:

a) Produce 30 Graduates with NQF 6. In respect of the MBTC accreditation, the CATHSETA is still reviewing legacy programmes and until this process is fully completed, MBTC cannot apply for accreditation. CATHSETA will advise when the process is concluded. Courses were undertaken through the Stageworld Performing Arts School. 2022/23 financial year: 13 Students, in 2023/24 financial year: 17 Students, and in 2024/25 financial year: Nil students. The overall total as at 31 March 2025: 30. The 5-year target was achieved.

b) Train 60 Community Arts Personnel. In 2022/23 financial year: 229, in 2023/24 financial year: 53, and in 2024/25 financial year: 13. The overall total as at 31 March 2025: 295. The 5-year target was achieved and exceeded.
Upskill 234 personnel, i.e., Choreographers (60), Directors (30), Scriptwriters (24), School Educators (60 Basic Choreography & 60 Basic Directing). The overall total as at 31 March 2025: 289. The 5-year target was achieved and exceeded as detailed below despite not upskilling the School Educators:

- In 2022/23 financial year: 37 Choreographers, 22 Directors, 24 Scriptwriters, School Educators: Nil Basic Choreography and Nil Basic Directing.
- In 2023/24 financial year: 57 Choreographers, 29 Directors, 44 Scriptwriters, and School Educators: Nil Basic Choreography and Nil Basic Directing.
- In 2024/25 financial year: 15 Choreographers, 39 Directors, 22 Scriptwriters, and School Educators: Nil Basic Choreography and Nil Basic Directing. The overall total as at 31 March 2025: 76. The 5-year target was achieved.

c) Train 30 Stage Technicians. In 2022/23 financial year: 15, in 2023/24 financial year: Nil, in 2024/25 financial year: 26. The overall total as at 31 March 2025: 41. The 5-year target was achieved and exceeded.

d) Expose 180 000 learners to theatre and dance. In 2022/23 financial year: 80, in 2023/24 financial year: 54, and in 2024/25 financial year: 923. The overall total as at 31 March 2025: 1057. The 5-year target was not achieved.

6. STRATEGY PLAN AMENDMENTS

There were no amendments made to the MBTC's Strategic Plan during the 2024/25 financial year. In response to emerging issues and changes within the organisational and external factors, performance indicators in the Annual Performance Plan were affected. Priorities key to strategic programmes in line with the available resource allocation, the strategic and operational risks that may hinder the execution of the 3-year strategy. The programmes were strengthened through the inclusion of sub-programmes for a more programmatic approach. This allows for MBTC to report on broad programmes instead of sector-based approach. The following constitute changes that were affected into the Annual Performance Plan 2024/25:

6.1 Programme 1: Administration
The programme was sub-divided into 4 Sub-Programmes, namely: Governance, Operational Management, Financial Sustainability, and Project Management Services.

6.2 Programme 2: Business Development
The programme was sub-divided into 3 Sub-Programmes, namely: Artist Programmes and Productions, Partnerships and Community Outreach, and Audience Development

6.3 Programme 3: Public Engagement
The programme was sub-divided into 1 Sub-Programme, namely Artist Education and Development.

7. PRIORITIZATION OF WOMEN, YOUTH AND PERSONS WITH DISABILITIES

Both Programme 2 and Programme 3 remained committed to inclusive participation and representation within the arts. Beneficiation statistics for the vulnerable groups specifically for the Performing Arts Sector for the year under review was as follows: Youth: 248 (46.8%), Women: 122 (23%), Persons with Disabilities: 18 (3.4%).

MBTC programmes prioritised designated groups in the following ways:
- Inclusion targets are embedded in some call-for-submissions criteria and evaluation processes for programming and casting (PAGI and Isakhono Awards)
- MBTC has consistently hosted sessions and workshops to engage emerging artists and practitioners from vulnerable communities.
- Efforts have been made to collaborate with local organisations working with persons with disabilities to improve access and participation.

Actions taken to ensure vulnerable groups are prioritized in service delivery.
- Targets for participation and representation were communicated in (PAGI and Isakhono) open calls. This will also be included in all calls moving forward.
- Outreach efforts focused on townships and community venues to reach diverse participants (Implementation of Rural Tours)
- Programming was tailored to include youth-centric themes and female-led productions, through WIAM Festival and Udaba eStage segment
- Engagements with disability-focused stakeholders aimed to improve accessibility and visibility.

Challenges faced while prioritizing these designated groups:
Despite the strategic intent, the following challenges were encountered, affecting overall delivery:
- Closure of the Theatre Facility: The temporary closure of the main Opera House significantly impacted participation. The Opera House is MBTC's primary accessible venue, and its closure presented logistical and trust barriers.
- Inaccessible Alternative Venues: Many community venues used during this period lacked essential infrastructure (e.g. lifts, railings, and seating accommodations), limiting access for persons with disabilities.
- Quality of Submissions: There was a noticeable decline in both the volume and quality of applications received from the designated groups.
- Audience Apathy and Safety Concerns: The shift to venues in high-risk areas (such as some parts of New Brighton) deterred participation and attendance, particularly from more vulnerable groups.

How challenges affected service delivery:
- The credibility and appeal of alternative venues did not match the standards or familiarity associated with the Gqeberha Opera House, resulting in reduced engagement and submission rates.

Corrective steps taken to address the challenges:
- With the theatre being open, we can accommodate all groups -there are also safety measures put in place to ensure additional security.
- Update structure of MBTC Calls to highlight vulnerable groups.
- MBTC is actively seeking partnerships with organisations to expand our reach and impact

Future Engagements with Vulnerable Groups
MBTC is committed to refining its approach through ongoing feedback, stakeholder consultation, and adaptive strategies. The ultimate goal remains to achieve the set targets while providing equitable opportunities to all. In the 2025/26 financial year and as part of MBTC's 5-year Strategic Plan, specific targets were set for the inclusion of women (40%), youth (60%), and persons living with disabilities (7.5%). The institution will initiate engagements with the organisations representing the identified vulnerable groups.

8. OVERVIEW OF PERFORMANCE

The organizational performance monitoring, evaluation and reporting forms part of governance, a good practice and also a statutory requirement in the South African government. The purpose of this Annual Performance Report is to record, disclose and account on the results of the assessment of actual service delivery achievements as measured against predetermined objectives for the 2024/2025 reporting period.

The Performance Management Framework at Mandela Bay Theatre Complex (MBTC) integrates organizational strategic management, service delivery, performance measurement and evaluation, and the associated reporting. The performance management function allows for the tracking of service delivery progress towards achieving the MBTC objectives set in the strategy planning document. The MBTC's 2024/2025 Annual Performance Report focuses on service delivery performance information relating to the key deliverables recorded in the 2024/2025 approved Annual Performance Plan.

9. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

The MBTC is entrusted with the responsibility of managing and sustaining an institution, as well as developing, producing and devising performing arts support and content in the Eastern Cape, to allow for the representative contribution in crafting social cohesion across different communities. Its operations are derived from the shareholder delegation and are organised its three strategic programmes and detailed in the 2024/25 Annual Performance Plan.

The MBTC executes its mandate, and seeks to achieve its vision and mission, in a complex environment, impacted by global, national, and provincial events, which directly affect the pursuit of its desired impact and in delivering on its mandate. In order to deliver on this mandate, MBTC's core business focus on hosting productions and functions, recording and producing live audio and audio-visual music, producing performing arts productions like dance, drama, music, poetry and stand-up comedy, project managing festivals on all aspects of the performing arts and offering live recording facilities.

Performance measurement at MBTC deals with collection, analyzing and/or reporting information regarding the performance of an individual, group, organization. During the reporting MBTC used the manual system to monitor its performance and manage its performance information. The basic functioning of the performance monitoring system is to compare actual performance achievements with quarterly performance projections; to determine the deviations of the actuals against the projections; to express those deviations. The system also provides for accounts in the form of explanations for actual achievements, putting these achievements into context; and proposed actions for improvement where performance targets and projections were not achieved.



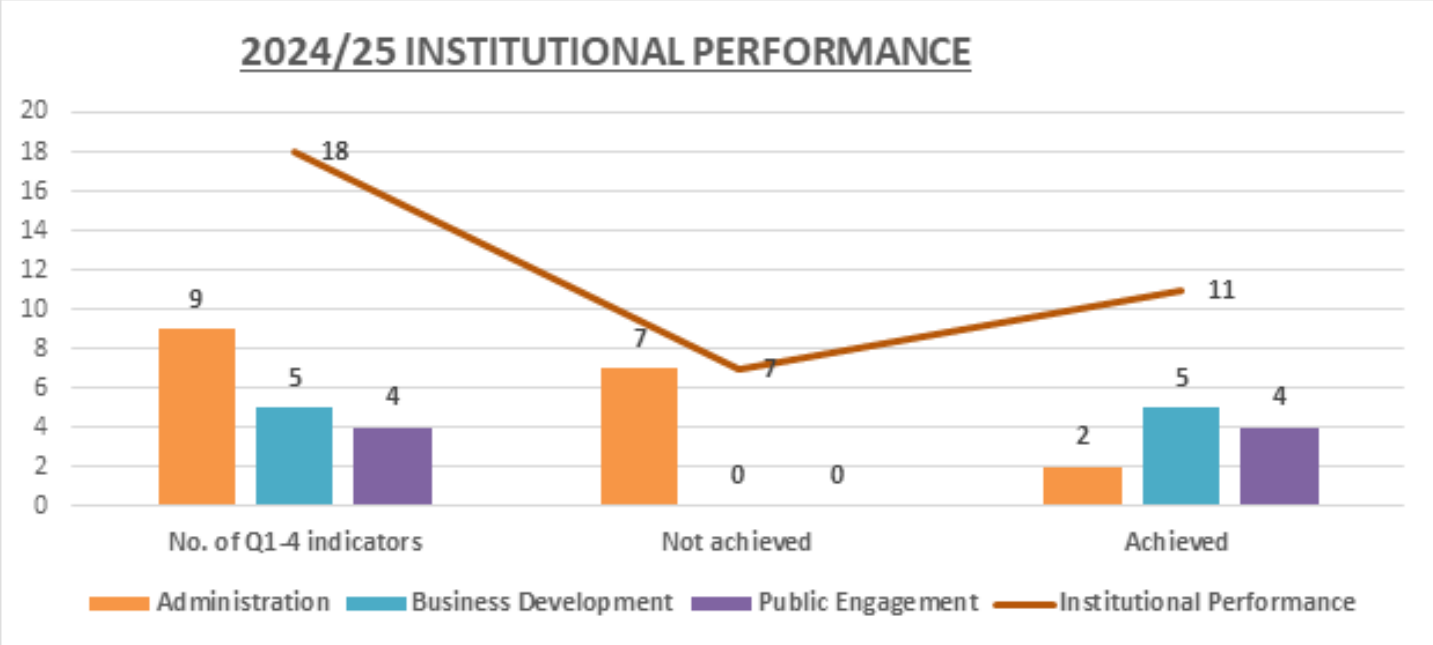
10. 2024/2025 ANNUAL ORGANISATIONAL PERFORMANCE RESULTS

The 2024/2025 Annual Performance Plan on which this Performance Report is based, comprises eighteen (18) key performance indicators with accompanying performance targets. MBTC during the 2024/25 reporting period achieved twelve (12) of the planned performance indicators, whilst seven (7) were not achieved. This accounts for 61.11% target achievement - overall performance of the entity the financial year 2024/25 , translating to a negative variance of 38.89%.

Programme	No. of Annual Performance Indicators 2024/25	Annual Actual Performance		
		Not Achieved 2024/25	Achieved 2024/25	%
1. Administration	9	7	2	22.22%
2. Business Development	5	-	5	100.00%
3. Public Engagement	4	-	4	100.00%
Institutional Performance	**18**	**7**	**11**	**61.11%**

Table 3: Institutional performance per programme

In summary, both Programme 2: Business Development and Programme 3: Public Engagement achieved 100% of planned performance indicators whilst Programme 1: Administration only achieved 22.22%% of its planned performance indicators for the 2024/25 financial year.



11. INSTITUTIONAL PERFORMANCE PER PROGRAMME

11.1 PROGRAMME 1: ADMINISTRATION

Purpose of the Programme
The main purpose of this programme is to enable the MBTC to comply with the applicable laws, regulation, and legislation so that an unqualified audit opinion is obtained which provides current and potential funders with the assurance that internal controls are in place and that their donations and sponsorships will be managed in terms of the conditions applicable, and in terms of the PFMA.

11.1.1 SUB-PROGRAMME 1.1 GOVERNANCE

Purpose of the Sub-Programme
The main purpose of the sub-programme is to adhere and observe to the letter, all legislation, regulations, and policies within which our institution operates, key amongst them being the 2018 White Paper for Arts, Culture and Heritage, the PFMA, the Cultural Institutions Act, Treasury Regulations and the Labour Relations Act.

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS TABLE

Programme 1.1 GOVERNANCE								
OUTCOME	**OUTPUT**	**OUTPUT INDICATOR**	**ACTUAL PERFORMANCE 2022/2023**	**ACTUAL PERFORMANCE 2023 / 2024**	**PLANNED ANNUAL TARGET 2024 / 2025**	**** ACTUAL ACHIEVEMENT 2024 / 2025**	**DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVEMENT 2024/ 2025**	**REASON FOR DEVIATIONS**
Improved governance and control environment	Enhanced corporate governance and accountability	Improvement in the audit outcome to unqualified audit outcome.	Disclaimer Audit Outcome	Qualified Audit Outcome	Unqualified Audit Outcome	Qualified Audit Outcome	(Qualified Audit Outcome)	**The target was not achieved.** This is due to the entity being audited for the first time on Compliance with Laws and regulations. The AGSA flagged irregular expenditure which still needs to be quantified and raised issues on historical information for the Infrastructure Grant. In the prior AGSA audit this was not an issue but AGSA has made it an issue in the current audit.
		Number of organisational policies developed, reviewed and approved.	10	10	5	14	9	**The target was overachieved.** This was due to the bulk of MBTC policies which were approved in 2022/23 and were due for review in March 2024/25.

11.1.2 SUB-PROGRAMME 1.2 OPERATIONS MANAGEMENT

Purpose of the Sub-Programme
The main purpose of the sub-programme is to maintain our historic theatre facilities which are a base for our artistic goals by ensuring they continue to exist for generations to come. To augment state funding by attracting commercial users for facilities, private sector partnership, international exchange, and producing works that the audiences will be willing to pay for thus earning income to supplement operations of the institutions. In addition, it seeks to provide overall operational management and administrative support to the units of the institution.

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS TABLE

Programme 1.2 OPERATIONS MANAGEMENT								
OUT-COME	**OUTPUT**	**OUTPUT INDICA-TOR**	**ACTUAL PERFOR-MANCE 2022/2023**	**ACTUAL PERFOR-MANCE 2023 / 2024**	**PLANNED ANNUAL TARGET 2024 / 2025**	**** ACTUAL ACHIEVE-MENT 2024 / 2025**	**DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVE-MENT 2024/ 2025**	**REASON FOR DEVIATIONS**
Improved governance and control environment	Increased organisational efficacy.	Percentage of high-residual risks addressed in the risk register.	0%	0%	80%	0%	(80%)	**The target was not achieved.** The indicator was not aligned to the maturity of the MBTC and did not meet the SMART principle. A request to remove the indicator was submitted to DSAC and subsequently not approved, reasons advanced by DSAC are that management was advised to utilise the deviation column and provide reasons for variances rather than amending the APP.
		Quarterly and Annual Financial & Performance Information Report submitted timeously to relevant authority.	4	5	5	5	0	**The target was achieved.**

Programme 1.2 OPERATIONS MANAGEMENT								
OUTCOME	**OUTPUT**	**OUTPUT INDICATOR**	**ACTUAL PERFORMANCE 2022/2023**	**ACTUAL PERFORMANCE 2023 / 2024**	**PLANNED ANNUAL TARGET 2024 / 2025**	**** ACTUAL ACHIEVEMENT 2024 / 2025**	**DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVEMENT 2024/ 2025**	**REASON FOR DEVIATIONS**
Improved facilities	Increased efforts to in ensuring incisive Infrastructure	Percentage of scheduled infrastructure development plan targets achieved.	0%	0%	80%	64%	(16%)	**The targets were not achieved.** This was due to the delays in electrical works and the chiller plant replacement. The Council had recommended that both of these be re- advertised. The indicator on "number of capital projects implemented' is a duplication with the one for "percentage of scheduled infrastructure development plan". A request to remove the indicator was submitted to DSAC and subsequently not approved. The two capital projects are still live.
		Number of capital projects implemented.	0	0	2	0	(2)	
Improve organisational and staff performance	Increase operational impact.	Percentage of HR plan targets achieved.	53.75%	100%	100%	64%	(36%)	**The target was not achieved.** This was due to: • Quarterly policy advocacy sessions which were not fully conducted due to delayed approval of policies. • Performance management contracts were not developed for staff members. • A code of conduct policy not yet approved by the council and therefore not signed by staff members. • There was no uptake on training needs opportunities by staff members. • There were no productions and exhibitions developed and presented to create awareness about GBV. • There was no Workplace Skills Plan and Annual Training Report submitted for 2025/26.

11.1.3 SUB-PROGRAMME 1.3 FINANCIAL SUSTAINABILITY

Purpose of the Programme
The main purpose of the sub-programme seeks to augment state funding by attracting commercial users for facilities, private sector partnership, international exchange, and producing works that the audiences will be willing to pay for thus earning income to supplement operations of the institutions. To ensure this is attained the following will be observed:

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS TABLE

Programme 1.3 FINANCIAL SUSTAINABILITY								
OUT-COME	**OUTPUT**	**OUTPUT INDICA-TOR**	**ACTUAL PERFOR-MANCE 2022/2023**	**ACTUAL PERFOR-MANCE 2023 / 2024**	**PLANNED ANNUAL TARGET 2024 / 2025**	**** ACTUAL ACHIEVE-MENT 2024 / 2025**	**DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVE-MENT 2024/ 2025**	**REASON FOR DEVIATIONS**
Improved generation of own rev-enue	Increased revenue	Amount of own revenue generat-ed (R000')	2 193 000	77 024	1 000 000	116 266	883 734	**The target was not achieved.** The continued delay on the im-plementation of the repairs and maintenance proj-ect has resulted unavailability of CKN Theatre. The community venues used during this period lacked es-sential infrastruc-ture (e.g., lifts, rail-ings, and seating accommodations), limiting access for persons with dis-abilities. The shift to venues deterred participation and attendance. The credibility and ap-peal of alternative venues did not match the stan-dards or familiari-ty associated with the Gqeberha Opera House, re-sulting in reduced engagement.

11.1.4 SUB-PROGRAMME 1.4 PROJECT MANAGEMENT SERVICES

Purpose of the Programme
The main purpose of the sub-programme is to ensure that managed programmes of partners are administered in a manner that does not bring disrepute to the MBTC with risk mitigation measures in place. It further seeks to diversify revenue streams to increase self-generated revenue through project administration fees.

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS TABLE

Programme 1.4 PROJECT MANAGEMENT SERVICES								
OUT-COME	**OUTPUT**	**OUTPUT INDICA-TOR**	**ACTUAL PERFOR-MANCE 2022/2023**	**ACTUAL PERFOR-MANCE 2023 / 2024**	**PLANNED ANNUAL TARGET 2024 / 2025**	**** ACTUAL ACHIEVE-MENT 2024 / 2025**	**DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVE-MENT 2024/ 2025**	**REASON FOR DEVIATIONS**
Improved generation of own rev-enue	Increased revenue	Amount of own revenue generat-ed (R000')	0	0	3 000	764	(2 236)	**The target was not achieved.** The delayed trans-fer from the Nel-son Mandela Bay Municipality and DSAC for the PAGI Programme, re-sulted in the non achievement of the planned tar-get.

Two out of nine output indicators for Programme 1: Administration were achieved. The non-achievement of targets was due to issues of capacity within the institution and the inability to generate revenue to due the MBTC theatre closure.

11.1.5 LINKING PERFORMANCE WITH BUDGETS

Programme / Activity / Ob-jective	2024/2025			2023/2024		
	Budget	**Actual Expen-diture**	**(Over) / Under Expenditure**	**Budget**	**Actual Expen-diture**	**(Over) / Under Expenditure**
Expenditure	R24 325 000	R 36 800 000	(R 12 475 000)	R16 049 000	R24 900 000	(R8 851 000)
Total	**R24 325 000**	**R 36 800 000**	**(R 12 475 000)**	**R16 049 000**	**R24 900 000**	**(R8 851 000)**
	The over expenditure is due to the below material variances: Depreciation and amortisation: R1 621 970 Impairment of property, plant and equipment: R22 115 Consulting: R2 656 798 Notional rent: R1 112 714 Travel and accommodation: R3 462 128 Awards and performance costs : 3 599 275			The over expenditure is due to the below material variances: Depreciation and amortisation: R1 336 565 Loss on write off of property, plant and equipment: R1 164 498 Consulting: R1 214 662.5 Notional rent: R740 719 Travel and accommodation: R2 391 537.4 Audit fees: R 429 320		

11.2 PROGRAMME 2: BUSINESS DEVELOPMENT

Purpose of the Programme
The purpose of this programme is to stage productions and present exhibitions in keeping with the objectives of the Mandela Bay Theatre Complex.

11.2.1 SUB-PROGRAMME 2.1 ARTIST PROGRAMME AND PRODUCTIONS

Purpose of the Sub-Programme
The main purpose of the sub-programme is to acquire or commission from independent producers and produce internal productions, which translates to excellently developed performing arts productions. To ensure that the brand of the institution is associated with excellence and content that is not demeaning to any person. It must provide an entertaining and educative experience to audiences. It must ensure pride, confidence and satisfaction to funders and paying patrons.



OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS TABLE

Programme 2.1 ARTIST PROGRAMME AND PRODUCTIONS								
OUT-COME	**OUTPUT**	**OUTPUT INDICA-TOR**	**ACTUAL PERFOR-MANCE 2022/2023**	**ACTUAL PERFOR-MANCE 2023 / 2024**	**PLANNED ANNUAL TARGET 2024 / 2025**	**** ACTUAL ACHIEVE-MENT 2024 / 2025**	**DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVE-MENT 2024/ 2025**	**REASON FOR DEVIATIONS**
Sustained showcas-ing of per-forming arts prac-titioners through staging of shows.	Increased diversity of produc-tions Increased artists job creations	Number of pro-ductions staged per year.	15	8	7	11	4	**The target was overachieved.** This was due to two build-up pro-grammes under-taken in prepa-ration for the re-opening of the institution, main-ly as a means find strategies to main-tain the institu-tion's presence in the creative sector. • A dance season was performed by Phlile Njikija for her production "In the last hour – SOLD." • Sizwe Banzi is Dead which was presented in rec-ognition of the contribution made by the Eastern Cape stalwarts, Sir John Kani, Athol Fugard and the late Winston Nt-shona, the MBTC committed to sup-port historic pro-duction.
Increase theatre pa-tronage		Num-ber of festivals staged per year.	6	4	4	4	0	**The target was achieved.**

LIST OF PRODUCTIONS AND FESTIVALS IMPLEMENTED 2024/25

QUARTER	2024/25 PRODUCTIONS	2024/25 FESTIVALS
QUARTER 1	- Build Up Duologues Programme performed by: • Valentino Groove, Shafiq Kalumo & Nolwazi Nkwandla performed on the 5 June 2024 • Mahesh Narotam, Chetan Narotam & Ondela Damane performed on the 12 June 2024 - In the last hour – SOLD performed on the 16-18 May 2024 - Isakhono Community Arts Development Fellow Mthatha Community Arts Centre – unoQhonti is Elizabeth performed on 13 April 2024 - Isakhono Theatre Fellow Xabiso Zweni – The Tyrant performed on the 21-24 June 2024	- Mandela Bay Jazz Legacy Festival held on the 25 May 2024
QUARTER 2	- Dear 1994 - Speak Your Truth performed on the 20 September 2024	- Women In Arts Manyano held on the 26-31 August 2024
QUARTER 3	- The Island performed on the 23-26 October 2024 - Sizwe Banzi is Dead performed on the 27-30 November 2024 - Bright Sounds and Voices performed on the 07 December 2024	- Udaba Dance Festival held on the 02-05 December 2024
QUARTER 4	- My Children, My Africa performed on the 17-19 March 2025 - Izinja Zelali performed on the 10 March 2025	- Iphulo Drama Festival held on the 10-15 March 2025

11.2.2 SUB-PROGRAMME 2.2 PARTNERSHIPS AND COMMUNITY OUTREACH

Purpose of the Sub-Programme
The main purpose of the sub-programme is to inherently align MBTC with the community arts centres and devise a coherent advocacy strategy thus creating a symbiotic relationship, which will benefit the creative industries.

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS TABLE

Programme 2.2 PARTNERSHIPS AND COMMUNITY OUTREACH								
OUTCOME	OUTPUT	OUTPUT INDICATOR	ACTUAL PERFORMANCE 2022/2023	ACTUAL PERFORMANCE 2023 / 2024	PLANNED ANNUAL TARGET 2024 / 2025	** ACTUAL ACHIEVEMENT 2024 / 2025	DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVEMENT 2024/ 2025	REASON FOR DEVIATIONS
Increase theatre patronage	Increased consumption of artistic content.	Number of community outreach activities undertaken	0	4	4	4	0	**The target was achieved.**

LIST OF COMMUNITY OUTREACH ACTIVITIES UNDERTAKEN 2024/25

QUARTER	2024/25 COMMUNITY OUTREACH ACTIVITES
QUARTER 1	- Postponed to Quarter 2.
QUARTER 2	- MBJLF Rural Tour held at at Moses Mabhida Senior Secondary School, Kirkwood on the 19 July 2024. - WIAM Rural Tour held at Tskitsikamma Community Art Centre , Tsitsikamma on the 13 September 2024.
QUARTER 3	- Udaba Dance Festival Rural Tour held at Kuyasa Combined School at Endlovini Township, Port Alfred on the 25 November 2025.
QUARTER 4	- Iphulo Drama Festival Rural Tour held at Hlamandana Senior Secondary School, Mbizana on the 18 March 2025.

11.2.3 SUB-PROGRAMME 2.3 AUDIENCE DEVELOPMENT

Purpose of the Sub-Programme
The main purpose of the sub-programme is to inherently align MBTC with the community arts centres and devise a coherent advocacy strategy thus creating a symbiotic relationship, which will benefit the creative industries.

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS TABLE

Programme 2.3 AUDIENCE DEVELOPMENT								
OUT-COME	OUTPUT	OUTPUT INDICA-TOR	ACTUAL PERFOR-MANCE 2022/2023	ACTUAL PERFOR-MANCE 2023 / 2024	PLANNED ANNUAL TARGET 2024 / 2025	** ACTUAL ACHIEVE-MENT 2024 / 2025	DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVE-MENT 2024/ 2025	REASON FOR DEVIATIONS
Increase theatre patronage	Increased audience attendance	Numberof marketing activities undertaken and aligned to the approved marketing strategy.	-	4	4	31	27	**The target was overachieved** due to increased marketing efforts resulting in additional brand awareness initiatives during the year.
	Increased market appreciation	Audience development plans and institutional promotional plan developed and approved for each production and festival of the artistic calendar.	-	4	12	24	12	**The target was overachieved.** This was due to MBTC's additional audience attraction engagement efforts through active online presence and presence in various media platforms.

The programme fully achieved the 2024/25 financial year targets despite the delays in the repairs and upgrades at the theatre.

LIST OF MARKETING ACTIVTIES AND AUDIENCE DEVELOPMENT INITIATIVES UNDERTAKEN 2024/25

QUARTER	2024/25 MARKETING ACTIVITIES
QUARTER 1	**1. Mandela Bay Jazz Legacy Festival (4 activities)** • Strategies utilised for marketing purposes of the festival included a social media campaign that started on the 22 January 2024 and continued until the 25 May 2024. • Email signatures were developed themed around MBJLF. • There were articles written about the event in The Herald (28 May 2024), Daily Dispatch (2 June) and City Press (2 June 2024). • Mpumakapa TV was present at the event on 25 May 2024 to interview the artists. **2. Dance Season (1 activity)** • Strategies utilised for marketing purposes to the Dance Season: In the last hour, SOLD! included a social media campaign that started on the 18 April 2024 until the 23 April 2024. **3. Drama Season (2 activities)** • Strategies utilised for marketing purposes to the Drama Season: The Tyrant included a social media campaign that started on the 20 June 2024 and continued until the 24 June 2024 • And traditional marketing with posters being placed around Makhanda in various locations. **4. South African National Jazz Orchestra (SANJO) (3 activities)** • Strategies utilised for marketing purposes to production included a social media campaign that started on the 20 June 2024 until the 22 June 2024. • Traditional marketing with posters being placed around Makhanda in various locations. • There was also a teaser performance during the opening night on the 20th of June 2024 which then led to their full performance at Great Hall on the 21st of June 2024. **5. Eastern Cape Dance Ensemble (3 activities)** • Strategies utilised for marketing purposes to the Eastern Cape Dance Ensemble included a social media campaign that started on the 20 June 2024 until the 22 June 2024. • Traditional marketing with posters being placed around Makhanda in various locations. • There was also a teaser performance during the opening night on the 20th of June 2024 which then led to their full performance at Great Hall on the 21st of June 2024.
QUARTER 2	**1. Women in Arts Manyano Festival (8 activities)** • A teaser banner was circulated on the MBTC social media platforms on the 1st of July 2024. Thereafter, the main poster detailing the event was distributed on the 24 Julu 2024 following that, posters of producer's shows, 5-8 August 2024 respectively. • On 11 August 2024 the poster for ticket giveaways were posted, thereafter, the profiling of producers was circulated via social media from the 12th of August to the 15th. Social media advertising had been going for this festival until the 12th of September with content. • The marketing team with assistance from Front of House and Tech went to Walmer, Lorraine and Newton Park and distributed flyers at various shopping outlets. • Outdoor advertising via lamp poles were flighted on 27 May 2024 for this festival. • On 1 August 2024, the poster was circulated on the outdoor digital screen located in Cape Road, Newton Park. After the event. • There were various newspaper articles distributed in The Herald (14 and 21 and 29 Aug 2024, and City Press (15 Aug 2024). • An interview on Mpumakapa tv on the 26 Aug 2024 was held interviewing the Acting Marketing and Brand Manager to speak about the festival. • MBTC also initiated a partnership with Ekse Community Radio, and the WIAM content was captured and distributed on their Facebook Page. **2. Isakhono Performing Arts Awards (1 activity)** • The Isakhono Call was advertised on the 2 August 2024 on social media platforms. **3. Dear 1994 – Speak Your Truth (3 activities)** • On the 7th of August, a poster was circulated on Facebook and Instagram, opening the applications for submissions to high schools. A reminder post was shared on the 14th of August to encourage more applications. • On the 20th of September, the event was livestreamed on the Facebook page. • Following that, on the 30th of September, a recap reel was posted on to the Facebook and Instagram page.

QUARTER	2024/25 MARKETING ACTIVITIES
QUARTER 3	**(3 activities)** • Udaba Dance Festival Poster. • The Island Drama Season Poster. • Sizwe Banzi is Dead Drama Season Poster.
QUARTER 4	**1. IPhulo Drama Festival Marketing Efforts (3 activities)** • Flyer Distribution: Marketing materials were handed out across Nelson Mandela Bay in the lead-up to the festival. • Mpumakapa TV Giveaway Campaign: This social media activation encouraged public interaction and built hype around the event. Mpumakapa TV Encouraged followers to submit the production they're most keen to see and comment on the post. • Discounted Access: The festival offered student and pensioner discounts as well as an all-access festival pass, making it more affordable and inclusive.

LIST OF AUDIENCE DEVELOPMENT INITIATIVES UNDERTAKEN 2024/25

QUARTER	2024/25 AUDIENCE DEVELOPMENT INITIATIVES
QUARTER 1	**1. Music Excellence Acceleration Programme of the Eastern Cape (MEAPEC) (4 activities)** • The MEAPEC Call was advertised on the 8 March 2024 on social media platforms. Both the call and application forms were designed in-house. The poster with the call for MEAPEC was circulated on the 8 March 2024. • The public briefing poster was circulated on the 12 April 2024 as a reminder to the public. On the 15 April 2024, the MS Teams link was circulated via social media for those who were not able to attend the session (https://youtu.be/5kIuXUE9GlA?si=Kt6HG8Po_FuadXDu). The MEAPEC Announcement was held on the 25 June 2024 at the Monument Restaurant during the National Arts Festival. • The event was captured by MpumaKapa TV. • It was also streamed on Mthatha Community Arts Centre YouTube Channel. The following day, the winners were announced via the MBTC social media platforms. **2. Nelson Mandela Bay Business Chamber: Entertainment Partner (1 activity)** • The MBTC was invited by the NMBBC to be an entertainment sponsor for their event taking place on the 7 June 2024 held at the NMB Stadium. This event, The Nelson Mandela Bay Manufacturing Showcase, would allow for the advertising of the MBTC to potential clients who would turn into theatre patrons or future sponsors of the institution. Other companies involved as partners in the event were Isuzu, Aspen Pharmcare, Algoa FM, Volkswagen Group Africa to name a few. MBTC has been a member of the Nelson Mandela Bay Business Chamber since 2022 under the Silver Partner Membership. This partnership affords the Mandela Bay Theatre Complex the opportunity and platform to communicate with local, national and international business to promote development in Nelson Mandela Bay through creating awareness regarding the Mandela Bay Theatre Complex as well as the sector's key role in the local economy. This aligns with the MBTC Annual Performance Plan (APP), the Institutional Strategic Goals, Institutional Strategic Programme: Business Development has a Goal statement: To promote and expand our content appreciation and consumption by providing for diversified audiences through the Audience Development Policy. Description: Build loyal audiences while growing and grooming new diverse consumers of theatre and our programmes. **3. MBTC Re-opening and Brand Positioning (1 activity)** • As part of the activities leading up to the re-opening of the institution, Duologue programmes were created to maintain performances because of the theatre closure. Duologue performances for Quarter 1 took place on the 5th of June 2024 and 12th June 2024 respectively. These performances were advertised on social media platforms. The performance on the 5th of June 2024 was advertised on the 30 May 2024 with the generic poster which was followed by artist profiles that were circulated from the 3rd- 5th June 2024. The performance on the 12th of June 2024 was advertised on the 6th of June 2024 with the generic poster which was followed by the artist profiles that was circulated from the 10th – 12th June 2024. **4. Number Of Items of Creative Content Developed Or Distributed (1 activity)** • The Iphulo Drama Festival content was captured from the 9th – 16th March 2024. Two reels were posted onto the MBTC social media pages, on 4 & 10 April 2024 respectively. These being Tiro's Tough loop Testimony (Drama) and), Igalelo LikaSEK Mqhayi (Poetry).

QUARTER	2024/25 AUDIENCE DEVELOPMENT INITIATIVES
QUARTER 2	**1. Content Developed and Distributed (4 activities)** • The MBJLF Rural Tour was held in Kirkwood on the 19th of July 2024. Content was distributed on social media on the 31st of July 2024. • Dear 1994 live reading was live streamed onto Facebook on the 20th of September 2024. The reel was posted on the 30th September 2024. • WIAM Festival – Build up reels, recap reels, and event photography were all distributed. • The WIAM Rural Tour was held at Tsitsikamma High School on the 13th of September 2024. Content was distributed on social media on the 13th and 23rd September 2024. **2. Reels Posted in MBTC's Facebook Page and Instagram (2 activities)** • Reel 1: Posted from 23rd August to 12th September 2024. • Photos were posted in Facebook and Instagram between 13th and 19th September 2024.
QUARTER 3	**1. Udaba Dance Festival Rural Tour (1 activity)** • On the 25th of November 2025, Isakhono Theatre and Dance Fellow, Sonwa Sakuba hosted a dance workshop in Port Alfred and showcased a snippet from his show: AFRIKA SINGS! THE LATE LEGENDS. The photos and content were captured and distributed on the 26th of November 2024. **2. Content Developed and Distributed (7 activities)** • Udaba Dance Festival (2 activities) Photos of PAGI students shared, recap reel for eStage District Auditions released, behind-the-scenes footage and costume photos for PAGI cast shared, daily updates, photos, reels, and highlights shared, including the Basela winner's performance. • The Island (2 activities) Promotional videos featuring the cast, photos from opening night shared inclusive of recap photos and an appreciation post for audiences shared. • Sizwe Banzi is Dead (2 activities) Promotional videos featuring the cast, photos from opening night shared including recap photos were shared. • Bright Sounds and Verses (1 activity) Event photos shared
QUARTER 4	**1. Iphulo Drama Festival Rural Tour (1 activity)** • Social Media Content was captured for archiving. Snippets of the rural tours were captured for archiving purposes thereby ensuring the documentation of MBTC's rural development footprint without influencing the participatory and non-commercial nature of the engagement. **2. Content Developed and Distributed (2 activities)** • iPhulo Drama Festival reels and photos shared from 3rd February to 20 March 2025. • My Children, My Africa photos were distributed on the 26th of March 2025.

LINKING PERFORMANCE WITH BUDGETS

Programme / Activity / Objective	2024/2025			2023/2024		
	Budget	Actual Expenditure	(Over) / Under Expenditure	Budget	Actual Expenditure	(Over) / Under Expenditure
Expenditure	R20 418 000	R13 930 000	R 6 488 000	R23 103 000	R14 971 000	R8 132 000
Total	**R20 418 000**	**R13 930 000**	**R 6 488 000**	**R23 103 000**	**R14 971 000**	**R8 132 000**
	The variance is due to the under-expenditure in the implementation of projects in the financial year under review.			The variance is due to the under-expenditure in the implementation of projects in the financial year under review.		

11.3 PROGRAMME 3: PUBLIC ENGAGEMENT

The purpose of the programme is to provide training and development to emerging performing artists and equally in-service those with long service in the industry. Additionally, the programme seeks to implement programmes to grow the business of the MBTC to audiences and to raise sufficient income to support the programmes of the MBTC.

11.3.1 SUB-PROGRAMME 3.1 ARTIST EDUCATION AND DEVELOPMENT

Purpose of the Sub-Programme
The main purpose of the sub-programme is to offer developmental platforms for aspirant and emerging performing arts practitioners empowering them in creative skills, business of arts skills, digital innovation skills, and technical skills thus ensuring they withstand the challenges of the industry and contribute meaningfully to the economy. Additionally, the continuous engagements with the performing arts industry will be at the core of programme.







OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS TABLE

Programme 3.1 : ARTIST EDUCATION AND DEVELOPMENT								
OUTCOME	**OUTPUT**	**OUTPUT INDICATOR**	**ACTUAL PERFORMANCE 2022/2023**	**ACTUAL PERFORMANCE 2023 / 2024**	**PLANNED ANNUAL TARGET 2024 / 2025**	**** ACTUAL ACHIEVEMENT 2024 / 2025**	**DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVEMENT 2024/ 2025**	**REASON FOR DEVIATIONS**
Increase the use of theatre facilities.	Increased utilisation of theatre facilities.	Number of engagements with potential clients.	4	12	4	4	0	**The target was achieved**
	Increased consumption of creative content	Number of items of creative content developed or distributed.	0	6	8	12	4	**The target was overachieved.** This was due to additional content in MBTC social media platforms which was meant to assist in maintaining a consistent and impactful brand presence of the institution.
Increase theatre patronage	Increased community participation, policy engagements and implementation.	Number of engagements focused on performing arts industry.	5	10	12	14	2	**The target was overachieved.** This was due to: • Dear 1994 read aloud letter session in support of the 2024 Elections. • Facilitated engagement with local artists on the formation of the EC Performing Arts Company
Performing arts practitioners developed.	Creative and Technical Skills transfer	Number of skills trainings and development programmes conducted per year.	7	9	7	7	0	**The target was achieved.**

The performance indicators planned for Programme 3: Public Engagement were fully achieved.

LIST OF PUBLIC ENGAGEMENTS AND SKILLS AND TRAINING PROGRAMMES UNDERTAKEN 2024/25

QUARTER	2024/25 PUBLIC ENGAGEMENTS	2024/25 SKILLS AND TRAINING PROGRAMMES
QUARTER 1	- Elections Dialogue held on the 24 and 26 May 2024 - Performing Arts Company of the Eastern Cape Formation Workshop held on the 11 April 2024 - Artists Benevolence and Beneficiation Workshop was held on the 12 April 2024 - Ingoma Indaba Music Conference and Exhibition held on the 26 June 2024	- Fundamentals of Producing for Stage conducted on the 17 June 2024 - Fundamentals of Stage Management conducted on the 17 June 2024
QUARTER 2	- Performing Arts Company of the Eastern Cape Memorandum of Incorporation Workshop held on the 19 July 2024 - Zola Nqini Engagement Workshop held on the 07 August 2024 - Community Arts Development Workshop was held on the 15-16 August 2024 - Imbadu Community Arts Development Webinar held on the 27 September 2024	- Fundamentals of Arts Administration Workshop conducted on the 18 July 2024 - Being Organised Workshop conducted on the 18 July 2024 - Supply Chain Management Workshop conducted on 08 August 2024
QUARTER 3	- Isakhono Awards Winners Announcement 2025/26 held on the 01 November 2024 - State of Performing Arts in the Eastern Cape held on the 15 November 2024 - Imbadu Dance Development Workshop was held on the 04 December 2024	- Alternative and Experimental Spaces and Touring Venues Workshop conducted on the 10 December 2024
QUARTER 4	- Engagement with theatre practitioners in the Eastern Cape was held on the 07 February 2025 - Engagement with dance practitioners in the Eastern Cape held on the 10 February 2025 - Imbadu Theatre Development - The Business of Theatre: Job Creation and Funding in South Africa" held on 11 March 2025	- Script Development Masterclass conducted on the 15 March 2025

LINKING PERFORMANCE WITH BUDGETS

Programme / Activity / Objective	2024/2025			2023/2024		
	Budget	Actual Expenditure	(Over) / Under Expenditure	Budget	Actual Expenditure	(Over) / Under Expenditure
Expenditure	R 2 180 000	R 669 000	R 1 511 000	R 1 559 000	R 782 000	R 777 000
Total	**R 2 180 000**	**R 669 000**	**R 1 511 000**	**R 1 559 000**	**R 782 000**	**R 777 000**
	The under expenditure is due to the delay in the finalisation of the NMBM grant which meant the implementation of marketing and other public engagement activities related to the NMBM programs which were budgeted to have had happened in financial year ended 31 March 2025 were postponed.			The under expenditure is due to the delay in the implementation of projects in the financial year under review which affected the marketing and brand awareness thereof.		

12. INDICATOR PERFORMANCE COMPARATIVE TABLE – INSTITUTIONAL TARGETS ACHIEVED

The following table is the comparison of current target achievements with previous financial years.

FINANCIAL YEARS	NO. AND % TARGETS ACHIEVED	NO. AND % TARGETS NOT ACHIEVED	TOTAL KEY PERFOR-MANCE INDICATORS	STATUS Improved/Declined/ Maintained
2024/2025	11 = 61.11%	7 = 38.89%	18	Declined
2023/2024	10 = 66.67%	5 = 33,33	15	Improved
2022/2023	8 = 53.33%	7 = 46.67%	15	Baseline

Table 4: Comparative Target Achievement Information for Previous Financial Years

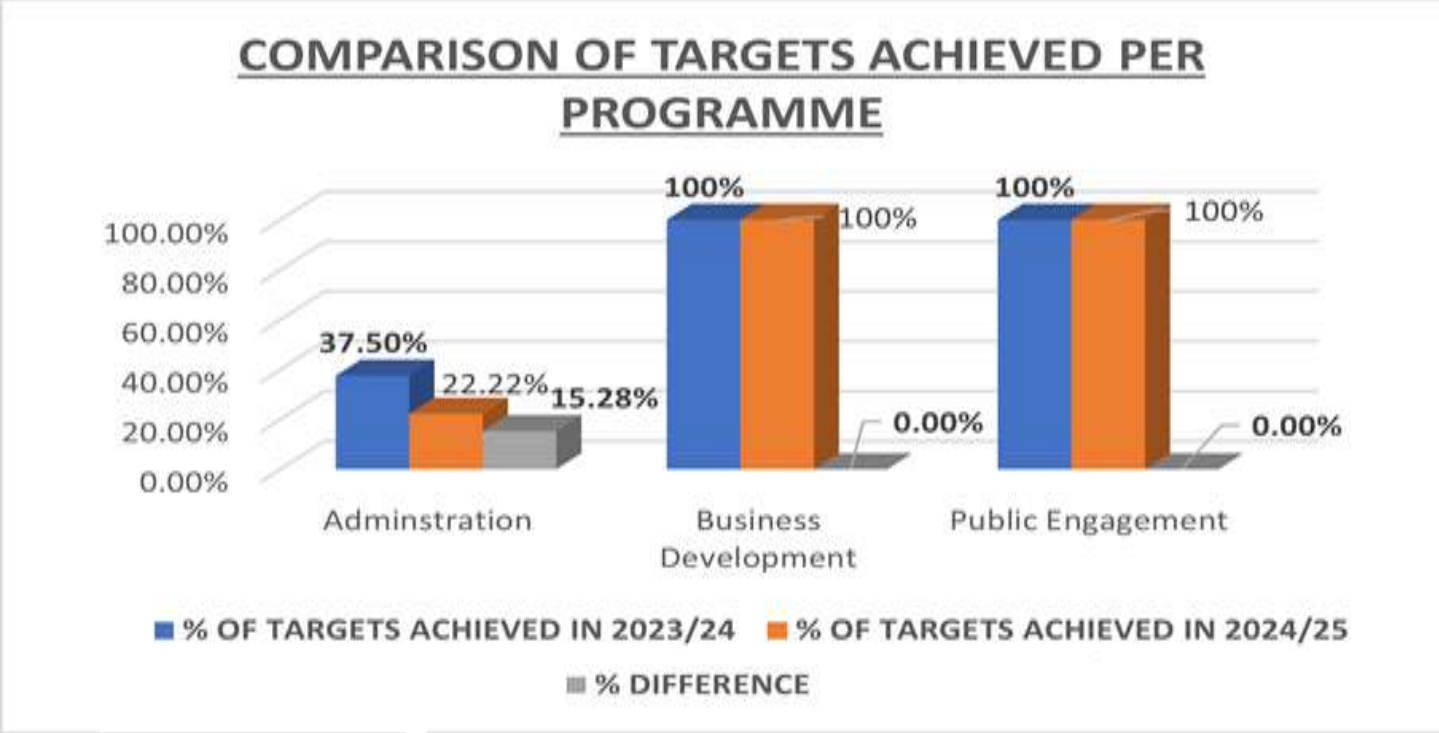
A notable decline of 5.56% in the attainment of targets when compared to the last financial year was noted. The reasons for those targets that were not met are contained in Section 11.1 above.

13. COMPARISON OF TARGETS ACHIEVED PER PROGRAMME

The following is the list of MBTC strategic programmes in terms of targets attainment within the current financial year.

PROGRAMME	NO. AND % TARGETS ACHIEVED	NO. AND % TARGETS NOT ACHIEVED	TOTAL KEY PERFOR-MANCE INDICATORS	STATUS Improved/Declined/ Maintained
Administration	37.5%	22.22	(15.28)	Declined
Business Development	100%	100%	0%	Maintained
Public Engagement	100%	100%	0%	Maintained

Table 5: Comparative Target Achievement Information 2024/25



14. FUTURE GOALS

The 7th administration has identified three priorities that will contribute to the realisation of the goals of the National Development Plan. Below are key programmes which all government departments and entities at all levels are expected to contribute over the next five years. MBTC has outlined five institutional outcomes against which its programmes should be measured in line with these priorities and the outcomes of DSAC.

14.1 Inclusive Growth and Job Creation

- Massive investment in infrastructure, including transport, roads, water, energy, and human settlements.
- Simplifying regulations on public-private partnerships to boost infrastructure development.
- Supporting small and medium-sized enterprises, especially in townships and rural areas.
- Driving growth in labour-intensive sectors such as services, agriculture, green manufacturing, and tourism.
- Implementing smart industrial policies to enhance competitiveness, expand exports, and create jobs.
- Reducing regulatory burdens to facilitate job creation.
- Expanding public and social employment programs to provide immediate work opportunities for young unemployed people.

14.2 Poverty Reduction and Tackling the High Cost of Living

- Implementing an effective, integrated, and comprehensive poverty alleviation strategy.
- Expanding the basket of essential food items exempt from VAT and reviewing administered prices to reduce costs.
- Providing title deeds for land and subsidized housing to improve economic positions.
- Ensuring local governments implement indigent policies to assist the old, infirm, and poor with basic services.
- Linking social assistance with other forms of support to lift people out of poverty.

14.3 Building a Capable, Ethical, and Developmental State

- Professionalizing the public service to attract skilled, capable, and ethical individuals.
- Fighting corruption and preventing undue political interference in state administration.
- Restoring the financial position and operational performance of state-owned enterprises (SOEs).
- Implementing a new centralized ownership model for SOEs to improve accountability, transparency, governance, and oversight.
- Establishing a state-owned SOE holding company to build a sovereign wealth fund.
- Deploying modern technology and specialized police units to tackle crime and corruption.
- Implementing the National Strategic Plan on Gender-Based Violence and Femicide and expanding victim support services.

14.4 The key enablers that will facilitate the achievement of the MBTC targets include:

- **Funding and Grants:** Increase in funding to MBTC to support productions, and training programs and outreach programmes
- **Tax Incentives:** Implementing tax breaks or deductions for individuals and businesses supporting performing arts.
- **Infrastructure:** Investing in and maintaining suitable venues and facilities for performances, rehearsals, and training.
- **Education and Training:** Supporting arts education programs at various levels, including primary, secondary, and tertiary education.
- **Cultural Policies:** Implementing comprehensive cultural policies that prioritize the performing arts.
- **Market Access:** Facilitating access to domestic and international markets for Eastern Cape performing arts productions.

- **Entrepreneurship and Innovation:** Encouraging entrepreneurship and innovation within the performing arts sector.
- **Collaboration and Partnerships:** Fostering collaboration between performing arts organizations, businesses, and other stakeholders.
- **Intellectual Property Protection:** Ensuring adequate protection for intellectual property rights related to performing arts.
- **Diversity and Inclusion:** Promoting diversity and inclusion within the performing arts sector to reflect the rich cultural heritage of the Eastern Cape.
- **Public Engagement:** Creating opportunities for public engagement with the performing arts through festivals, workshops, and outreach programs.
- **Community Development:** Using the performing arts as a tool for community development and social cohesion.
- **Digital Platforms:** Leveraging digital platforms for streaming, ticketing, and audience engagement.
- **Technology Integration:** Incorporating technology into performances and productions to enhance the audience experience.
- **Accessibility:** Ensuring that performing arts venues and productions are accessible to people with disabilities.
- **Cultural Exchange:** Promoting cultural exchange with other countries through international tours, collaborations, and partnerships.
- **Global Markets:** Assisting Eastern Cape artists in navigating global markets and securing international opportunities.

15. REVENUE COLLECTION

The budgeted revenue for the 2024/25 financial year was R46 922 500 versus actuals of R52 436 772. The revenue collection was exceeded by R5 514 272. This was due to the realisation of the infrastructure liability as the grant was spent in the period under review.

Sources of Revenue	2024/2025			2023/2024		
	Budget	Actual	(Over)/ Under	Budget	Actual	(Over)/ Under
Ticket Sales	R250 000	R116 266	R133 734	R100 000	R 73 034	R 26 966
Admin Revenue	R2 417 935	R763 521	R1 654 414	R3 000 000	R 740 000	R 2 260 000
Government Grants	R33 000 000	R44 626 738	-R11 626 738	R27 130 000	R 28 211 026	-1 081 126
Special Projects Grants	R11 134 565	R5 404 561	R5 730 004	R10 000 000	R 11 246 321	-1 246 321
Interest Received	R120 000	R273 608	-R153 608	R200 000	R 117 568	R 82 432
Insurance Claim	-	R19 215	-R19 215	-	-	-
Other Income	-	R120149	-R120 149	R280 000	-	280 000-
Services in Kind	-	R1 112 714	-R1 112 714	-	740 719	R -740 719
Total	**R 46 922 500**	**R52 436 772**	**R 5 514 272**	**R40 710 000**	**R41 128 668**	**R-418 668**

16. CAPITAL INVESTMENT

The Department of Sport, Arts and Culture (DSAC) granted funding to MBTC to assist with the Repairs and Renovations to the Theatre. The grants were to aid with Repairs and Maintenance of the buildings as well as Upgrades and Replacement of equipment, ensuring that MBTC has relevant infrastructure to conduct its activities and fulfill its mandate. The total funding was as follows.

- R 17 193 000 to be spent in the 2021/2022 financial year for infrastructure and subsequently a budget of R 19 000 000 was made available for the 2022/2023 financial year.
- The total budget for the 2022/2023 and 2023/2024 financial years was R 36 193 000.

DSAC additionally allocated these grants to assist MBTC as follows:

- R 1 200 000 was requested and approved from the interest accrued to cater for institutional Brand Positioning and Re-Opening of the MBTC.
- R 2 516 029 was allocated for the rent of 68 Cape Road building on 07 November 2024.
- The total budget to be spent by the end of 2024/2025 was R 39 909 029.

MBTC incurred a total expenditure of R 26 099 208 as at 31 March 2025 and the remaining balance is R 13 809 821.

The Repairs and Maintenance project consisted of roof repairs, paint work (internally and externally), plumbing works, and general building works, and all of that is 100% complete.

INFRA-STRUC-TURE PROJECT	2022/2023			2023/2024			2024/2025		
	BUDGET	EXPENDI-TURE	AVAIL-ABLE	BUDGET	EXPENDI-TURE	AVAIL-ABLE	BUDGET	EXPENDI-TURE	AVAIL-ABLE
Repairs & Mainte-nance	13 895 000	170 940	13 724 060	13 724 060	355 427	13 368 633	13 368 633	11 626 738	1 741 895
Upgrades & Replace-ments	22 298 000	5 820 223	16 477 777	16 477 777	4 996 358	11 481 419	11 481 419	-	11 472 419
Rent for the 68CR building	-	-	-	-	-	-	2 516 029	880 777	1 635 252
TOTAL	**36 193 000**	**5 991 163**	**30 201 837**	**30 201 837**	**5 351 785**	**24 850 052**	**27 366 081**	**12 507 515**	**14 849 566**

The current projects are still being financed through the funding allocations and the accrued interest. There are no plans to close and downgrade any of the MBTC facilities currently. The current funding allocations have reduced most of the maintenance backlog from the 2022/2023 – 2024/2025 financial years.

The Upgrades and Replacements project entails provision of new theatre lighting consoles, lighting infrastructure and new LED lights with the aim of migrating completely from tungsten lighting to LED lighting. New sound consoles and instruments were also upgraded to meet the latest technology for theatre sound design, provision and management. Additionally new audio-visual equipment has been added to the list to ensure that all productions are professionally captured and aligned to the latest industry standards.

The institution acquired assets during the year under review which have been recognized in the Fixed Asset Register.

JOB CREATION STATISTICS: LIST OF ARTISTS WHO BENEFITED DURING 2024/25 FINANCIAL YEAR

QUARTER	PROGRAMME / PROJECT	BENEFICIARY STATUS	NAME AND SURNAME	RACE	Gender				Age			Disability	Amount Spent	Date of Event
					Adult Female	Adult Male	Youth Female	Youth Male	16-35	36-45	45+	Yes / No		
Quarter 1	Dance Season: In The Last Hour - SOLD	Producer	Philile Njikija	African			✓			✓		No	R75 000	16.05.2024
		Dancer	Thandeka Maqebula	African			✓			✓		No		
		Dancer	Anele Makanya	African			✓			✓		No		
		Dancer	Ayanda Njikija	African			✓			✓		No		
		Dancer	Mandisa Mngoma	African			✓			✓		No		
		Dancer	Andile Mswazi	African				✓	✓			No		
	MEAPEC Adjudication	Adjudicator	Lex Futshane	African		✓					✓	No	R15 000	
		Adjudicator	Tom Sondlo	African		✓				✓		No	R15 000	
		Adjudicator	Ndumiso Mtshali	African		✓					✓	No	R16 200	
	Mandela Bay Jazz Legacy Festival	Producer/Musician	Nduduzo Makhathini	African		✓				✓		No	R223 000	25.05.2024
		Musician	Robin Fassie	African		✓				✓		No		
		Musician	Ayanda Sikade	African		✓				✓		No		
		Musician	Benjamin Jephta	Coloured		✓		✓	✓			No		
	Isakhono Jazz Fellow: Edgar Muzah	Producer/Musician	Edgar Muzah	African		✓				✓		No	R200 000	
		Musician	Sivuyile Msizi	African				✓	✓			No		
		Musician	Unathi Ntlabati	African			✓		✓			No		
		Musician	Tiaan Uys	Coloured		✓				✓		No		
		Musician	Luzuko Singaphi	African				✓	✓			No		
		Musician	Nangamso Mtyigizwe	African				✓	✓			No		
		Musician	Siphokazi Mahlangu	African	✓					✓		No		
		Musician	Asanda Whisky	African		✓				✓		No		
		Musician	Mthokozisi Mabuza	African		✓				✓		No		
		Musician	Zukhanye Johnson	African		✓				✓		No		
		Musician	Libongo Ntuli	African		✓				✓		No		
		Musician	Sicelo Gang1a	African		✓				✓		No		
		Musician	Karabo Motloung	African		✓				✓		No		
		Musician	Tembani Kubashe	African		✓				✓		No		

QUARTER	PROGRAMME / PROJECT	BENEFICIARY STATUS	NAME AND SURNAME	RACE	Gender				Age			Disability	Amount Spent	Date of Event
					Adult Female	Adult Male	Youth Female	Youth Male	16-35	36-45	45+	Yes / No		
		Musician	Tavern Solomon	Coloured		✓				✓		No		
		Musician	Joliza Magayiyana	African		✓				✓		No		
		Musician	Andy Ndlazulwana	African	✓					✓		No		
		Musician	Angela Mthembu	African			✓			✓		No		
	Mandela Bay Jazz Legacy Festival: South African National Jazz Ochestra	Director	McCoy Mrubata	African		✓					✓	No	R40 000	
		Deputy Director	Bongani Tulwana	African		✓					✓	No	R45 000	
		Deputy Director	Lubabalo Luzipo	African		✓				✓		No	R45 000	
		Administrator	Unathi Ngqolombe	African	✓					✓		No	R27 400	
		Musician	Mzwabantu Kondile	African		✓				✓		No	R12 000	
		Musician	Kamva Goba	African		✓				✓		No	R12 000	
		Musician	Victor Magura	African		✓				✓		No	R12 000	
		Musician	Curt Rix	White		✓				✓		No	R12 000	
		Musician	Creshwell October	Coloured		✓				✓		No	R12 000	
		Musician	Mzwanele Maqhosha	African		✓					✓	No	R12 000	
		Musician	Karabo Motloung	African		✓				✓		No	R12 000	
		Musician	Lefa Mosea	African				✓	✓			No	R12 000	
		Musician	Asanda Bam	African	✓					✓		No	R12 000	
		Musician	Linda Mtshali	African		✓				✓		No	R15 000	
		Musician	Marcellus Welman	Coloured		✓				✓		No	R12 000	
		Musician	Thoba Goba	African		✓				✓		No	R12 000	
		Musician	Sakhile Simani	African		✓				✓		No	R12 000	
		Musician	Lu1olo Ntamo	African				✓	✓			No	R12 000	
		Musician	Siphokazi Ng1okolo	African	✓					✓		No	R12 000	

QUARTER	PROGRAMME / PROJECT	BENEFICIARY STATUS	NAME AND SURNAME	RACE	Gender				Age			Disability	Amount Spent	Date of Event
					Adult Female	Adult Male	Youth Female	Youth Male	16-35	36-45	45+	Yes / No		
		Musician	Bulelwa Gahe	African	✓					✓		No	R12 000	
		Musician	Libongo Ntuli	African		✓				✓		No	R12 000	
		Musician	Elviro Vrolik	White		✓				✓		No	R12 000	
		Musician	Sicelo Gagxa	African		✓				✓		No	R12 000	
		Musician	Tiaan Uys	Coloured		✓				✓		No	R12 000	
		Programme Director	Nqabisa Mtyobile	African	✓					✓		No	R5 000	
	PAGI Incubates	Musician	Phakamile Msizi	African		✓				✓		No	R6 000	31.05.2024
		Dancer	Nomaxabiso Rala	African		✓				✓		No	R6 000	
		Theatre	Charney Piet	Coloured	✓					✓		No	R6 000	
		Musician	Sixolile Lamani	African	✓				✓			No	R6 000	
		Musician	Aphelele Zeka	African	✓					✓		No	R6 000	
		Theatre	Nombongo Mdingi	African			✓		✓			No	R6 000	
		Musician	Skhuselo Msutu	African	✓					✓		No	R6 000	
		Musician	Sinazo Tosela	African				✓	✓			No	R6 000	
		Musician	Sinazo Mcinga	African				✓	✓			No	R6 000	
		Theatre	Ukho Mbangeli	African	✓					✓		No	R6 000	
		Theatre	Elvida Baatjies	Coloured			✓		✓			No	R6 000	
		Musician	Samuel Kleinbooi	Coloured				✓	✓			No	R6 000	
		Theatre	Avayo Qwabi	African				✓	✓			No	R6 000	
		Musician	Sandisiwe Sishuba	African	✓					✓		No	R6 000	
	Build Up: Duologues	Performer	Shafiq Kalumo	African				✓	✓			No	R4 500	05.06.2024
		Performer	Nolwazi Nkwandla	African			✓		✓			No	R4 000	
		Performer	Lonwabo Petse	African				✓	✓			No	R4 500	

QUARTER	PROGRAMME / PROJECT	BENEFICIARY STATUS	NAME AND SURNAME	RACE	Gender				Age			Disability	Amount Spent	Date of Event
					Adult Female	Adult Male	Youth Female	Youth Male	16-35	36-45	45+	Yes / No		
		Performer	Mahesh Noratam	Indian		✓					✓	No	R4 500	
		Performer	Ondela Damane	African				✓	✓			No	R4 000	12.06.2024
		Performer	Chetan Noratam	Indian		✓				✓		No	R4 500	
	Eastern Cape Dance Ensemble at National Arts Festival	Choreographer	Mandilakhe Gwashu	African		✓				✓		No	R51 937	
		Dancer	Dimpho Mpololo	African			✓		✓			No	R10 500	
		Dancer	Lunga Hofumani	African				✓	✓			No	R10 500	
		Dancer	Sinoxolo Botha	African			✓		✓			No	R10 500	
		Dancer	Kris Swaartbooi	White			✓		✓			No	R10 500	
		Dancer	Aarti Narotam	Indian	✓					✓		No	R10 500	
		Dancer	Siyanda Malidonga	African				✓	✓			No	R10 500	
		Dancer	Heidi Sampson	White	✓					✓		No	R10 500	
		Dancer	Athenkosi Manxeba	African				✓	✓			No	R10 500	
		Dancer	Lindelani Matiki	African				✓	✓			No	R10 500	
		Dancer	Siyamthanda Bonte	African			✓		✓			No	R10 500	20.06.2024
		Dancer	Samkelo Sintwa	African				✓	✓			No	R10 500	
		Dancer	Buhle Songonzo	African			✓		✓			No	R10 500	
		Dancer	Siphosethu Mvubu	African				✓	✓			No	R10 500	
		Dancer	Simamkele Xako	African				✓	✓			No	R10 500	
		Dancer	Ntombizandile Nonyathi	African			✓		✓			No	R10 500	
		Costume Hire	Wendy Stamper	African	✓						✓	No	R1 500	
	South African National Jazz Orchestra at	Director	McCoy Mrubata	African		✓					✓	No	R30 600	
		Deputy Director	Bongani Tulwana	African		✓					✓	No	R25 700	
		Deputy Director	Lubabalo Luzipo	African		✓				✓		No	R25 700	
		Administrator	Unathi Ngqolombe	African	✓					✓		No	R11 050	

QUARTER	PROGRAMME / PROJECT	BENEFICIARY STATUS	NAME AND SURNAME	RACE	Gender				Age			Disability	Amount Spent	Date of Event
					Adult Female	Adult Male	Youth Female	Youth Male	16-35	36-45	45+	Yes / No		
	National Arts Festival	Musician	Mzwabantu Kondile	African		✓				✓		No	R10 700	
		Musician	Kamva Goba	African		✓				✓		No	R10 700	
		Musician	Victor Magura	African		✓				✓		No	R10 700	
		Musician	Curt Rix	White		✓				✓		No	R10 700	
		Musician	Creshwell October	Coloured		✓				✓		No	R10 700	
		Musician	Mzwanele Maqhosha	African		✓					✓	No	R10 700	
		Musician	Karabo Motloung	African		✓				✓		No	R10 700	
		Musician	Lefa Mosea	African				✓	✓			No	R10 700	
		Musician	Asanda Bam	African	✓					✓		No	R10 700	
		Musician	Marcellus Welman	Coloured		✓				✓		No	R10 700	
		Musician	Thoba Goba	African		✓				✓		No	R10 700	
		Musician	Sakhile Simani	African		✓				✓		No	R12 200	
		Musician	Luxolo Ntamo	African				✓	✓			No	R10 700	
		Musician	Siphokazi Ngxokolo	African	✓					✓		No	R12 200	
		Musician	Bulelwa Gahe	African	✓					✓		No	R10 700	
		Musician	Libongo Ntuli	African		✓				✓		No	R10 700	
		Musician	Elviro Vrolik	White		✓				✓		No	R10 700	
		Musician	Sicelo Gagxa	African		✓				✓		No	R10 700	
		Musician	Tiaan Uys	Coloured		✓				✓		No	R10 700	
	Isakhono Theatre Fellow: The Tyrant	Producer/Performer	Xabiso Zweni	African		✓				✓		No	R100 000	21.06.2024
		Performer	Anele Penny	African		✓				✓		No		
		Director	Sahfiq Kalumo	African				✓	✓			No		
		Crew	Bantu Dama	African				✓	✓			No		

QUARTER	PROGRAMME / PROJECT	BENEFICIARY STATUS	NAME AND SURNAME	RACE	Gender				Age			Disability	Amount Spent	Date of Event
					Adult Female	Adult Male	Youth Female	Youth Male	16-35	36-45	45+	Yes / No		
		Crew	Mandlakazi Booi	African			✓		✓			No		
	Isakhono Award Winners	Writing and Research Fellow	Qhawe Giyose	African			✓		✓			No	R50 000	
		Community Art Centre Fellow	Wongeza Sipamla	African				✓	✓			No	R50 000	
	MEAPEC Announcement	Recipient	Thandeka Vabaza	African		✓				✓		No	R300	25.06.2024
		Recipient	Dumisani Maswana	African		✓				✓		No	R300	
		Recipient	Sibusiso Majiza	African				✓	✓			No	R300	
		Recipient	Lizalise Nokondile	African	✓					✓		No	R300	
		Recipient	Ikhona Zwide	African			✓		✓			No	R300	
		Recipient	Zoliswa Sontshi	African	✓					✓		No	R300	
		Recipient	Siyasanga Zwakala	African			✓		✓			No	R300	
		Accommodation	Rhodes University	White	✓						✓	No	R18 480	
	Ingoma Music Conference and Exhibition	CCIFSA	Tawuya Mushaike	African				✓	✓			No	R197 400	26.06.2024
	WIAM: Rhizome Creatives – Curl Up&Dye	Producer	Bulelwa Ngomane	African	✓						✓	No	R40 000	16.08.2024
Quarter 2	WIAM: Ukunyangwa Kwetyala Music Photography	Producer	Vuyo Giba	African	✓					✓		No	R20 000	26.08.2024

QUARTER	PROGRAMME / PROJECT	BENEFICIARY STATUS	NAME AND SURNAME	RACE	Gender				Age			Disability	Amount Spent	Date of Event
					Adult Female	Adult Male	Youth Female	Youth Male	16-35	36-45	45+	Yes / No		
	WIAM Unforgettable: Tribute to Natalie Cole	Producer	Asanda Mqiki	African	✓					✓		No	R40 000	
		Pianist	Mthokozisi Mabuza	African				✓	✓			No		
		Drummer	Thoba Goba	African				✓	✓			No		
		Bassist	Elviro Vrolik	Coloured				✓	✓			No		
		Saxophonist	Karabo Motloung	African				✓	✓			No		
	WIAM: My Koek is Moeg	Producer	Obett Motaung	African		✓			✓			No	R45 000	
		Performer	Abigail Kgalaletso Molema	African		✓				✓		No		
	Rape Textile	Producer	Marcia Tandokazi Ntoni	African			✓		✓			No	R40 000	
		Director/Actor	Xabiso Zweni	African		✓				✓		No		
		Actor	Jennifer Mandlovu	African			✓		✓			No		
	WIAM: Ndiyahamba	Producer	Nomsa Wani	African	✓						✓	No	R40 000	
		Singer	Siya Nondlwana	African	✓					✓		No		
		Singer	Unathi Ntlabathi	African			✓		✓			No		
		Drummer	Sakumzi Nompozolo	African		✓				✓		No		
		Bass Guitarist	Obedience Mabasa	African				✓	✓			No		
		Singer	Asanda Whisky	African		✓				✓		No		
		Second Keyboard	Tando Zozi	African			✓		✓			No		
		Guitarist	Ndumiso Ntantiso	African		✓				✓		No		
		Keyboard	Khaya Somthunzi	African		✓				✓		No		
	WIAM: Ushers	Usher	Bantu Dama	African				✓	✓			No	R1 900	26.08.2024
		Usher	Miranda Mhlawuli	African			✓		✓			No	R2 050	
		Usher	Bulelwa Sithole	African			✓		✓			No	R2 000	

QUARTER	PROGRAMME / PROJECT	BENEFICIARY STATUS	NAME AND SURNAME	RACE	Gender				Age			Disability	Amount Spent	Date of Event
					Adult Female	Adult Male	Youth Female	Youth Male	16-35	36-45	45+	Yes / No		
	WIAM: Gala Dinner	Programme Director	Nqabisa Mtyobile	African	✓					✓		No	R7 500	28.08.2024
		Guest Speaker	Titi Luzipo	African			✓		✓			No	R20 000	
	WIAM Festival Awardees	Honoured Guests	Suthukazi Arosi	African	✓						✓	No	R10 000	28.08.2024
		Honoured Guests	Vuyina Mabusela	African	✓						✓	No	R10 000	
		Honoured Guests	Kate Davies	White	✓						✓	No	R11 500	
		Honoured Guests	Marlene Pieterse	White	✓						✓	No	R10 000	
		Honoured Guests	Qalintombi Moses	African	✓						✓	No	R11 500	
		Honoured Guests	Marian Ferreira	Coloured	✓						✓	No	R10 000	
		Honoured Guests	Bhadrasheila Navsaria	Indian	✓						✓	No	R10 000	
	WIAM Festival Workshop	Workshop Facilitator	Abongile Tengo	African	✓					✓		No	R2 500	
		Workshop Facilitator	Ranique Roberts	Coloured	✓					✓		No	R2 500	
	WIAM: That is My Truth	Producer/Actor	Nondumiso Zweni	African	✓						✓	No	R40 000	
		Director	Billy Dakada	African		✓					✓	No		
		Performer	Siyabulela Ngewu	African		✓					✓	No		
	Music Excellence Acceleration Programme - EC Announcement	Recipient	Thandeka Vabaza	African		✓				✓		No	R150 000	29.08.2024
		Recipient	Dumisani Maswana	African		✓				✓		No	R150 000	
		Recipient	Sibusiso Majiza	African				✓	✓			No	R150 000	
		Recipient	Viwe Kulati	African	✓					✓		No	R150 000	
		Recipient	Ikhona Zwide	African			✓		✓			No	R75 000	
		Recipient	Zoliswa Sontshi	African	✓					✓		No	R150 000	
		Recipient	Siyasanga Zwakala	African			✓		✓			No	R75 000	

QUARTER	PROGRAMME / PROJECT	BENEFICIARY STATUS	NAME AND SURNAME	RACE	Gender				Age			Disability	Amount Spent	Date of Event
					Adult Female	Adult Male	Youth Female	Youth Male	16-35	36-45	45+	Yes / No		
	WIAM: Womxn on the Mic	Curator	Mandlakazi Booi	African			✓			✓		No	R45 000	
		Comedian	Lungelwa Tyala	African	✓					✓		No		
		Comedian	Chantel Harris	White	✓					✓		No		
		Comedian	Natasha Hewana	African	✓					✓		No		
		Comedian	Zikhona Msuthu	African	✓					✓		No		
	WIAM: Womben	Dancer, Director and Choreographer	Heidi Sampson	White	✓					✓		No	R100 000	30.08.2024
		Dancer, Director and Choreographer	Lauren McCarthy	White	✓					✓		No		
		Dancer, Production team member	Amber Freeman	White	✓					✓		No		
		Dancer, Production team member	Bianca Joubert	Coloured	✓					✓		No		
		Dancer	Bronwyn Ackerman	White	✓					✓		No		
		Dancer	Carissa Pottas	White	✓					✓		No		
		Dancer	Carla Kruger	White	✓					✓		No		
		Dancer, Production team member	Demi-Rae Lee	White	✓					✓		No		
		Dancer	Emily Hamilton	White			✓		✓			No		
		Dancer	Emily Pattinson	White	✓					✓		No		
		Dancer, Production team member	Ilandi Engelbrecht	White	✓					✓		No		
		Dancer	Iviwe Nondi	African			✓		✓			No		

QUARTER	PROGRAMME / PROJECT	BENEFICIARY STATUS	NAME AND SURNAME	RACE	Gender				Age			Disability	Amount Spent	Date of Event
					Adult Female	Adult Male	Youth Female	Youth Male	16-35	36-45	45+	Yes / No		
		Dancer	Kayla Blandford	White	✓					✓		No		
		Dancer	Kelly Mathiesen	White	✓					✓		No		
		Dancer	Kelly Schoeman	White	✓					✓		No		
		Dancer	Lara Gaudin	White			✓		✓			No		
		Dancer	Linoyolo Fumba	African	✓					✓		No		
		Dancer	Lua Posthumus	White			✓		✓			No		
		Dancer	Micaela Reid	Coloured	✓					✓		No		
		Dancer	Nicole Hills	White	✓					✓		No		
		Dancer	Nicolette Pottas	White			✓		✓			No		
		Dancer	Rachel Vorster	White			✓		✓			No		
		Dancer	Rebecca Nel	White	✓					✓		No		
		Dancer	Roxy Geldenhuys	White	✓					✓		No		
		Dancer	Taylor Wilson	White	✓					✓		No		
	South African National Jazz Orchestra: Creatives	Deputy Director	Bongani Tulwana	African		✓					✓	No	R45 000	27.09.2024
		Deputy Director	Lubabalo Luzipo	African		✓				✓		No	R45 000	
		Administrator	Unathi Ngqolombe	African	✓					✓		No	R31 050	
Quarter 3	Season: The Island	Producer/Actor	Anele Penny	African		✓				✓		No	R100 000	23.10.2024
		Director	Xabiso Zweni	African		✓				✓		No		
		Performer	Fikile Mahola	African		✓				✓		No		
	PAGI Incubates	Associate Producer	Monde Wani	African			✓				✓	No	R15 000	25.10.2024
		Creative Mentor	Simphiwe Vikilahle	African			✓				✓	No	R10 000	
		Actress	Marcia Ntoni	African			✓		✓			No	R6 000.00	

QUARTER	PROGRAMME / PROJECT	BENEFICIARY STATUS	NAME AND SURNAME	RACE	Gender				Age			Disability	Amount Spent	Date of Event
					Adult Female	Adult Male	Youth Female	Youth Male	16-35	36-45	45+	Yes / No		
		Singer	Lindokuhle Gushu	African			✓		✓			No	R6 000.00	
		Singer	Mbalentle Mlaka	African				✓	✓			No	R6 000	
		Dancer/Musician	Sinentlahla Ndala	African				✓	✓			No	R6 000	
		Performer	Zikhona Sinyongo	African				✓	✓			No	R6 000	
		Performer	Lerato Makuwa	African		✓				✓		No	R6 000	
		Performer	Bantu Dama	African			✓		✓			No	R6 000	
		Dancer	Patric Bhakaqana	African		✓				✓		No	R6 000	
		Singer	Samkelo Sintwa	African		✓					✓	No	R6 000	
		Singer	Anele Mutei	African		✓				✓		No	R6 000	
		Rapper	Jeisie Basie	African				✓	✓			No	R6 000	
		Rapper	Khulile Moyakhe	African		✓				✓		No	R6 000	
		Performer	Luxolo Mdingi	African				✓	✓			No	R6 000	
		Workshop Facilitator	Nwabisa Platjies	African				✓	✓			No	R40 000	
	Music Excellence Acceleration Programme	Recipient	Zoliswa Sontshi	African	✓					✓		No	R60 000	13.11.2024
	Isakhono Musical Theatre and Dance Fellow: Dance	Producer	Sonwabiso Skuba	African				✓	✓			No	R100 000	23.11.2023
		Dancer	Somila Mgudlwa	African			✓		✓			No		
		Dancer	Sinovuyo Mbasane	African				✓	✓			No		
		Dancer	Hlumela Mjikwa	African			✓		✓			No		

QUARTER	PROGRAMME / PROJECT	BENEFICIARY STATUS	NAME AND SURNAME	RACE	Gender				Age			Disability	Amount Spent	Date of Event
					Adult Female	Adult Male	Youth Female	Youth Male	16-35	36-45	45+	Yes / No		
	Afrika Sings!The Late Legends	Dancer	Sisikelelwe Maaotia	African			✓		✓			No		
		Dancer	Asemahle Xenti	African			✓		✓			No		
		Dancer	Lathitha Ncedani	African			✓		✓			No		
		Dancer	Bathandwa Diniso	African			✓		✓			No		
		Dancer	Asekhona Gila	African				✓	✓			No		
		Dancer	Asemahle Mahlangeni	African				✓	✓			No		
		Dancer	Alwaba Runuluza	African			✓		✓			No		
		Dancer	Emihle Dumbisa	African			✓		✓			No		
		Dancer	Siyolisiwe Mankayi	African			✓		✓			No		
		Dancer	Mava Gqeba	African				✓	✓			No		
	Season: Sizwe Banzi is Dead	Producer	Zukiswa Cakucaku	African	✓						✓	No	R100 000	27.11.2024
		Performer	Anele Penny	African		✓				✓		No		
		Performer	Xabiso Zweni	African		✓				✓		No		
	Udaba Dance Festival: Amazwi Amaqhawe	Producer	Tawuya Mushaike	African				✓	✓			No	R50 000	04.12.2024
		Performer	Simvuyele Hala	African				✓	✓			No		
		Performer	Unathi Xenti	African		✓				✓		No		
		Performer	Siyamthanda Bonte	African			✓		✓			No		
		Performer	Nosiphiwo Kungeka	African			✓		✓			No		
		Performer	Kamva Muti	African			✓		✓			No		
	Udaba Dance Festival: Embo	Producer & Performer	Phumlani Nyanga	African		✓				✓		No	R55 000	05.12.2024
		Performer	Luyolo Lenga	African		✓				✓		No		
		Performer	Mandlenkosi Nhlapo	African		✓				✓		No		
		Performer	Shawn Mothupi	African		✓					✓	No		

QUARTER	PROGRAMME / PROJECT	BENEFICIARY STATUS	NAME AND SURNAME	RACE	Gender				Age			Disability	Amount Spent	Date of Event
					Adult Female	Adult Male	Youth Female	Youth Male	16-35	36-45	45+	Yes / No		
		Performer	Eugene Masangane	African				✓	✓			No		
	Isakhono Artists Living with Disability Fellow: Bright Sounds & Verses	Project Manager	Lelethu Mahambehlala	African	✓					✓		Yes	R100 000	07.12.2024
		Administrator	Vuyokazi Gwaqa	African	✓					✓		No		
		Musician	Maki Fibi	African		✓				✓		No		
		Social Media Officer	Portia Mengezeleli	African				✓	✓			No		
		Creative Director	Bantu Mtshiselwa	African		✓				✓		No		
		Musician	Yonela Mnana	African			✓		✓			Yes		
		Musician	Happiness P Siyoko	Affrican			✓		✓			No		
		Sund Engineer	Lonwabo Belewa	African				✓	✓			No		
		Photographer	Onika Madlingozi	African			✓		✓			No		
		Musician	Inam Xokozima	African		✓				✓		Yes		
		Musician	LuXolo Cabe	African				✓	✓			Yes		
		Musician	Busiswa Jokani	African				✓	✓			No		
		Musician	Lisakhanya Tunce	African		✓			✓	✓	✓	✓		
		Musician	Sinothando Zozi	African		✓			✓	✓	✓	✓		
		Musician	Pholeka Malotana	African			✓		✓			Yes		
		Musician	Aqhama Vejaphi	African		✓					✓	No		
		Musician	Siphosenkosi Nyekete	African				✓	✓			Yes		
		Musician	Emihle Nyanda	African			✓		✓			No		
		Musician	Amanda Thembani	African			✓		✓			No		
		Musician	Thando Nombewu	African	✓					✓		No		
		Musician	Thembani Kubashe	African		✓					✓	No		
		Musician	Bongani Tulwana	African		✓					✓	No		
		Musician	Melikhaya Heug	African		✓					✓	Yes		

QUARTER	PROGRAMME / PROJECT	BENEFICIARY STATUS	NAME AND SURNAME	RACE	Gender				Age			Disability	Amount Spent	Date of Event
					Adult Female	Adult Male	Youth Female	Youth Male	16-35	36-45	45+	Yes / No		
		Musician	Masi1ole Magwebu	African		✓				✓		Yes		
		Musician	Lonwabo Ngcayi	African				✓		✓		No		
		Musician	Asanda Mqiki	African	✓					✓		No		
	Music Excellence Acceleration Programme	Recipient	Siyasanga Zwakala	African		✓	✓		✓			No	R60 000	05.12.2024
	South African National Jazz Orchestra: Creatives	Deputy Director	Bongani Tulwana	African		✓					✓	No	R45 000	12.12.2024
		Deputy Director	Lubabalo Luzipo	African		✓				✓		No	R45 000	
		Administrator	Unathi Ngqolombe	African	✓					✓		No	R31 000	
Quarter 4	Isakhono Artists Living with Disability Fellow: Bright Sounds & Verses	Project Manager	Lelethu Mahambehlala	African	✓					✓		Yes	R100 000	16.01.2025
		Administrator	Vuyokazi Gwaqa	African	✓					✓		No		
		Musician	Maki Fibi	African		✓				✓		No		
		Social Media Officer	Portia Mengezeleli	African				✓	✓			No		
		Creative Director	Bantu Mtshiselwa	African		✓				✓		No		
		Musician	Yonela Mnana	African			✓		✓			Yes		
		Musician	Happiness P Siyoko	Affrican			✓		✓			No		
		Sund Engineer	Lonwabo Belewa	African				✓	✓			No		
		Photographer	Onika Madlingozi	African			✓		✓			No		
		Musician	Inam Xokozima	African		✓				✓		Yes		
		Musician	LuXolo Cabe	African				✓	✓			Yes		
		Musician	Busiswa Jokani	African				✓	✓			No		
		Musician	Lisakhanya Tunce	African		✓					✓	No		

QUARTER	PROGRAMME / PROJECT	BENEFICIARY STATUS	NAME AND SURNAME	RACE	Gender				Age			Disability	Amount Spent	Date of Event
					Adult Female	Adult Male	Youth Female	Youth Male	16-35	36-45	45+	Yes / No		
		Musician	Sinothando Zozi	African		✓			✓			Yes		
		Musician	Pholeka Malotana	African			✓		✓			Yes		
		Musician	Aqhama Vejaphi	African		✓					✓	No		
		Musician	Siphosenkosi Nyekete	African				✓	✓			Yes		
		Musician	Emihle Nyanda	African			✓		✓			No		
		Musician	Amanda Thembani	African			✓		✓			No		
		Musician	Thando Nombewu	African	✓					✓		No		
		Musician	Thembani Kubashe	African		✓					✓	No		
		Musician	Bongani Tulwana	African		✓					✓	No		
		Musician	Melikhaya Heug	African		✓					✓	Yes		
		Musician	Masi1ole Magwebu	African		✓				✓		Yes		
		Musician	Lonwabo Ngcayi	African				✓		✓		No		
		Musician	Asanda Mqiki	African	✓					✓		No		
	Music Excellence Acceleration Programme -EC Announcement	Recipient	Dumza Maswana	African	✓					✓		No	R120 000	30.01.2025
		Recipient	Viwe Kulati	African			✓		✓			No	R120 000	
	WIAM: Womben	Dancer, Director and Choreographer	Heidi Sampson	White	✓					✓		No	R100 000	05.02.2025
		Dancer, Director and Choreographer	Lauren McCarthy	White	✓					✓		No		

QUARTER	PROGRAMME / PROJECT	BENEFICIARY STATUS	NAME AND SURNAME	RACE	Gender				Age			Disability	Amount Spent	Date of Event
					Adult Female	Adult Male	Youth Female	Youth Male	16-35	36-45	45+	Yes / No		
		Dancer, Production team member	Amber Freeman	White	✓					✓		No		
		Dancer, Production team member	Bianca Joubert	Coloured	✓					✓		No		
		Dancer	Bronwyn Ackerman	White	✓					✓		No		
		Dancer	Carissa Pottas	White	✓					✓		No		
		Dancer	Carla Kruger	White	✓					✓		No		
		Dancer, Production team member	Demi-Rae Lee	White	✓					✓		No		
		Dancer	Emily Hamilton	White			✓		✓			No		
		Dancer	Emily Pattinson	White	✓					✓		No		
		Dancer, Production team member	Ilandi Engelbrecht	White	✓					✓		No		
		Dancer	Iviwe Nondi	African			✓		✓			No		
		Dancer	Kayla Blandford	White	✓					✓		No		
		Dancer	Kelly Mathiesen	White	✓					✓		No		
		Dancer	Kelly Schoeman	White	✓					✓		No		
		Dancer	Lara Gaudin	White			✓		✓			No		
		Dancer	Linoyolo Fumba	African	✓					✓		No		
		Dancer	Lua Posthumus	White			✓		✓			No		
		Dancer	Micaela Reid	Coloured	✓					✓		No		
		Dancer	Nicole Hills	White	✓					✓		No		
		Dancer	Nicolette Pottas	White			✓		✓			No		

QUARTER	PROGRAMME / PROJECT	BENEFICIARY STATUS	NAME AND SURNAME	RACE	Gender				Age			Disability	Amount Spent	Date of Event
					Adult Female	Adult Male	Youth Female	Youth Male	16-35	36-45	45+	Yes / No		
		Dancer	Rachel Vorster	White			✓		✓			No		
		Dancer	Rebecca Nel	White	✓					✓		No		
		Dancer	Roxy Geldenhuys	White	✓					✓		No		
		Dancer	Taylor Wilson	White	✓					✓		No		
	Udaba Dance Festival: Co-ordinator	Co-ordinator	Wishifiri PTY LTD	African	✓					✓		No	R330 338	
	Udaba Dance Estage Music Competition	Winner 1st Position:Siba Lwam Arts Organisation	Yakha Mali	African				✓	✓			No	R30 000	27.02,2025
			Lethu Ramoekipa	African				✓	✓			No		
			Sinovuyo Mbosane	African				✓	✓			No		
			Alizwa Majelimani	African				✓	✓			No		
			Luthando Blandile	African				✓	✓			No		
			Safika Sigcawu	African			✓		✓			No		
			Sinelizwi Xuza	African			✓		✓			No		
			Likhona Sixaba	African			✓		✓			No		
			Simphiwe Datile	African				✓	✓			No		
		Winner 2nd Position:Bizana City Boys	B.Nyawo	African				✓	✓			No	R20 000	
			M.P Gama	African				✓	✓			No		
			M.Ntshothovu	African		✓				✓		No		
			N.Mnga	African		✓				✓		No		
			N.Ngcwangula	African				✓	✓			No		

QUARTER	PROGRAMME / PROJECT	BENEFICIARY STATUS	NAME AND SURNAME	RACE	Gender				Age			Disability	Amount Spent	Date of Event
					Adult Female	Adult Male	Youth Female	Youth Male	16-35	36-45	45+	Yes / No		
			T.Khuse	African				✓	✓			No		
			Y.Mlisa	African				✓	✓			No		
			S.Luna	African		✓				✓		No		
			Dee Zonywa	African				✓	✓			No		
			Isa Khente	African				✓	✓			No		
			L.Nyawo	African				✓	✓			No		
			A.Khusi	African				✓	✓			No		
			N.E Ntombela	African				✓	✓			No		
			S,Zulu	African				✓	✓			No		
			X Mlisa	African				✓	✓			No		
			N/L Khusi	African				✓	✓			No		
			P.Madikizela	African		✓				✓		No		
		Winner 3rd Position: Sisipho Senkosi	Linda Gouws	African			✓		✓			No	R10 000	
			Ntombizanele Jantjies	African			✓		✓			No		
			Bomibethu	African			✓		✓			No		
			Zandile Yoyo	African			✓		✓			No		
			Lisakhanya	African			✓		✓			No		
			Siphosethu Rabe	African			✓		✓			No		
			Buhle Jocobs	African			✓		✓			No		
			Ayola Blayi	African				✓	✓			No		
			Emihle Pillay	African			✓		✓			No		
			Siphuxolo Mokani	African				✓	✓			No		
			Lutho Nqwita	African				✓	✓			No		

QUARTER	PROGRAMME / PROJECT	BENEFICIARY STATUS	NAME AND SURNAME	RACE	Gender				Age			Disability	Amount Spent	Date of Event
					Adult Female	Adult Male	Youth Female	Youth Male	16-35	36-45	45+	Yes / No		
			Simthandile	African				✓	✓			No		
	Udaba Dance Estage Dance Groups	Performer	Fantastic Dance	Coloured				✓				No	R20 000	
		Noziphendu Cultural Group: Performers	Sindile Mthwa	African		✓				✓		No	R20 000	
			Anele Mthwa	African		✓				✓		No		
			Lulama Mthwa	African	✓			✓		✓		No		
			Cebo Madukuda	African				✓	✓			No		
			Aseza Madukuda	African				✓	✓			No		
			Sisanda Madukuda	African			✓		✓			No		
			Sinovuyo Maswazi	African				✓	✓			No		
			Siphamandla Maswazi	African		✓				✓		No		
			Veliswa Tyabase	African			✓		✓			No		
			Vuyo Makasi	Afrian			✓	✓	✓			No		
			Nokhaya Malwabi	African	✓					✓		No		
			Zama	African				✓	✓			No		
		Performer	Masivuye Traditional Group	African				✓	✓			No	R20 000	
		Batlokwa Makgibo:Performers	Mataela Tamanyane	African	✓						✓	No	R20 000	
			Mathabo	African	✓						✓	No		
			Mathusang Ralekea	African	✓						✓	No		
			Mameyelo Letolo	African	✓						✓	No		
			Manrateng Mpopo	African	✓						✓	No		

QUARTER	PROGRAMME / PROJECT	BENEFICIARY STATUS	NAME AND SURNAME	RACE	Gender				Age			Disability	Amount Spent	Date of Event
					Adult Female	Adult Male	Youth Female	Youth Male	16-35	36-45	45+	Yes / No		
			Matsepiso Maoene	African	✓						✓	No		
			Mathalane Moletsale	African	✓						✓	No		
			Matsebetso Lethoba	African	✓						✓	No		
			Mantshadi Kasa	African	✓						✓	No		
			Matankiso Mapompane	African	✓						✓	No		
			Mantabeleng Mooeng	African	✓						✓	No		
			Malemisa Lebesa	African	✓						✓	No		
		Sinovuyo Traditional Group:Performers	Siyasanga Mdibanisi	African	✓					✓		No	R20 000	
			Phumeza Busakhwe	African			✓		✓			No		
			Sonela Buje	African				✓	✓			Yes		
			Lufefe Kaba	African				✓	✓			No		
			Dini Neti	African				✓	✓			No		
			Asiphile Xakana	African			✓		✓			No		
			Lihle Buje	African			✓		✓			No		
			Nasipi Matiki	African			✓		✓			No		
			Sikelela Xhakana	African				✓	✓			No		
			Zozibini Mlungu	African			✓		✓			No		
			Sethu Busakhwe	African			✓		✓			No		
			Lufefe Kamba	African				✓	✓			No		
			Eyethu Busakwe	African			✓		✓			No		
			Mikhulu Nobuzana	African			✓		✓			No		
			Athule Jonasi	African				✓	✓			No		
			Masomelele Dyonase	African				✓	✓			No		

QUARTER	PROGRAMME / PROJECT	BENEFICIARY STATUS	NAME AND SURNAME	RACE	Gender				Age			Disability	Amount Spent	Date of Event
					Adult Female	Adult Male	Youth Female	Youth Male	16-35	36-45	45+	Yes / No		
		Lutho Arts Development :Performers	Phathisa	African		✓				✓		No	R20 000	
			Anenkosi	African		✓				✓		No		
			Nyena Nkosi	African		✓				✓		No		
			Esihle	African			✓		✓			No		
			Ezimyoli	African			✓		✓			No		
			Amila Njena	African				✓	✓			No		
			Enzokuhle Tembani	African			✓		✓			No		
			Sinekamva Dyantyi	African			✓		✓			No		
			Buhle Ntekane	African			✓		✓			No		
			Siseko Mdlankomo	African		✓				✓		No		
			Silindokuhle Bekwa	African		✓				✓		No		
		King Dance Studio:Performers	Jasmine Brooks	Coloured			✓		✓			No	R20 000	
			Jordan Stuart	Coloured				✓	✓			No		
			Keesha Felix	Coloured			✓		✓			No		
			Cassidy Fredericks	Coloured			✓		✓			No		
			Caylee Meyer	Coloured			✓		✓			No		
			Sade Adams	Coloured			✓		✓			No		
			Zarah Van	Coloured			✓		✓			No		
			Janice Plaatjies	Coloured			✓		✓			No		
			Cayden Van Stader	Coloured			✓		✓			No		
			Moreehan Swarts	Coloured			✓		✓			No		
			Shelby Phillips	Coloured			✓		✓			No		
			Mykon Fry	Coloured			✓		✓			No		

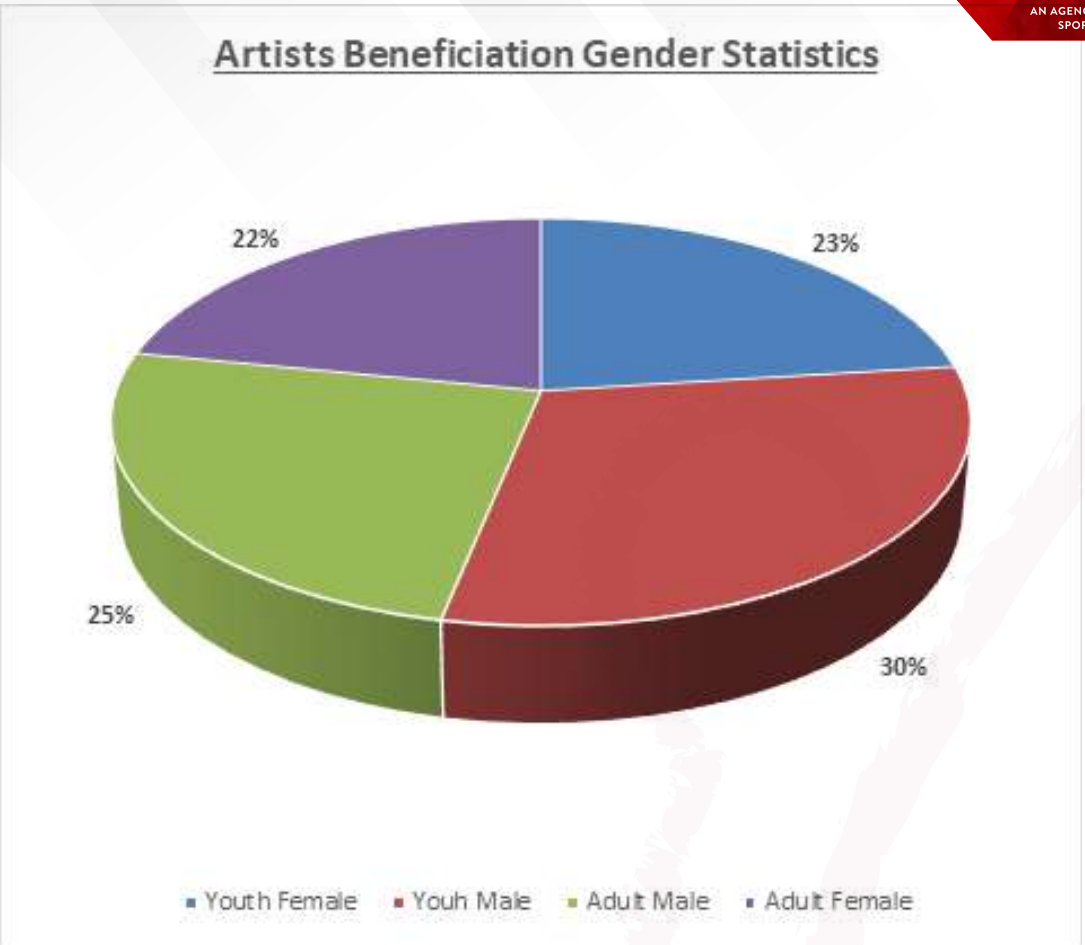
QUARTER	PROGRAMME / PROJECT	BENEFICIARY STATUS	NAME AND SURNAME	RACE	Gender				Age			Disability	Amount Spent	Date of Event
					Adult Female	Adult Male	Youth Female	Youth Male	16-35	36-45	45+	Yes / No		
			Shanika Renz	Coloured			✓		✓			No		
			Terri Jansen	Coloured			✓		✓			No		
			Lincoln Revez	Coloured				✓	✓			No		
			Graycen Hitzereth	Coloured			✓		✓			No		
			Alyssa Carels	Coloured			✓		✓			No		
			Richardt Cherry	Coloured				✓	✓			No		
			Vernashi Matyi	Coloured			✓		✓			No		
			Gabriella Prins	Coloured			✓		✓			No		
			Skylar Grootboom	Coloured			✓		✓			No		
			Jayden	Coloured				✓	✓			No		
			Dadika Gelderber	Coloured			✓		✓			No		
			Ciara Friskin	Coloured			✓		✓			No		
		The B Fabbs:Performers	Siphosethu Mvuba	African		✓				✓		No	R20 000	
			Simamkele Xako	African		✓				✓		No		
	PAGI Incubates	Associate Producer	Monde Wani	African			✓				✓	No	R40 000	21.03.2025
		Creative Mentor	Simphiwe Vikilahle	African			✓				✓	No	R30 000	
		Actress	Marcia Ntoni	African			✓		✓			No	R12 000	
		Singer	Lindokuhle Gushu	African			✓		✓			No	R12 000	
		Singer	Mbalentle Mlaka	African				✓	✓			No	R12 000	
		Dancer/Musician	Sinentlahla Ndala	African				✓	✓			No	R12 000	
		Performer	Zikhona Sinyongo	African				✓	✓			No	R12 000	
		Performer	Lerato Makuwa	African		✓				✓		No	R12 000	
		Performer	Bantu Dama	African			✓		✓			No	R12 000	
		Dancer	Patric Bhakaqana	African		✓				✓		No	R12 000	

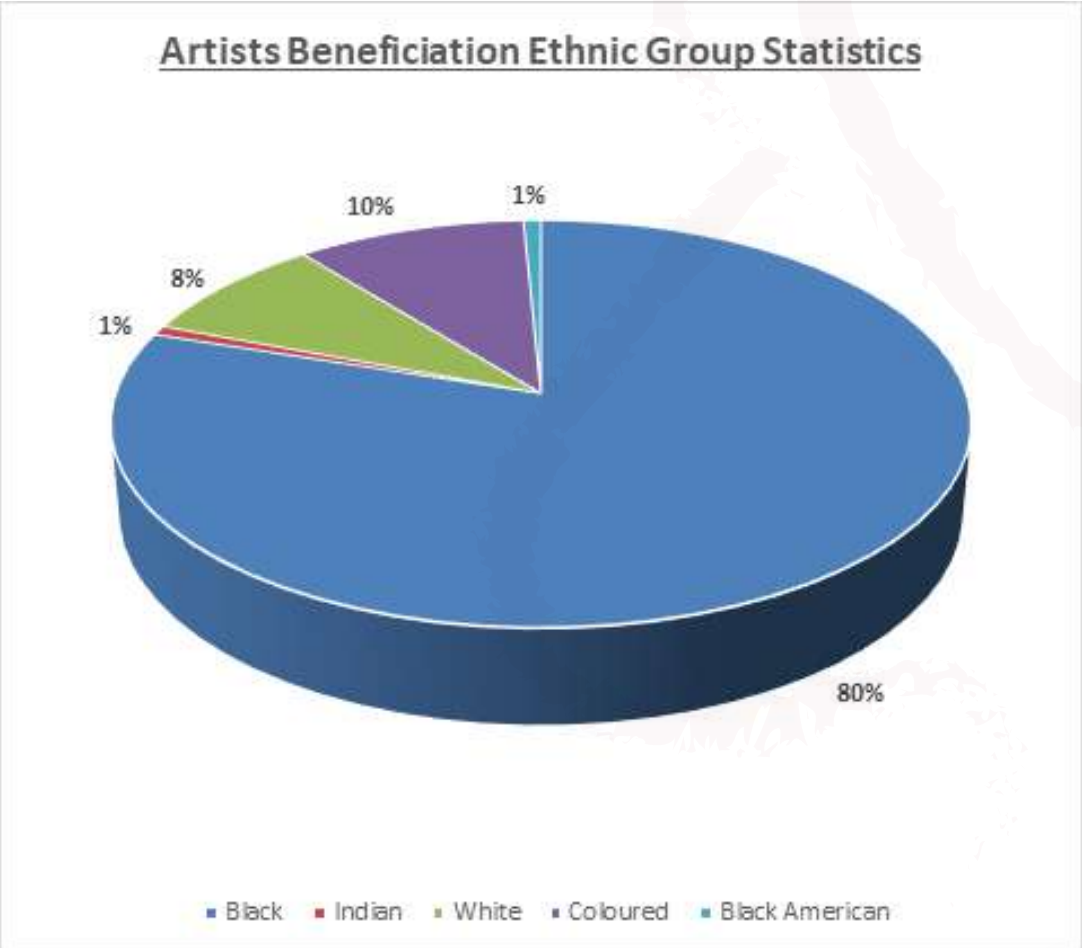
QUARTER	PROGRAMME / PROJECT	BENEFICIARY STATUS	NAME AND SURNAME	RACE	Gender				Age			Disability	Amount Spent	Date of Event
					Adult Female	Adult Male	Youth Female	Youth Male	16-35	36-45	45+	Yes / No		
		Singer	Samkelo Sintwa	African		✓					✓	No	R12 000	
		Singer	Anele Mutei	African		✓				✓		No	R12 000	
		Rapper	Jeisie Basie	African				✓	✓			No	R12 000	
		Rapper	Khulile Moyakhe	African		✓				✓		No	R12 000	
		Performer	Luxolo Mdingi	African				✓	✓			No	R12 000	
	Iphulo Drama Festival: Weave	Producer	Lungelwa Magqamfana	African	✓				✓			No	R70 000	
		Performer	Siphesihle Dyaloyi	African				✓		✓		No		
		Performer	Abongile Ganjana	African	✓					✓		No		
		Performer	Liyema Swartbooi	African				✓	✓			No		
		Performer	Qaphelani Kona	African			✓		✓			No		
		Performer	Intle Sidina	African			✓		✓			No		
		Performer	Asemahle Mangesi	African				✓	✓			No		
		Performer	Asiphe Mpumlwana	African			✓		✓			No		
		Performer	Mojalefa Koyana	African		✓				✓		No		
		Performer	Samkelo Mbali	African				✓	✓			No		
	Iphulo Drama Festival: Jika	Producer	Ayanda Billie	African		✓				✓		No	R70 000	
		Performer	Xabiso Zweni	African		✓				✓		No		
		Performer	Ayanda Gqamane	African		✓				✓		No		
		Performer	Sayabonga Betsha	African		✓				✓		No		
	Iphulo Drama Festival: Uvuko Lwethongo	Producer	Sakhumzi Sogcwe	African		✓				✓		No	R70 000	
		Performer	Lonwabo Xatasi	African		✓				✓		No		
		Performer	Dominic Hans	African		✓				✓		No		

QUARTER	PROGRAMME / PROJECT	BENEFICIARY STATUS	NAME AND SURNAME	RACE	Gender				Age			Disability	Amount Spent	Date of Event
					Adult Female	Adult Male	Youth Female	Youth Male	16-35	36-45	45+	Yes / No		
		Performer	Khanya Tukuma	African			✓		✓	✓		No		
		Performer	Mbulelo Mriba	African		✓				✓		No		
		Stage Manager	Zimasa Memani	African	✓					✓		No		
	Iphulo Drama Festival: Spirit of Shakespeare in Africa	Producer	Thami Mbongo	African		✓				✓		No	R80 000	
		Stage Manager	Kabelo Tsotetsi	African		✓				✓		No		
		Performer	Thobela Plank	African	✓					✓		No		
		Performer	Philangezwi Nxumalo	African		✓				✓		No		
	Iphulo Drama Festival: Book Promotion	Facilitator	Mxolisi Nyezwa	African		✓					✓	No	R10 000	
	Iphulo Drama Festival: Film Forum	Facilitator	Sebenzile Zalabe	African		✓					✓	No	R40 000	
	Iphulo Drama Festival: Script development	Facilitator	Prof Anton Kruger	White		✓					✓	No	R10 000	
	Iphulo Drama Festival: Videographer	Cameraman	Kofi Duku	African				✓	✓			No	R15 145	
	Iphulo Drama Festival: Book Promotion	Facilitator	Mzukisi Ndara	African		✓					✓	No	R7 500	

QUARTER	PROGRAMME / PROJECT	BENEFICIARY STATUS	NAME AND SURNAME	RACE	Gender				Age			Disability	Amount Spent	Date of Event
					Adult Female	Adult Male	Youth Female	Youth Male	16-35	36-45	45+	Yes / No		
	Writing Workshop	Facilitator	Robert Bertold	African		✓					✓	No	R7 500	
	Iphulo Drama Festival	Tech & Stage	Shauney Loggenberg	Coloured			✓		✓			No	R8 414	25.03.2025
	Iphulo Drama Festival	Cleaner	Busisiwe Maqhina	African			✓		✓			No	R1 950	
			Sibusiso Kelemana	African				✓	✓			No	R2 000	
			Ayabonga Tobi	African				✓	✓			No	R1 800	
	Iphulo Drama Festival: Rural Tour	Actor	Xabiso Zweni	African		✓				✓		No	R20 322	
		Actor	Anele Penny	African		✓				✓		No	R10 322	
		Project Coordinator	Siyabonga Mdwayidwayi	African		✓				✓		No	R30 395	
		Administration Assistant	Unathi Ngqolombe	African	✓					✓		No	R322	
		Tech and Stage Assistant	Lazola Sigenu	African		✓				✓		No	R322	
		Administration Assistant	Sonwabile Mfecane	African		✓					✓	No	R2 500	
	Iphulo Drama Festival: Top Dog / Underdog	Producer	Rebecka Jackson	American	✓					✓		No	R3 000	
		Performer	Tajh Bellow	American		✓				✓		No		
		Performer	Abraham Amlipa	American		✓				✓		No		
		Performer	Niyi/Corker	American		✓				✓		No		

QUARTER	PROGRAMME / PROJECT	BENEFICIARY STATUS	NAME AND SURNAME	RACE	Gender				Age			Disability	Amount Spent	Date of Event
					Adult Female	Adult Male	Youth Female	Youth Male	16-35	36-45	45+	Yes / No		
	My Children My Africa	Producer	Zukiswa Cakucaku	African	✓						✓	No	R60 000	27.03.2025
		Stage Manager	Mandlakazi Booi	African			✓		✓			No		
		Performer	Patric Bhakaqana	African		✓				✓		No		
		Performer	Lerato Makuwa	African		✓				✓		No		
		Director	Mojalefa Koyana	African		✓				✓		No		
		Performer	Luyolo Makrwede	African				✓	✓			No		
		Adjudicator	Nompumezo Buzani	African	✓						✓	No		
		Director	Nondumiso Zweni	African	✓						✓	No		
		Adjudicator	Babalwa Mtengenya	African			✓		✓			No		
	South African National Jazz Orchestra: Creatives	Deputy Director	Bongani Tulwana	African		✓					✓	No	R10 000	28.03.2025
		Deputy Director	Lubabalo Luzipo	African		✓				✓		No	R10 000	
		Administrator	Unathi Ngqolombe	African	✓					✓		No	R30 000	
TOTAL				**530**	**122**	**160**	**132**	**116**	**238**	**227**	**65**	**18/530**	**R3 704 797**	


Artists Beneficiation Gender Statistics
22%
23%
25%
30%
Youth Female
Youh Male
Adult Male
Adult Female


Artists Beneficiation Ethnic Group Statistics
10%
1%
8%
1%
80%
Black
Indian
White
Coloured
Black American

PART: C
GOVERNANCE



1. INTRODUCTION

Corporate governance embodies processes and systems by which public entities are directed, controlled and held to account. In addition to legislative requirements based on a public entity's enabling legislation, and the Companies Act, corporate governance with regard to public entities is applied through the precepts of the Cultural Institutions Act, Act 119 of 1998, the Public Finance Management Act of 1999 as amended (PFMA), the Shareholder's Compact, The White Paper on Arts, Culture and Heritage, the principles contained in the King's Report on Corporate Governance and any other applicable law, regulatory provisions, government policies and/or any directives.

2. PORTFOLIO COMMITTEES

The MBTC attended two (2) Portfolio Committee meetings during the 2024/25 financial year.

3. EXECUTIVE AUTHORITY

During the year under review the entity made the following submissions to the Executive Authority - National Department of Sport, Arts and Culture:

No.	Type of Report	Date of Submission	Issues raised by the Executive Authority
1	4th Quarterly Report 2023/24	30 April 2024	None
2	1st Quarterly Report 2024/25	31 July 2024	None
3	Annual Financial Statements and Performance Information 2023/24	31 October 2024	2023/24 Qualified Audit outcome – Entity was requested to provide remedial action which documents actions to be taken to strengthen the system of control to circumvent the potential recurrence of same audit opinion.
4	2nd Quarterly 2024/25	31 October 2024	None
5	3rd Quarterly Report 2024/25	30 January 2025	Entity was requested to provide measures to improve on performance not achieved during quarter 3

4. THE ACCOUNTING AUTHORITY / COUNCIL

In terms of Section 8 of the Cultural Institutions Act (CIA), the primary objects of the MBTC, through a Board appointed by the Minister of Sport, Arts and Culture, are: This Council Charter is subject to the provisions of the Cultural Institutions Act No. 119 of 1998, as amended by the Cultural Laws Second Amendment Act No. 69 of 2001, the Public Finance Management Act (PFMA) No. 1 of 1999, the Companies Act No. 71 of 2008 and any applicable law or regulatory provision. The following roles and responsibilities of the Council are founded on the Principle of King IV for state-owned entities and complement the functions outlined in Section 8(1) of the CIA, 1998 and Section 50 and 55 of the PFMA, 1999 and in furtherance that:

4.1 Act as the focal point for, and custodian of corporate governance by managing its relationship with management, the shareholder, and other stakeholders of the MBTC along with sound corporate governance principles.
4.2 Provide effective leadership on an ethical foundation.

4.3 Inform and set the strategic direction of the MBTC by:
4.3.1 contributing to and approving the organisation's strategy
4.3.2 identifying key performance and strategic risk areas.
4.4 Provide oversight into material decisions of the MBTC.
4.5 Take responsibility for the governance of information technology and governance risk.
4.6 Monitor the implementation by Council committees and executive management of the Council's strategies, decisions, values, and policies with a structured approach to governance, risk management, and combined assurance.
4.7 Ensure that there is an effective risk-based internal audit approach.
4.8 Act in the best interests of the MBTC by ensuring those individual Council members:
4.8.1 adhere to ethical and legal standards of conduct.
4.8.2 are permitted to take independent advice in connection with their duties following an agreed procedure.
4.8.3 Disclose conflicts of interest to the Council.

Council Charter

The Council Charter is subject to the provisions of the Cultural Institutions Act No. 119 of 1998, as amended by the Cultural Laws Second Amendment Act No. 69 of 2001, the Public Finance Management Act No. 1 of 1999, the Companies Act No. 71 of 2008 and any applicable law or regulatory provision.

The Mandela Bay Theatre Complex (MBTC) acknowledges the need for a Council Charter as recommended in the King IV Report on Corporate Governance for South Africa (King IV). The Council Charter provides guidelines to members in respect of, inter alia, the Council's responsibilities, authority, composition, meetings, and the need for performance evaluations. In compliance with the Council Charter an Annual Work Plan of the Council was developed to guide the activities of the Council. The workplan assists the Council in tracking its performance and ensures that the Council fulfills its responsibilities.

Composition of the Council

The Council was appointed on the 2nd of June 2022 for a 3-year period, and their term will expire on the 2nd of June 2025.





Name	Designation *(in terms of the Public Entity Board structure)*	Date Appointed	Date Resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee / Ministerial task team)	No. of Meetings Attended
Kadi P	Chairperson	2 June 2022	Active	• Bachelor of Arts, BA Hons Political Studies and Comparative Economic Systems. MA in Heritage and Museum Studies, UWC. • Post Graduate Diploma in Public and Development Sector Monitoring and Evaluation, Wits School of Government. • Board Leadership, GIBBS. • Scenario Planning	Corporate Governance and Risk Management, Monitoring and Evaluation, Impact Assessment, Environment, Social and Governance	• National Housing Finance Corporation. • TUHF Limited & TUHF Equity. • Cricket South Africa. • South African Broadcasting Corporation. • Dan and Rose Qeqe Foundation - NPC. • African Interpretation Centre - NPC	Wakadi Pty Ltd - Managing Director	14

Name	Designation *(in terms of the Public Entity Board structure)*	Date Appointed	Date Resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee / Ministerial task team)	No. of Meetings Attended
				Edward Said Business School Oxford University				
Ndletyana M	Deputy Chairperson	2 June 2022	Active	• BA, BA Honours (Political Studies), • MA (Political Studies). • PhD (Political Studies) – University of the Witwatersrand	Academic research areas: History, Heritage, Identity and Politics.	• Council for the Advancement of the South African Constitution. • Journal of Public Administration and Journal African Renaissance Studies.		25
Shoba NN	Member	2 June 2022	Active	• BA Degree (UNISA) • BED (Hons) Rhodes University • Diploma in Maths Education (Rhodes University)	Arts and Culture and Heritage	N/A	Member of Adjudication Panel of Funding Proposals for ECPACC	25

Name	Designation *(in terms of the Public Entity Board structure)*	Date Appointed	Date Resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee / Ministerial task team)	No. of Meetings Attended
				• Certificate in Management Practices (Rhodes University) • Project Management, Executive Senior Management (NMMU), Introduction to Museology				
Metuse M	Member	2 June 2022	Active	• Masters in Business Administration (MBA) • Postgraduate Diploma in Business Administration (PDBA) (Wits Business School)	Project Management, Strategic Planning Facilitation, Strategy, Governance, Social Facilitation, Leadership Research and Data Analysis, Lobbying and Advocacy, Stakeholder Engagement. Monitoring and Evaluation, Change	• FASSET • SENTECH		24

Name	Designation *(in terms of the Public Entity Board structure)*	Date Appointed	Date Resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee / Ministerial task team)	No. of Meetings Attended
				• Masters on Social Policy and Development Research Methods Bachelor of Social Sciences. (University of Fort Hare) • University of Stellenbosch Business School- Project Management Certificate.	Management and Organizational Development, Policy Development			
Nabane CD	Member	2 June 2022	Active	• Finance and Accounting. • Certificate of Accreditation in Internal Quality Assessment or Validation.	Finance, Risk Management, Internal Auditing and Corporate Governance			29

Name	Designation *(in terms of the Public Entity Board structure)*	Date Appointed	Date Resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee / Ministerial task team)	No. of Meetings Attended
				• Certificate: Minimum Anti-Corruption. • Certificate: Advanced Management Development Programme. • B Tech Finance and Accounting (Public). • Certificate of Successful Completion: Nyukela Public Service Senior Management Service Pre-Entry Programme. • Magister Technologiae: Cost and Management Accounting				

Name	Designation *(in terms of the Public Entity Board structure)*	Date Appointed	Date Resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee / Ministerial task team)	No. of Meetings Attended
				(Awaiting Outcomes of the Examination)				
Maharaj S	Member	2 June 2022	Active	• Master's Degree in Business Administration (MBA) • Chartered Accountant CA (SA) (South African Institute of Chartered Accountants) • Chartered Government Finance Officer (Chartered Institute of Government Finance, Audit & Risk Officers). • Hons BCom Degree	Public Sector Financial Management, Procurement Management, Risk Management and Auditing at both PFMA and MFMA organs of state	• Boxing South Africa • South African State Theatre • Quality Council for Trades and Occupations • Amatola Water • Buffalo City Metropolitan Municipality • Ntabankulu Local Municipality		16

Name	Designation *(in terms of the Public Entity Board structure)*	Date Appointed	Date Resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee / Ministerial task team)	No. of Meetings Attended
				(University of South Africa) and BCom Degree (University of KwaZulu Natal). • Municipal Executive Financial Management (Wits Business School)				
Sipuka O	Member	2 June 2022	Active	• PhD in Philosophy, University of Cape Town. • Masters in Disability Studies – University of Cape Town. • Global Executive Development Programme –	Corporate Governance, Policy Development, Higher Education	• National Development Agency • National Skill Authority Boards		12

Name	Designation *(in terms of the Public Entity Board structure)*	Date Appointed	Date Resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee / Ministerial task team)	No. of Meetings Attended
				Gordon Institute for Business Science				
Mtukela G	Member	2 June 2022	Active	• Masters Degree in Education Management • Bachelor of Arts in Education (BAEd) • Bachelor of Arts Honours Degree in English Literature. • Postgraduate Diploma in English as a Second Language, • Post-graduate Diploma in Practical Labour Law	Public Management and Risk Management, Conflict Management, Policy-making, Stakeholder Management, Facilitation, Teaching and Lecturing			20

Name	Designation *(in terms of the Public Entity Board structure)*	Date Appointed	Date Resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee / Ministerial task team)	No. of Meetings Attended
Parker KR	Member	22 December 2023	Resigned (17 Oct0ber 2024	• Legal degree - B. Proc, University of South Africa • Certificate in Labour Law – University of Cape Town • Arbitrator - Arbitration Forum • Certificate in Disability-Medicine – Marshall University • Mediation Training Land Rights • National Land Mediation Training • Effective Mentoring	Legal	• The Independent Development Trust (IDT) • The South African Geographic Names Council (SAGNC) • South African Heritage Resources Act (SAHRA).		1

Name	Designation *(in terms of the Public Entity Board structure)*	Date Appointed	Date Resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee / Ministerial task team)	No. of Meetings Attended
				• Mediation, Pan African Bar Association.				

Committees

Committee	No. of Meetings Held	No. of Members	NameS of Member
Corporate Services Committee	5	3	Metuse M
			Maharaj S
			Schoeman I - *Resigned*
			Parker KR
Artistic, Education and Development Committee	4	3	Shoba N
			Ndletyana M
			Mtukela G
Audit and Risk Committee	11	5	Bukula M
			Nabane CD
			Sipuka O
			Mafani MK
			Nyenyiso S

Remuneration of Council members

Refer to Note 18 of the Annual Financial Statements for a detailed table of Council members' remuneration during the 2024/25 financial year.

5. RISK MANAGEMENT

Mandela Bay Theatre Complex Council approved the Revised Risk Management Policy supported by the Risk Appetite during quarter 4 of 2024/25. This was a culmination of the Risk Management Workshop which was held during Quarter 3 of the year under review. MBTC assesses risk on an ongoing basis which is monitored through quarterly reports that capture occurrence, changes and mitigation of identified risks as well as the identification of new and emerging risks. The Executive Management Team serves as the Risk Management Committee and performs ongoing risk assessment and monitoring implementation of agreed mitigation action plans. In this regard, MBTC prioritised risk management action plans which are a key focal point for discussion and implementation. The MBTC Audit and Risk Committee independently monitors the enterprise risk management system to ensure its effectiveness. Risk Management at MBTC is an ongoing activity where risk areas are prioritised and appropriate mitigation activities implemented to ensure continuous improvement of operational performance. Ultimately, Risk Management continues to be a developing yet significant area, in terms of which solutions and mechanisms are constantly suggested and revised by both the Council and the Audit and Risk Committee.

There are numerous risks that have been identified as critical for MBTC. Amongst them is the risk of underfunded mandate (inadequacy of the budget), the Theatre facilities not being consistent with the business model and poor reputation caused by cancelation of events (productions). In addition, the is an inherent risk of fraud and corruption as well as general non-compliance with legislation. However, non-compliance with legislation, budget inadequacy and Cybercrime has been identified as a key risk area in which appropriate mitigation strategies must be implemented.

MBTC has reviewed its ICT systems and appropriate improvements are being implemented. However, the risk of loss of data remains high. In line with recommended practices of risk governance, the Council has emphasized the importance and value of treating risk as integral to the way it makes decisions and executes its duties. During 2024/25 financial year, the posts of Chief audit Executive and the Risk and Compliance Manager were earmarked for recruitment during 2024/25, thereby enabling MBTC to execute and manage its strategic and operational risks effectively.

6. INTERNAL CONTROL UNIT

MBTC does not have a dedicated internal controls unit, instead, the Office of the Chief Financial Officer, Planning, Monitoring and Reporting Office in collaboration with the appointed Internal Auditors is responsible for development and implementation of the internal controls. The post of Chief Audit Executive was approved in October 2024; recruitment processes are underway and will be completed during Quarter 1 of 2025/2026.

7. INTERNAL AUDIT AND AUDIT COMMITTEES

Name	Qualifications	Internal or External	If internal, position in the public entity	Date Appointed	Date Resigned	No. of Meetings Attended
Dr. Mvuleni Bukula	• Chartered Director in South Africa CD(SA), Institute of Directors (SA) • Master's Degree in Business Administration – MBA, Nelson Mandela University - Business School • Post Graduate Diploma in Project Management, Stellenbosch University Business School. • National Diploma: Public Management Nelson Mandela University • BCom Degree (Majors - Auditing & Business Management), Vista University	External		01 October 2022	Active	8
Mr. Comfort Dithula Nabane	• Finance and Accounting.	External		01 October 2022	Active	10

Name	Qualifications	Internal or External	If internal, position in the public entity	Date Appointed	Date Resigned	No. of Meetings Attended
	• Certificate of Accreditation In Internal Quality Assessment or Validation. • Certificate: Minimum Anti-Corruption. • Certificate: Advanced Management Development Programme. • B Tech Finance and Accounting (Public). • Certificate of Successful Completion: Nyukela Public Service Senior Management Service Pre-Entry Programme. • Magister Technologiae: Cost and Management Accounting (Awaiting Outcomes of the Examination)					

Name	Qualifications	Internal or External	If internal, position in the public entity	Date Appointed	Date Resigned	No. of Meetings Attended
Dr. Olwethu Sipuka	• PhD in Philosophy, University of Cape Town. • Masters in Disability Studies – University of Cape Town. • Global Executive Development Programme – Gordon Institute for Business Science	External		01 October 2022	Active	3
Mr. Misile Mafani	• B. Com (Risk Management and Strategy Formulation & Implementation) • Programme: Risk Management (Technical Analysis) • Project Management Diploma • Certified Fraud Examiner (ACFE)	External		01 October 2022	Terminated	3
Mr. Sizwe Nyenyiso	• Doctor of Philosophy (Accounting) • Master of Philosophy in Internal Auditing	External		01 February 2024	Active	11

Name	Qualifications	Internal or External	If internal, position in the public entity	Date Appointed	Date Resigned	No. of Meetings Attended
	• B.Tech: Internal Auditing • NDip: Internal Auditing • Certified in Risk and Information Systems Control. • Certified Fraud Examine. • Certified Internal Auditor					

8. COMPLIANCE WITH LAWS AND REGULATIONS

MBTC monitors compliance with applicable legislation, especially the PFMA, throughout the entity. Monthly and Quarterly compliance reports are prepared and EMT is tasked to address areas of non-compliance. The Council has consistently governed compliance with applicable laws and regulations in terms of its governing legislation. The entity has also adopted internal rules, standards and policy items in a way that supports MBTC's aspiration of being ethical and a good corporate citizen. In all engagements or project, management and Council members are required to declare their interest.

9. FRAUD AND CORRUPTION

MBTC has approved and implemented Fraud and Corruption Prevention Policy. In line with the policy, fraud and corruption are actively monitored and reported on in Monthly and Quarterly reports. In future, fraud will be addressed as a standing agenda item in management meetings and in quarterly staff meetings. The Council, Audit and Risk Committee and management have always reflected on fraud and corruption issues, if any. To this end, MBTC encourages its staff and members of the public to use the toll-free national anti-corruption hotline number which may be used to report suspected fraud and corruption. Perceived high levels of fraud and corruption could jeopardise South Africa's standing among foreign investors and negatively affect business confidence. MBTC has a zero-tolerance stance against fraud, corruption and irregular conduct. A few policies and interventions are in place to mitigate the risk of fraud and corruption, including the following:

- Whistle-blowing framework which includes the National HOTLINE (0800 701 701)
- Fraud Prevention Policy
- Delegation of Authority
- Ongoing fraud and awareness discussions.

10. MINIMISING CONFLICT OF INTEREST

The Council, management and staff of MBTC have regular communication relating to the possibility of conflict of interest. Controls have been implemented from the Council to staff level where the declaration of business interests is signed annually.

At a supply chain management (SCM) level, conflict of interest is minimised as follows:

- SCM is a centralised unit which consists of a Senior Manager: Supply Chain Manager, one SCM official and ad hoc staff. The unit is overseen by the CFO.
- Each SCM official (including ad hoc staff) signs a declaration of interest form to indicate if there is a conflict of interest with suppliers and declare any business interest held by the incumbent.
- The CFO has access to all purchase orders for review ensuring that the suppliers are valid and the supplier with the qualifying quotation has been awarded the order. All procurement is approved in terms of the approved delegations and reviewed by the Planning, Monitoring and Reporting Unit to ensure compliance and safeguard the interests of the institution.
- SBD 4 forms are received from the suppliers in the process of procurement of goods and services.
- For tenders, the Bid Evaluation Committee and Bid Adjudication Committee are independent members and are also requested to sign independence declarations when the committee convenes. Where a conflict of interest is identified, the members will be recused in the process of awarding the tender.
- When goods are received, payment is made by the Finance Manager who is independent from the SCM process. All payments are reviewed and released by CFO as per levels of the Delegation of Authority Policy and finally approved by the CEO.

In compliance with the spirit of good governance, MBTC has consistently maintained a register of interests which consolidates the declaration of interest forms that are signed by Council and committee members, at all meetings conducted, and are collected for purposes of recording accountability. This spans across the entity as a whole and aims to enable an effective control environment that supports the integrity of information for internal decision-making and for the MBTC's external reports.

11. CODE OF CONDUCT

The ethical standards of business of MBTC should reflect the values of the new South Africa and its diverse society. The development of a Code of Conduct policy is intended to assist in the development of acceptable ethical and professional behaviour by all employees. It is also intended to promote teamwork, exemplary behaviour, and good conduct to enhance the efficiency and effectiveness of the service delivery. It is envisaged that through compliance with the Code of Conduct policy, the MBTC will be well positioned to bring about greater professionalism , teamwork and collaboration within the workplace. The Code of Conduct policy was developed and approved in March 2024/25 financial year and management undertakes to popularise and operationalize the policy which is aimed at enhancing the good standing and the integrity of the MBTC.

12. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

i. Environmental
The Council is required to ensure appropriate are taken to observe, provide and implement the Occupational Health and Safety Act 85 of 1993, the statutory law administered by the Department of Employment and Labour. MBTC provides for this aspect through the provision of safety from hazards and health of all persons and stakeholders that may arise out of or in connection with its activities. During 2023/24 floods threatened the livelihood of artists and the existence of the institution by damaging the main theatre thereby affecting the staging of acquired productions and festivals, and leasing of the venue. The repairs and Maintenance of the theatre progressed during the whole 2024/25 financial year. This impacted on the MBTC strategic goals which sought to increase revenue, increase use of theatre facilities and increased patronage. The MBTC was proactive by utilising local venues which ensured beneficiation of artists through job creation.

ii. Health and Public Safety
MBTC provides and always maintains safe and healthy working conditions and shall always comply with the Occupational Health and Safety Act 85 of 1993 ("OHSA"). The Council approved the Occupational Health and Safety Act during March 2024/25 financial year which will ensure that critical compliance matters are being attended to. The conformity with relevant acts and on-time submission of accurate regulatory returns and/or reports where cases may arise is confirmed in the following instances:

- Where the Facilities Unit shall ensure that a copy of the fire regulations and emergency evacuation procedures and the drill to be used in the event of a fire and emergency evacuation is prominently displayed.
- The Stage Services Unit or his appointee draws the artist's attention thereto.
- Keeping abreast of the OHSA legal requirements

In 2024/25 financial year MBTC did not have material or repeated regulatory penalties, sanctions or fines for contraventions of/or non-compliance with the statutory obligations detailed above.

iii. Portable Fire Fighting Equipment
A service provider contract for the maintenance of firefighting equipment is in place. Additionally, the Emergency Service Department, Fire Brigade Service Division issued a Certificate of Fitness to MBTC for 2023/24 financial year. Controlled fire burns to reduce combustible biomass will be installed during 2024/25 financial year.

Security Service Provider
MBTC extended the contract signed with the security service provider on a month-to-month basis. This was due to the inability to source a service provider and contract thereof within the available 2024/25 budget. Guard patrol, CCTV monitoring, and alarm system including armed response services were provided during 2024/25 financial year and there were no key security incidents reported.

iv. Business continuity management
It is important to MBTC that its activities and services operate efficiently and effectively.

Programme 1: Administration secondary purpose seeks to provide the MBTC with core support services, including administrative, financial, human resources, communications and marketing. Assist with implementing integrated business activity management functionality. The continued closure of the theatre due to floods negatively impacted the revenue generation prospects of MBTC, but alternative venues were identified. The repairs and maintenance project of the theatre proceeded without interruptions during 2024/25 and will be finalised in Quarter 1 of 2025/26 financial year.

The entity has low appetite for any risks that may jeopardise its standards of operation or could lead to a loss of confidence by its stakeholders, the public, or key government agencies. To safeguard business continuity, procured services of a PASTEL partner to create cloud-based backups of institutional data to guard against data loss. Despite having identified strategies above, the MBTC continued to ensure that its infrastructure, business processes and emergency management procedures have the flexibility required to safeguard the interests of its key stakeholders, reputation, and brand.

13. COMPANY SECRETARY

The Secretariat is accountable to the Council on matters of good governance and changes in legislation to:

13.1 Ensure that Council procedures are followed and reviewed regularly.
13.2 Maintain statutory records per legal requirements.
13.3 Provide the Council as a whole, and individually, with detailed guidance as to how their responsibilities should be properly discharged in the best interest of MBTC and on good governance principles.
13.4 Keep abreast of and inform the Council of current corporate governance thinking and best practice.
13.5 Assist with training programmes for new Council members.
13.6 Ensure that the Council Charter and the Charters of Council committees are kept up to date.
13.7 Prepare and circulate Council and Council Committee documents.
13.8 Elicit responses, input, and feedback for Council and Council committee meetings.
13.9 Assist in drafting annual work plans.
13.10 Ensure preparation and circulation of minutes of Council and committee meetings.
13.11 Assist with the evaluation of the effectiveness of the Council, committees, and individual members.
13.12 Maintain a register of members' interests, minutes of meetings, resolutions, and attendance registers.

14. SOCIAL RESPONSIBILITY

During the financial year, MBTC undertook certain programmes or interventions that are of corporate social responsibility in nature. These programmes include the following:

Benevolent Contribution
During the 2024/25 financial year, the MBTC contributed R15,000.00 each as benevolence support towards the funeral arrangements of the late Reverend Pat Pasha in January 2025 and the late Mr Mkhonto in January 2025.

Isakhono Awards
The Isakhono Awards is a business support programme aimed at encouraging and supporting excelling artists from the Eastern Cape to produce new works. Launched in January 2022, there have been 27 beneficiaries, with 6 benefiting R1,2million for the year under review.

Mandela Bay Theatre Complex Audit and Risk Committee Report

For the year ended 31 March 2025

15.1 Introduction

The Audit and Risk Committee (ARC) is pleased to present its report for the financial year ended 31 March 2025. This report is prepared in compliance with the Public Finance Management Act (PFMA), Treasury Regulations, and the ARC Charter, and is intended to provide Council, the Department of Sport, Arts and Culture (DSAC), and stakeholders with assurance regarding governance, risk, compliance, and financial oversight at the Mandela Bay Theatre Complex (MBTC).

15.2 Audit Committee Governance and Responsibility

The ARC confirms that it has discharged all its responsibilities in accordance with section 76(4)(d) read with section 77 of the PFMA and Treasury Regulation 3.1.13. The Committee regulated its affairs in line with its approved charter, holding four scheduled meetings and two special meetings during the year. Attendance was consistently high, and all meetings were quorate.

The Committee met independently with both the Auditor-General of South Africa (AGSA) and Internal Audit without management present, thereby reinforcing independence and objectivity. The ARC also undertook a self-assessment of its performance to strengthen its own effectiveness.

15.3 Effectiveness of Internal Control

Internal Audit executed risk-based audits during the year, including:

- Quarterly Reviews of performance information (financial and non-financial) for Q1, Q2, Q3 and Q4.
- Risk Assessment Review (2024), Reviews of the Annual Financial Statements and Annual Performance Report for 2024/25.

The Committee is satisfied that Internal Audit operated independently and with professionalism. However, significant weaknesses persist in internal control:

- Inadequate document management and reconciliations, leading to misstatements.
- Absence of structured contract management processes, resulting in irregular expenditure.
- Lack of a dedicated Chief Audit Executive and Risk and Compliance Officer.

- Weak monitoring of the audit action plan, leading to material audit findings. The ARC continues to hold management accountable for addressing these deficiencies and will closely monitor progress against the agreed Audit Action Plan.

15.4 Combined Assurance and Key Audit Matters

The ARC applied the principles of *combined assurance* by coordinating oversight across management, Internal Audit, and AGSA. Key audit matters raised during the external audit included:

- **Qualified opinion:** The AGSA issued a qualified audit outcome with findings due to uncorrected material misstatements.
- **Irregular expenditure:** **A G S A** was unable to determine the full extent of the irregular expenditure that occurred during the financial year as it was impractical to do so.

The Committee is reassured that no material uncertainties were raised on going concern, with DSAC funding ensuring continued viability.

15.5 Risk Management and Fraud Prevention

The Committee recognises that risk management must be institutionalised. A dedicated Risk Management Framework and Fraud Prevention Plan are under development. The ARC emphasised to management that risk registers, fraud risk assessments, and whistleblowing mechanisms must be embedded in operations.

Particular focus was placed on procurement risks, where control deficiencies have led to irregular expenditure. The ARC directed that fraud risk be reviewed quarterly and that Internal Audit include targeted fraud risk reviews in its plan.

15.6 Oversight of Consequence Management

The ARC monitored management's handling of irregular, fruitless, and wasteful expenditure. Concerns remain regarding:

- Delays in implementing consequence management.
- Weak enforcement of accountability in procurement processes.

The Committee has made it clear that consequence management must be a standing item in management reporting, and it will continue to monitor recovery or corrective actions.

15.7 Oversight of Performance Information

As part of its oversight of predetermined objectives, the ARC reviewed the Annual Performance Report (APR) for 2024/25 and the selected programme audited by AGSA. Material misstatements in performance indicators were identified and corrected. The ARC emphasised that performance information must be credible, verifiable, and aligned to MBTC's mandate of promoting arts and culture. To this end, the Committee has directed management to finalise a Performance Information Policy and to implement more robust review processes before submission to AGSA.

15.8 In-Year Monitoring and Compliance

The Committee reviewed quarterly financial and performance reports submitted to DSAC and National Treasury and was satisfied with their timeliness and general quality. However, weaknesses persisted in compliance with PFMA, SCM regulations, and Treasury instructions. The Committee continues to press for improved policy adherence and training for officials.

15.9 Conclusion and Forward-Looking Focus

The ARC acknowledges that while MBTC still faces challenges in procurement compliance, irregular expenditure, and financial sustainability, significant improvements have been made in reporting quality and accountability mechanisms. The ARC accepts the conclusions of the Auditor-General and recommends the audited Annual Financial Statements for adoption.
Looking ahead, the Committee will prioritise:

- Driving MBTC towards a clean audit outcome.
- Strengthening liquidity and cash flow management.
- Finalising the appointment of a Risk and Compliance Officer.
- Embedding consequence management and fraud prevention.
- Enhancing coordination across combined assurance providers.

The ARC remains committed to ensuring that MBTC fulfils its mandate with accountability, transparency, and sound governance.

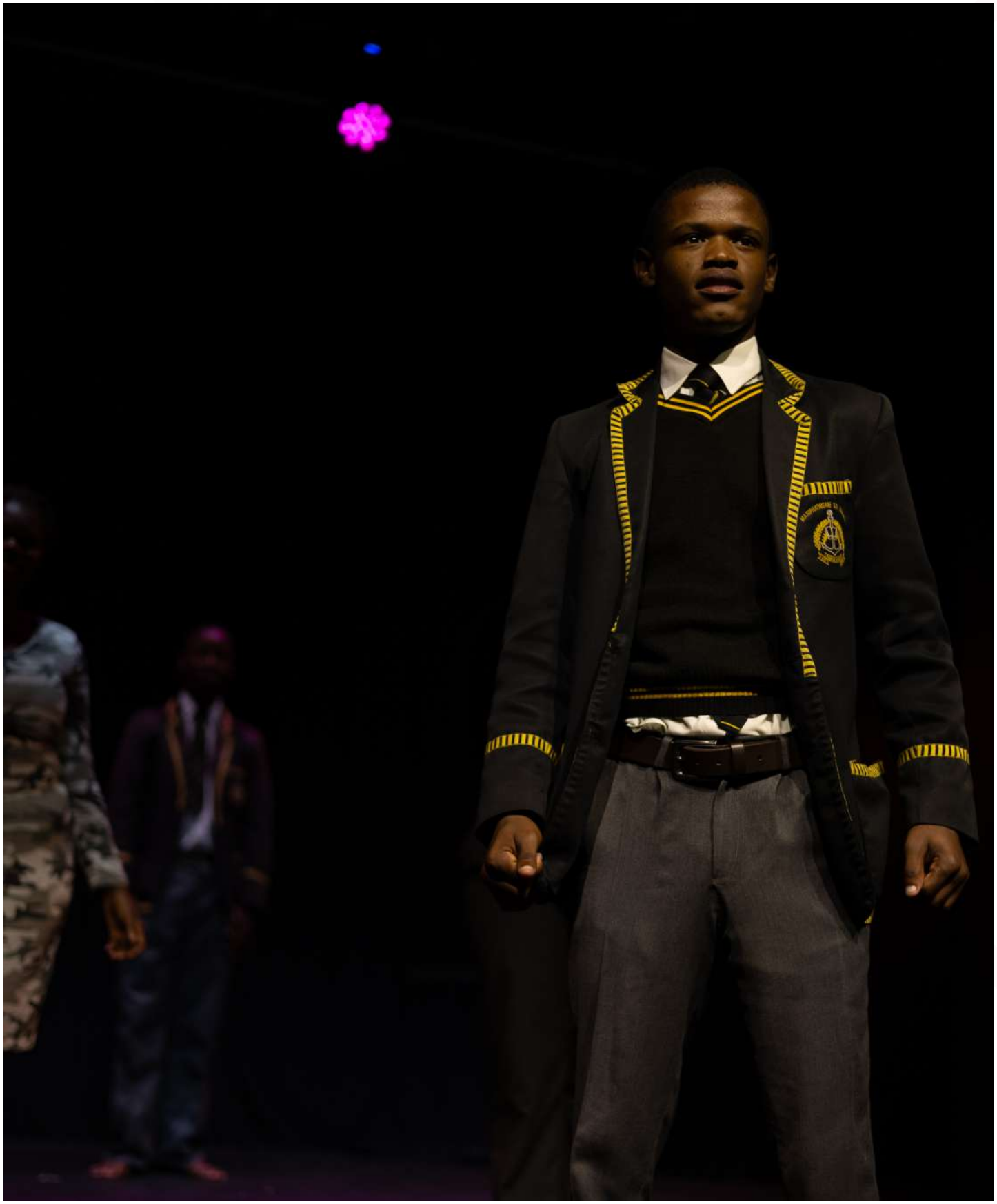
This report was compiled by:



Dr. Mvuleni Bukula, CD(SA) ®
Former Chairperson of Audit & Risk Committee
Mandela Bay Theatre Complex
27 August 2025

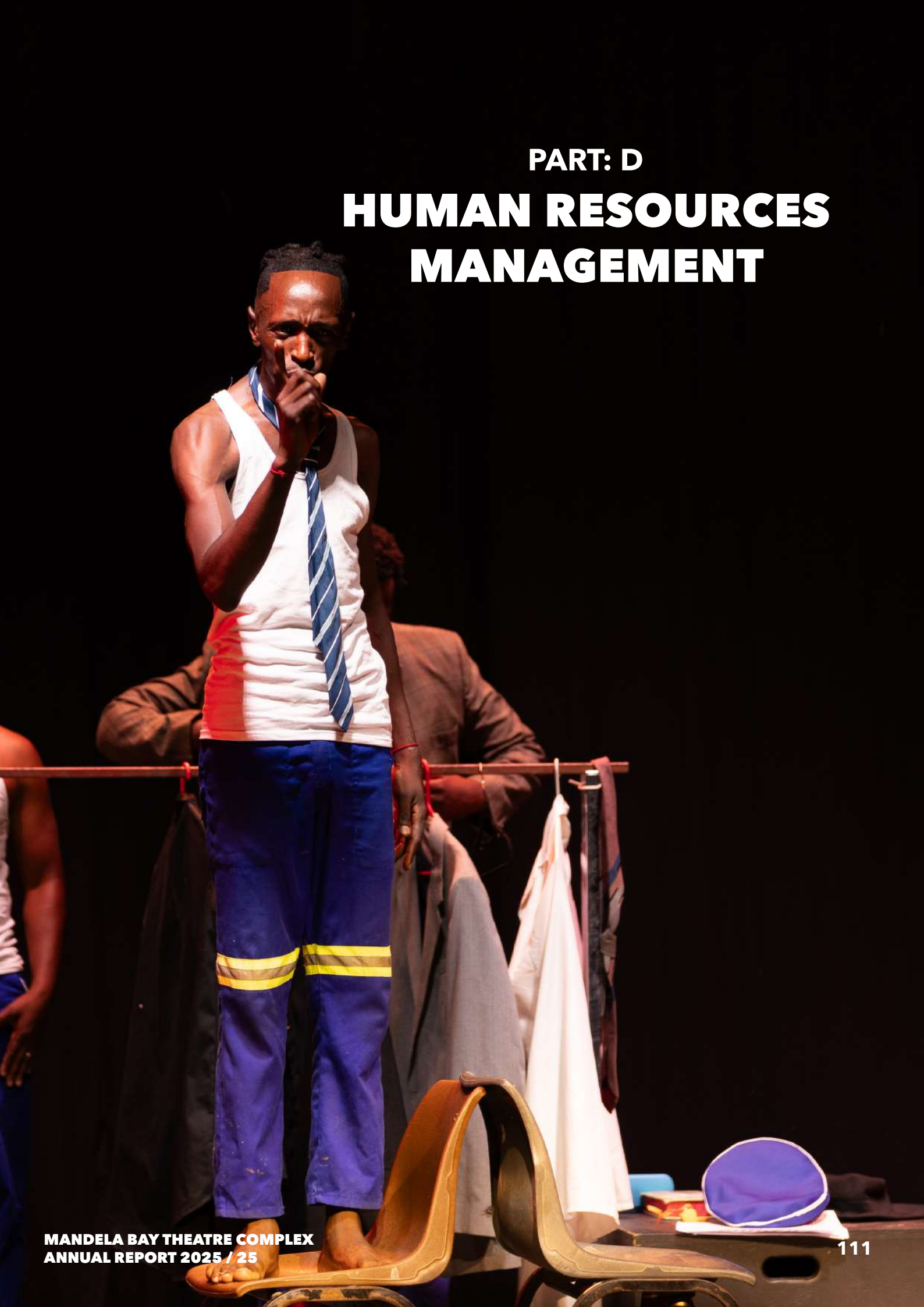
16. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

Refer to PART E: PFMA Compliance Report.



PART: D

HUMAN RESOURCES MANAGEMENT



1. INTRODUCTION

1.1 Overview of Human Resources (HR) matters at the public entity

The HR Unit seeks to align its objectives with MBTC's overall direction, guide its actions and maintain transparency in support MBTC institution's mission through its HR Plan. A key driver of HR is to build upon HR's foundation in a way that allows foresight to develop long-term strategies while also providing flexibility to support the rapid growth of MBTC.

1.2 Set HR priorities for the year under review and the impact of these priorities

HR GOALS 2024/25	KEY ACTIVITIES	OUTPUT	TIME FRAME	RESPONSIBLE PERSON	STATUS
Increase the institution's effectiveness of human resources to better serve MBTC by implementing policies and procedures to ensure compliance with legislation to provide a safe and healthy work environment.	a) Review and approve HR Policies and Procedures, circulated. b) Workshop sections of the Policies and Procedures c)Leave Management	a) Four HR related policies were approved in Q4 of 2024/25: Revised HR Policies and Procedure Manual, Revised Recruitment Policy, Revised Conditions of Employment, Revised Remuneration Policy b) A policy reading workshop was conducted on 06/02/2025. c) Leave capturing was performed in all four quarters during the financial year.	31 March 2025	Senior Manager: HRM	HR Policies developed, reviewed and approved and circulated to staff members.
To provide guidelines on the implementation of job descriptions and job evaluation systems for all departments at MBTC.	Identify and determine the contents of Job Descriptions for new positions at MBTC.	Job profiles were developed for the following positions: HR Manager, SCM Manager, SCM Officer, Accountant, HR Officer, Sales and Publicity Assistant and Theatre Lights Assistant.	31 March 2025	Senior Manager: HRM	Job descriptions are available for all mentioned positions.
Implement recruitment and selection strategies to recruit a diverse workforce at MBTC.	All the identified vacancies will be advertised, and recruitment processes will be initiated once vacancies are identified	Evaluate all job vacancies to ensure they meet the institution's needs.	Quarterly	Senior Manager: HRM	Three African Females and One Coloured Male were recruited during the year under review.
	Institutions' organogram is relevant, sustainable, and updated when needed	To ensure the Institutions organograms is relevant.	11 October 2025	Senior Manager: HRM	The organogram was reviewed and updated during the year under review.

HR GOALS 2024/25	KEY ACTIVITIES	OUTPUT	TIME FRAME	RESPONSIBLE PERSON	STATUS
Develop and implement a performance management system that includes performance reviews, talent reviews, workforce planning and succession planning activities.	Evaluate Performance Agreement Contracts to ensure they are aligned with Key Performance Areas as per the approved Annual Performance Plan Performance Indicators.	Ensure Performance Agreement Contracts are aligned with Key Performance Areas and job profiles.	Quarter 1 – 2025/26	Senior Manager: HRM	The activity was not achieved during the year under review. Terms of reference will be compiled and issued within Q1 of 2025/26 for the development of industry aligned performance agreements.
	Implement and maintain the MBTC Performance Management System	Quarterly Performance Appraisals were conducted for all 4 quarters of the year under review.	Quarterly	Senior Manager: HRM	The activity was achieved during the year under review.
Determine existing competency gaps and create and implement development programs that focus on strengthening the skills of employees and providing information and guidance to help them grow as professionals.	Determine employee training needs as identified during the performance appraisals.	Employees will have the necessary skills and knowledge they need to perform their daily tasks.	Quarterly	Senior Manager: HRM	The activity was not achieved during the year under review. However, management will ensure that training and development is prioritised during 2025/26.
	Ensure that there is equal access to training and development opportunities.	Training and Development initiatives implemented for all staff.	11 October 2025	Senior Manager: HRM	Training interventions on Payroll Processing and Leave Management were implemented during the year under review.
To create an organisational climate and culture that is conducive to wellness by empowering employees with wellness education and lifestyle skills.	Facilitate wellness programmes that include customized employee-centric health programs / workshops.	Wellness activities contribute to a positive work environment and healthy working relationships.	Quarters 2 and 3	Senior Manager: HRM	The planned activities were achieved during the year under review and exceed by one activity.

1.3 Challenges faced by the public entity

Challenge	Mitigation Strategy
Leave Management	The HR Unit will prioritize advocacy sessions on the Leave Policy so that all staff members are aligned to the policy provisions which will assist in minimising negative audit findings.
Lack of understanding of the Performance Management System	To workshop staff members on aspects of Performance Management System. MBTC Management will review the policy in 2025/26 followed by advocacy and training sessions on the revised policy. Additionally, management will also ensure that performance agreements discussions form part of the afore-mentioned workshops so that employees are aligned to all the key aspects that form part of the performance management system.

2. HUMAN RESOURCE OVERSIGHT STATISTICS

Programme/Activity/Objective	Total Expenditure for the Entity (R'000)	Personnel Expenditure (R'000)	Personnel Expenditure as a % of Total Expenditure (R'000)	No. of Employees	Average personnel cost per employee (R'000)
Programme 1	36 800	7 474	14.54%	19	393
Programme 2	13 930	5 455	10.61%	8	682
Programme 3	669	-	-	-	-
TOTAL	**51 399**	**12 929**	**25%**	**27**	**1 075**

Personnel Cost by Programme / Activity / Objective
Personnel Costs for Programme 3 are included in Programme 2, both Programmes are undertaken by the same personnel.

Personnel cost by salary band

Level	Personnel Expenditure (R'000)	% of Personnel Expenditure to Total Personnel Cost	No. of Employees	Average Personnel Cost Per Employee (R'000)
Top Management	3 216	24,88%	2	1 608
Senior Management	2 414	18 67%	3	805
Professional qualified	1 640	12.69%	3	547
Skilled	5 291	40.92%	17	311
Semi Skilled	368	2.84%	2	184
Unskilled	-	-	-	-
TOTAL	**12 929**	**100%**	**27**	**3 449**

Performance Rewards

There were no performance rewards awarded during the 2024/25 financial year.

Training Costs

Programme/Activity/Objective	Total Expenditure for the Entity (R'000)	Personnel Expenditure (R'000)	Personnel Expenditure as a % of Total Expenditure (R'000)	No. of Employees	Average personnel cost per employee (R'000)
A report writing workshop conducted on 25/02/2025	None	None	None	22	None
Strategy Implementation workshop conducted on 11/12/2024	None	28	0.18%	23	1 204.00
TOTAL	**None**	**28**	**0.18%**	**45**	**1 204.00**

Employment and vacancies

Programme/Activity/Objective	2023/2024 No. of Employees	2024/2025 Approved Posts	2024/2025 No. of Employees as at 31 March 2025	2024/2025 Vacancies	% of Vacancies
Programme 1: Administration	11	35	17	18	51.43%
Programme 2: Business Development	13	8	6	2	25.00%
Programme 3: Public Engagement	Same as Programme 2 : Business Development. Employees are responsible for both programmes				
Total	**24**	**43**	**23**	**20**	**46.51%**

Programme/Activity/Objective	2023/2024 No. of Employees	2024/2025 Approved Posts	2024/2025 No. of Employees	2024/2025 Vacancies	% of Vacancies
Top Management	2	4	2	2	50%
Senior Management	1	4	3	1	25%
Professional qualified	22	7	3	4	57.14%
Skilled	3	26	13	13	33.33%
Semi Skilled	3	2	2	-	0%
Unskilled	-	-	-	-	-
TOTAL	**31**	**43**	**23**	**20**	**46.51%**

Management could not fill the position of Executive Producer despite the two recruitment attempts during the period under review. The Council reviewed and approved the Recruitment Policy during the year under review, which includes headhunting to address recruitment where vacancies are hard to fill and require specific competencies. Efforts to fill in vacant posts will be undertaken during 2025/26 financial year. There were vacancies for senior managerial posts for a period of four months, subsequently, management has filled two of those positions; namely, Human Resources Manager and Supply Chain Manager.

All published adverts received maximum coverage, nationally and provincially including MBTC social media platforms for wider reach of competent candidates. Funding was made available for staff developmental initiatives which paved the way for internal career progressions. Additionally, the institution embarked on a job evaluation and salary benchmarking initiative which brought about the restructuring of the institutional organogram identification of critical posts, and improved remuneration offerings to assist with staff retention and improved morale and most importantly, institutional performance.

Employment changes

Salary Band	Employment at beginning of period	Appointments	Terminations	Employment at end of the period
Top Management	2	0	0	2
Senior Management	1	2	0	3
Professional qualified	3	0	0	3
Skilled	15	2	5	13
Semi Skilled	2	0	0	2
Unskilled	0	0	0	0
TOTAL	**23**	**4**	**5**	**23**

Reasons for staff leaving

Reason	Number	% of Total No. of Staff Leaving
Death	-	-
Resignation	2	4.65%
Dismissal	2	4.65%
Retirement	-	-
Ill health	-	-
Expiry of contract	1	2.33%
Other	-	-
Total	**5**	**11.63%**

Five (5) x staff members exited the entity in 2024/25 as detailed below.

- The former Marketing Officer resigned in August 2024 and no reason for her resignation was indicated on her exit.
- The former Skills Development Officer resigned in August 2024 due to personal ambitions and focus on artistic interests.
- The former Accountant's probation was not confirmed due to poor work performance within the first three months of her employment which had commenced on 08 July 2024 until 30/09/2024.
- The former Box Officer was subjected to a formal disciplinary hearing for gross misconduct and was found guilty. She was subsequently dismissed, and her last working day was 30/09/2024.
- The former Community Arts Development Officer's contract expired on 31/03/2025, it was not renewed.

Labour Relations: Misconduct and Disciplinary Action

Nature of Disciplinary Action	Number
Verbal Warning	-
Written Warning	-
Final Written warning	-
Dismissal	2
Total	**2**

Equity Target and Employment Equity Status

Levels	MALE							
	African		Coloured		Indian		White	
	Current	Target	Current	Target	Current	Target	Current	Target
Top Management	2	-	-	-	-	-	-	-
Senior Management	-	-	1	-	-	-	-	-
Professional Qualified	1	-	-	-	-	-	-	-
Skilled	6	-	2	-	-	-	-	-
Semi Skilled	1		-	-	-	-	-	-
Unskilled	-	-	-	-	-	-	-	-
TOTAL	**10**	**-**	**3**	**-**	**-**	**-**	**-**	**-**

Levels	FEMALE							
	African		Coloured		Indian		White	
	Current	Target	Current	Target	Current	Target	Current	Target
Top Management	-	-	-	-	-	-	-	-
Senior Management	2	-		-	-	-	-	-
Professional Qualified	2	-	-	-	-	-	-	-
Skilled	4	-	-	-	-	-	1	-
Semi Skilled	-	-	1	-	-	-	-	-
Unskilled	-	-	-	-	-	-	-	-
TOTAL	**8**	**-**	**1**	**-**	**-**	**-**	**1**	**-**

Levels	Disabled Staff							
	Male		Female		Indian		White	
	Current	Target	Current	Target	Current	Target	Current	Target
Top Management	-	-	-	-	-	-	-	-
Senior Management	-	-	-	-	-	-	-	-
Professional Qualified	-	-	-	-	-	-	-	-
Skilled	-	-	-	-	-	-	1	-
Semi Skilled	-	-	-	-	-	-	-	-
Unskilled	-	-	-	-	-	-	-	-
TOTAL	**-**	**-**	**-**	**-**	**-**	**-**	**1**	**-**

The institution does not have an employment equity plan for the period under review hence management is not able to indicate employment equity targets. Management will ensure that it develops an Employment Equity Policy during the 2025/26 financial year to address employment equity targets for purposes of bringing about a workforce that is more representative of all demographics.

PART: E

PFMA COMPLIANCE REPORT



1. Supply Chain Management Report

Mandela Bay Theatre Complex (MBTC) has only been listed in Schedule 3A effective 01 April 2024. It is only from this date that the PFMA and related Treasury regulations are applicable to the entity.

- The matter is highly technical in nature and there were extensive consultations that were performed by the Auditor General of South Africa ("AGSA") in arriving at the conclusion. The implications of the conclusion are such that, information that might have been reported in the past, should possibly not have been classified as Unauthorised, Irregular, Fruitless and Wasteful ("UIFW") Expenditure in the first place. As such the institution does not have opening balances from the previous financial year because of the applicability of the PFMA.
- SCM currently has a Senior Manager: SCM and SCM Officer responsible for procurement of goods and services, assets, facilities and Infrastructure. The processing is predominantly manual, and only purchase orders are processed on SAGE and the plan is to migrate the procurement of goods and services to SAGE in the foreseeable future to ensure that automation is achieved and risks related to procurement of goods and services are mitigated. The plan is to prioritize the automation of processing as it has proven to improve document management and will assist with compliance and simplifying procurement processes for the institution.
- The institution uses Durcharme Asset Verification App for updating the Fixed Asset Register and ensuring that we comply with requisite legislation and reporting standards.
- The institution did incur Irregular Expenditure during the year under review which has not been quantified and will be disclosed in terms of the Regulations at the time it is quantified.
- The institution experienced challenges which were because of migration from a Non-Profit Company (NPC) to a Schedule 3A entity which affected the tax matters of the institution where tax credits for the Schedule 3A entity were recognised under the NPC. The institution entered the Voluntary Disclosure Programme to address the tax credits and to ensure that the institution complies with the South African Revenue Services prescripts as a newly declared Schedule 3A entity. This has a potential to result in Fruitless and Wasteful Expenditure once the process is concluded the institution will disclose the expenditure,
- The entity strives to pay all service providers within 30 days as prescribed, however there have been instances where the payments have exceeded the 30 days threshold; this is caused by delays on submission by service providers of key compliance documents. No material losses were reported in the year under review.

No	Supplier	Name	No	Supplier	Name
1	AAN0002	A and S Printers	56	LIN001	LineOut Live Events and Production
2	AAN0003	A and L Fire	57	LIT0002	Lithemba Nziweni
3	ADR0002	Adreach Group	58	LLA0001	LL and Mtha (pty)ltd
4	AKI0001	Akiha Business Solutions	59	LUN0001	Luntu Lonke Technologies & Conferencing
5	ARE0001	Arena Holdings	60	LUN001	Luntu Lonke Media
6	ASP0001	Aspigon Fire cc	61	MAG001	Magnetic Storm
7	ATH0001	Athenaeum	62	MAK0001	Makro SA
8	ATL0001	Atlas Security	63	MAT0001	Matrix Urban Designers and Archtects
9	AUD0001	Auditor General of South Africa	64	MAZ0001	Mazars
10	BAY0001	Bay Catering (pty) ltd	65	MBA0002	Mbasa Media Production
11	BES0001	Bespoke Entertainment Solutions	66	MED0001	Media24 News
12	BLU0001	Bluelight Security	67	MEN0001	Mendi Arts Centre
13	BLU0002	Bluewater Bay Sunrise Hotel	68	MOD0001	Modern and New Trading
14	BRA0001	Network Associates	69	NDO0001	Ndokhula Trading CC
15	BSH0001	BSH Guards	70	NDP0001	NDP Video productions
16	BTK0001	BTKM Quantity Survors EC (Pty)	71	NEX0001	Nexia Sab&t
17	CAD0001	CA Du Toit Eastern Cape (Pty) Ltd	72	NKE0002	Nkelobhema Trading
18	CAR0002	Carved Unlimited	73	NON0002	Nonoga General Trading
19	CHU0001	Chumile Holdings (PTY)LTD	74	OKM0001	Okman
20	COJ0001	Cojen Suppliers (Pty) Ltd	75	ORI0001	Oricol Environmental Services
21	DAN0002	Dante Personnel Recruitment	76	OSH0001	OS Holdings (Pty) Ltd
22	DAN0003	Dantosmart (pty) ltd	77	PER0001	Perfect Circle CC
23	DEK0001	De Kelder Restaurant	78	PLA0001	Platinum Suppliers (PTY)LTD
24	DEV0001	De Vos Attorneys	79	POP0001	Pop up and dine catering services
25	DIM0001	Dimension Data (Pty) Ltd	80	RED0001	Red Leopard IT
26	DUC0001	Ducharme Consulting	81	REL0001	Reliable Accountants
27	DWR0001	DWR Distribution	82	RES0001	Resound Events Solutions
28	EME0001	Emergence Growth South Africa Pty	83	RUS0001	Rushmere Noach Attorneys
29	EPW0001	EP Web ICT (Pty) Ltd	84	SAG0002	SA Group
30	EVE0001	Eventhire Network	85	SAN0003	Sanmish Restaurant T/A De Kelder Restaurant
31	EXP0001	Expanded Horizons (Pty) Ltd	86	SGE0001	SG Event Logistics (Pty) Ltd
32	FAT0001	Fat Cats Catering	87	SMS0001	SM Sales Pty Ltd
33	FRE0002	Freelance	88	SOU0006	South African Institute of Chartered Accountants
34	FRE0003	Freethought World	89	SPL0001	Splitt Bar Agencies
35	FRO0001	frontline	90	STJ0001	St John
36	GAL0001	Gallagher Printing t/a Promo Print	91	SUN0001	Sunset Events and Accomodation
37	HIG0002	High Tide Trading	92	TEL001	Telkom
38	HUE0001	Hue-Tone Manufacturing (pty) ltd	93	THE0003	The Caledon GuestHouse
39	HYU0001	Hyundai	94	THE0008	The Institute of Directors In South Africa NPC
40	IBA0002	Ibayi Magic Pan Caterers	95	THE0010	The Laser Transport Group (PTY)LTD T/A Stuttaford Van
41	IMI0001	Imihla Consulting Pty Ltd	96	TIN0001	Tinashe Media
42	IND0001	Indonga Ziwelene	97	TRA0001	Trafalgar

No	Supplier	Name	No	Supplier	Name
43	INT0001	Integrated Technical Services Cape cc	98	TRA0002	Tractor Outdoor (Pty) Ltd
44	ISA0002	Isango Gate	99	TYR0001	TyreMArt
45	IST0001	istore Walmer Park	100	UKH0001	Ukhozi Transcribers and Secretaries
46	JAG0001	Jaguar Movement (PTY)	101	UKZ0001	University of KwaZulu Natal
47	JDC0001	Incredible connections	102	VAL001	Valmac-Office National
48	JIK0001	Jikeleza Lodge	103	VOX0001	Vox Telecommunications (Pty) Ltd
49	JTC0001	JTC Innovative Events and Catering	104	WAS0002	Washfiri Africa
50	KGO0002	Kgothletsa	105	WEB0001	Webtickets
51	KHA0002	Khanyisiba Trading (Pty) Ltd	106	WND0001	Wndlaleni Transport T/A Ndlaleni Trans
52	KON0001	Kone Elevators (Pty) Ltd	107	WON0001	Wongalabantu Trading (pty) ltd
53	KON0002	Konica Minolta South Africa	108	WOR0001	Work Station Office Furniture
54	KUM0001	Kumile Wellness and Research Consultants	109	XCL0001	Xclusive design and print
55	LEE0001	Lee Gold Music	110	ZBM0001	ZB Mdas Trading

PART: F

FINANCIAL INFORMATION



AUDITOR-GENERAL
SOUTH AFRICA

Chief Executive Officer
Mandela Bay theatre complex
Corner, John Kani Rd and Winston Ntshona Street
Port Elizabeth central
Gqeberha
6001

Date: 31 July 2025

Reference: 62381REG24/25

Dear CEO

Report of the Auditor-General on the financial statements, annual performance report, compliance with legislation and other legal and regulatory requirements Mandela Bay Theatre Complex for the year ended 31 March 202025

1. The above-mentioned report of the Auditor-General is submitted herewith in terms of section 21(1) of the Public Audit Act No. 25 of 2004 (PAA) read in conjunction with section 188 of the Constitution of the Republic of South Africa, section 40(2) trading entities of the Public Finance Management Act 1 of 1999 (PFMA)
2. We have not yet received the other information that will be included in the annual report with the audited financial statements and the annual performance report and have thus not been able to establish whether there are any inconsistencies between this information and the audited financial statements, the annual performance report or our report on compliance with legislation. You are requested to supply this information as soon as possible. Once this information is received it will be read and should any inconsistencies be identified, these will be communicated to you, and you will be requested to make the necessary corrections. Should the corrections not be made we will amend and reissue the audit report.
3. In terms of section 55(1)(d) of the PFMA you are required to include the auditor's report in the public entity's annual report to be tabled.
4. Prior to printing or copying the annual report which will include the auditor's report you are required to do the following:
    - Submit the final printer's proof of the annual report to the relevant senior manager of the Auditor-General of South Africa for verification of the audit-related references in the auditor's report and for confirmation that the financial statements, annual performance report and other information are those documents that have been read and audited. Special care should be taken with the page references in your report, since an incorrect reference could have audit implications.
    - The signature *Auditor-General* in the handwriting of the auditor authorised to sign the audit report at the end of the hard copy of the audit report should be scanned in when preparing to print the report. This signature, as well as the place and date of signing and the Auditor-General of South Africa's logo, should appear at the end of the report, as in the hard copy that is provided to you. The official logo will be made available to you in electronic format.
5. Please notify the undersigned Business Unit Leader / Senior Manager well in advance of the date on which the annual report containing this audit report will be tabled.

6. The confidentiality of information obtained in an engagement must be observed at all times. In terms of section 50 of the PAA and the International Code of Ethics for Professional Accountants of the International Ethics Standards Board for Accountants *(including International Independence Standards*), members of the staff of the Auditor General (AG), or an audit firm appointed in terms of section 25 of the PAA, may not disclose or make available any information obtained during an audit, other than the final auditor's report, to any third party without the permission of the AG or his/her delegate, unless this is to a legislature or internal committee of a legislature or a court in a criminal matter..
7. Until the steps described in paragraphs 2 and 4 of these documents are completed and the annual report is tabled as required by section 65(1) of the PFMA, the audit report is not a final and public document, and you are therefore requested to treat it as confidential.
8. Your cooperation to ensure that all these requirements are met would be much appreciated.

Kindly acknowledge receipt of this letter.

Yours sincerely

.....
Sabelo Songca

Senior Manager: Eastern Cape BU

Enquiries: Name and surname
Telephone: (073) 181 5503
Fax: (043) 709 7200

Mandela Bay Theatre Complex

Audit Report

For the year ended 31 March 2025

Report of the auditor-general to Parliament on Mandela Bay Theatre Complex

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of the Mandela Bay Theatre Complex set out on pages **134** to **187**, which comprise the statement of financial position as at 31 March 2025 statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

2. In my opinion, except for the effect of and possible effects of the matters described in the basis for qualified opinion section of this auditors report for the financial statements present fairly, in all material respects, the financial position of the Mandela Bay Theatre Complex as at 31 March 2025 and its financial performance and cash flows for the year then ended in accordance with the South African Standards of General Recognised Accounting Practice (GRAP) and the requirements of the Public Finance Management Act of South Africa 1 of 1999 (PFMA).

Basis for qualified opinion

Irregular expenditure

3. The irregular expenditure incurred during the current financial year under audit and related information on irregular expenditure was not included in the notes to the financial statements, as required by section 55(2)(b)(i) of the PFMA. Expenditure was incurred in contravention of the supply chain management requirements was not disclosed. I was unable to determine the full extent of the irregular expenditure that occurred during the financial year as it was impracticable to do so.

Corresponding figures

Revenue from non-exchange transactions

4. Revenue was not accounted for as required by GRAP 23, *Revenue from non-exchange transactions* in the prior year. Infrastructure grant was recognised as revenue, while the conditions of the grants were not met. Consequently, the corresponding figure of infrastructure grant as disclosed in note 14 of the financial statements was overstated by R1 million, while the prior year surplus and accumulated surplus were overstated by the same amount. My opinion on the current year financial statements is modified because of the effect of this matter on the comparability of the revenue for the year.

Context for opinion

5. 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.

6. 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.

7. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of matters

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

Prior year adjustments

9. As disclosed in note 32 to the financial statements, the corresponding figures for 31 March 2024 financial year were restated as a result of errors identified in the financial statements of the public entity at and for the year ended, 31 March 2025.

Responsibilities of the accounting authority for the financial statements

10. 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.

11. In preparing the financial statements, the accounting authority is responsible for assessing the public 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

12. 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.

13. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page xxx, forms part of my auditor's report.

Report on the annual performance report

14. 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 information against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting authority is responsible for the preparation of the annual performance report.

15. I selected the following material performance indicators related to Programme 2: Business development presented in the annual performance report for the year ended 31 March 2025. I selected those indicators that measure the public entity's performance on its primary mandated functions and that are of significant national, community or public interest.

- Number of productions per year
- Number of festivals per year
- Number of community outreach programmes undertaken
- Number of marketing activities undertaken
- Audience Development Plans, Institutional Promotional Plans for productions and festivals staged.

16. I evaluated the reported performance information for the selected material performance indicators 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.

17. 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
- all the indicators relevant for measuring the public entity's performance against its primary mandated and prioritised functions and planned objectives are included
- the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so 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 those 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 is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets / measures taken to improve performance.

18. I performed the procedures to report material findings only; and not to express an assurance opinion or conclusion.

19. The material findings on the reported performance information for the selected material indicators are as follows:

Audience Development Plans, and Institutional Promotional Plan developed and approved for each production and festival for each artistic calendar

20. The indicator and its target was not clearly defined during the planning process because the indicator per the annual performance plan is referring to development plans and promotional plans, whereas audience development reports indicating the number of audience development plan initiatives undertaken during the year were provided as the portfolio of evidence and in the annual performance report, making it unhelpful for measuring and reporting progress against the planned objectives.

    Furthermore, an achievement of 24 audience development initiatives was reported against a target of 12 audience development initiatives. However, the audit evidence did not support this achievement. I could not determine the actual achievement, but I estimated it to be materially less than reported. Consequently, it is likely that the achievement against the target was lower than reported.

Other matters

21. I draw attention to the matters below.

Achievement of planned targets

22. The annual performance report includes information on reported achievements against planned targets and provides explanations for overachievements. This information should be considered in the context of the material findings on the reported performance information.

Material misstatements

23. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for Programme 2: Business development. Management did not correct all of the misstatements, and I reported material findings in this regard.

Report on compliance with legislation

24. 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.

25. 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.

26. 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.

27. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Annual financial statement and annual report

28. The financial statements submitted for auditing were not prepared in accordance with the prescribed financial reporting framework and supported by full and proper records, as required by section 55(1) (a) and (b) of the PFMA.

29. Material misstatements of revenue, and expenditure identified by the auditors in the submitted financial statements were corrected, but the uncorrected material misstatements and supporting records that could not be provided resulted in the financial statements receiving a qualified opinion.

Procurement and contract management

30. Some of the goods and services were procured without obtaining at least three written price quotations in accordance with Treasury Regulation 16A6.1 and paragraph 3.2.1 of SCM instruction note 2 of 2021/22.

31. Some of the quotations were accepted from prospective suppliers who did not submit a declaration on whether they are employed by the state or connected to any person employed by the state, as required by Treasury Regulation 16A8.4 and Par 7.2 of NTI 03 of 2021/22.

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

Other information in the annual report

33. The accounting authority is responsible for the other information included in the annual report which includes, the audit committee's report. The other information referred to does not include

the financial statements, the auditor's report and those selected material indicators in the scoped-in programmes presented in the annual performance report that have been specifically reported on in this auditor's report.

34. My opinion on the financial statements and my reports on the audit of the annual performance report and 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.

35. 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 material indicators in the scoped-in programmes presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

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

Internal control deficiencies

37. 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.

38. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the qualified opinion, and the findings on the selected material indicators included in the annual performance report and the material findings on compliance with legislation included in this report.

39. Leadership did not adequately discharge its oversight responsibility about the implementation and monitoring of internal controls, which includes adequate capacitation of the finance function, the performance department, and digitisation of documents to ensure safekeeping and easy retrieval of information.

40. Management did not ensure that there were proper controls in place that support annual financial statements (AFS) underlying records, as there were no proper systems developed for financial reporting and performance information management. This is evidenced by numerous issues identified on financial statements and the audit of the performance information.

41. Management did not ensure that there were proper systems and processes in place to ensure compliance with supply chain management (SCM) regulations to avoid irregular expenditure.

42. Although the internal audit and the audit committee reviewed the financial statements before submission for audit, these still contained significant errors, and thus the reviews were considered to be ineffective.

AUDITOR GENERAL

East London

31 July 2025

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act 1 of 1999	Section 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii); 53(4). Section 54(2)(c); 54(2)(d); 55(1)(a); 55(1)(b). Section 55(1)(c)(i); 56(1); 57(b); 66(3)(c)
Treasury Regulations, 2005	Regulation 8.2.1; 8.2.2; 16A3.2; 16A3.2(a). Regulation 16A6.1; 16A6.2(a); 16A6.2(b). Regulation 16A6.3(a); 16A6.3(a); 16A6.3(b). Regulation 16A6.3(c); 16A6.3(e); 16A6.4; 16A6.5. Regulation 16A6.6; 16A.7.1; 16A.7.3; 16A.7.6. Regulation 16A.7.7; 16A8.3; 16A8.4; 16A9.1(b)(ii). Regulation 16A 9.1(d); 16A9.1(e); 16A9.1(f). Regulation 16A9.2; 16A9.2(a)(ii); 30.1.1; 30.1.3(a). Regulation 30.1.3(b); 30.1.3(d); 30.2.1; 31.2.1. Regulation 31.2.5; 31.2.7(a); 32.1.1(a); 32.1.1(b). Regulation 32.1.1(c); 33.1.1; 33.1.3
Companies Act 71 of 2008	Section 45(2); 45(3)(a)(ii); 45(3)(b)(i); 45(3)(b)(ii); 45(4); 46(1)(a); 46(1)(b); 46(1)(c); 112(2)(a); 129(7)
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations, 2004	Regulation 17; 25(7A)
National Treasury Instruction No. 5 of 2020/21	Paragraph 4.8; 4.9; 5.3
Second Amendment National Treasury Instruction No. 5 of 2020/21	Paragraph 1
Erratum National Treasury Instruction No. 5 of 202/21	Paragraph 2
National Treasury Instruction No. 1 of 2021/22	Paragraph 4.1
National Treasury Instruction No. 4 of 2015/16	Paragraph 3.4
National Treasury SCM Instruction No. 4A of 2016/17	Paragraph 6
National Treasury SCM Instruction No. 03 of 2021/22	Paragraph 4.1; 4.2(b); 4.3; 4.4; 4.4(a); 4.17; 7.2; 7.6
National Treasury SCM Instruction No. 11 of 2020/21	Paragraph 3.4(a); 3.4(b); 3.9
National Treasury SCM Instruction No. 2 of 2021/22	Paragraph 3.2.1; 3.2.4; 3.2.4(a); 3.3.1
National Treasury Practice Note 5 of 2009/10	Paragraph 3.3
National Treasury Practice Note 7 of 2009/10	Paragraph 4.1.2
Preferential Procurement Policy Framework Act 5 of 2000	Section 1; 2.1(a); 2.1(f)
Preferential Procurement Regulations, 2022	Regulation 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Preferential Procurement Regulations, 2017	Regulation 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; 6.6; 6.8; 7.1; 7.2; 7.3; 7.6; 7.8; 8.2; 8.5; 9.1; 10.1; 10.2; 11.1; 11.2
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)



Mandela Bay Theatre Complex

(Registration number G486/4/6/2021)

Annual Financial Statements
for the year ended 31 March 2025

Mandela Bay Theatre Complex

(Registration number G486/4/6/2021)
Annual Financial Statements for the year ended 31 March 2025

General Information

Country of incorporation and domicile	South Africa
Nature of business and principal activities	Development and promotion of Arts & Culture
Members	Mr C Pieterson Prof. M Ndletyana Dr. O Sipuka Mr. M Metuse Mr. S Maharaj Mr. CD Nabane Mrs. NN Shoba Mr. G Mtukela Ms RK Parker
Registered office	Corner John Kani Road and Winston Ntshona Street Central Gqeberha 6001
Business address	Corner John Kani Road and Winston Ntshona Street Central Gqeberha 6001
Postal address	P. O. Box 1556 Gqeberha 6000
Controlling entity	Department of Sport,Arts and Culture
Bankers	Standard Bank
Auditors	Auditor General of South Africa Registered Auditors

Mandela Bay Theatre Complex

(Registration number G486/4/6/2021)
Annual Financial Statements for the year ended 31 March 2025

Index

	Page
Council's Responsibilities and Approval	3
Statement of Financial Position	4
Statement of Financial Performance	5
Statement of Changes in Net Assets	6
Cash Flow Statement	7
Statement of Comparison of Budget and Actual Amounts	8 - 9
Significant Accounting Policies	10 - 25
Notes to the Annual Financial Statements	26 - 53

Abbreviations used:

AGSA	Auditor General of South Africa
DSAC	Department of Sport, Arts and Culture
DSRAC	Department of Sport, Recreation, Arts and Culture
GRAP	Generally Recognised Accounting Practice
MBTC	Mandela Bay Theatre Complex
NT	National Treasury
NMBM	Nelson Mandela Bay Metropolitan Municipality

Mandela Bay Theatre Complex

(Registration number G486/4/6/2021)
Annual Financial Statements for the year ended 31 March 2025

Council's Responsibilities and Approval

The council are required by the Public Finance Management Act (Act 1 of 1999), to maintain adequate accounting records and are responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is the responsibility of the council to ensure that the annual financial statements fairly present the state of affairs of the entity as at the end of the financial year and the results of its operations and cash flows for the period then ended. The external auditors are engaged to express an independent opinion on the annual financial statements and was given unrestricted access to all financial records and related data.

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

The annual financial statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The council acknowledge that they are ultimately responsible for the system of internal financial control established by the entity and place considerable importance on maintaining a strong control environment. To enable the council to meet these responsibilities, the council sets standards for internal control aimed at reducing the risk of error or deficit in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the entity and all employees are required to maintain the highest ethical standards in ensuring the entity's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the entity is on identifying, assessing, managing and monitoring all known forms of risk across the entity. While operating risk cannot be fully eliminated, the entity endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The council are of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or deficit.

The council have reviewed the entity's cash flow forecast for the year to 31 March 2026 and, in the light of this review and the current financial position, they are satisfied that the entity has or has access to adequate resources to continue in operational existence for the foreseeable future.

The entity is wholly dependent on the Department of Sport, Arts and Culture for continued funding of operations. The annual financial statements are prepared on the basis that the entity is a going concern and that the entity has neither the intention nor the need to liquidate or curtail materially the scale of the entity.

The external auditors are responsible for independently auditing and reporting on the entity's annual financial statements. The annual financial statements have been examined by the entity's external auditors.

The annual financial statements set out on page 4-53, which have been prepared on the going concern basis, were approved by the accounting authority on 27 August 2025 and were signed on its behalf by:

Mr Charley Pieterson
Chairperson of the Council

Mr Monde Ngonyama
Chief Executive Officer

Mandela Bay Theatre Complex

(Registration number G486/4/6/2021)
Annual Financial Statements for the year ended 31 March 2025

Statement of Financial Position as at 31 March 2025

Figures in Rand	Note(s)	2025	2024 Restated*
Assets			
Non-Current Assets			
Property, plant and equipment	3	10 664 134	8 128 292
Receivables from exchange transactions	4	163 548	161 100
		10 827 682	**8 289 392**
Current Assets			
Receivables from exchange transactions	4	796 768	797 284
Receivables from non-exchange transactions	5	2 360 043	100 000
Cash and cash equivalents	6	20 964 879	32 552 947
		24 121 690	**33 450 231**
Total Assets		**34 949 372**	**41 739 623**
Liabilities			
Current Liabilities			
Finance lease obligation	7	-	139 605
Operating lease liability		-	58 706
Payables from exchange transactions	8	4 820 843	5 031 030
VAT payable	9	1 528 045	1 528 045
Unspent conditional grants and receipts	10	20 790 357	28 701 691
Provisions	11	492 048	-
		27 631 293	**35 459 077**
Total Liabilities		**27 631 293**	**35 459 077**
Net Assets		**7 318 079**	**6 280 546**
Accumulated surplus		7 318 080	6 280 546
Total Net Assets		**7 318 080**	**6 280 546**

* See Note 32

Mandela Bay Theatre Complex

(Registration number G486/4/6/2021)
Annual Financial Statements for the year ended 31 March 2025

Statement of Financial Performance

Figures in Rand	Note(s)	2025	2024 Restated*
Revenue			
Revenue from exchange transactions			
Rendering of services-Ticket sales	12	116 266	73 034
Rendering of services-administration	12	763 521	740 000
Insurance claim	12	19 215	-
Other income	12	120 149	-
Interest received	13	273 608	117 568
Total revenue from exchange transactions		**1 292 759**	**930 602**
Revenue from non-exchange transactions			
Transfer revenue			
Government grants & subsidies	14	44 626 738	28 211 026
Services in kind	15	1 112 714	740 719
Special project grants	16	5 404 561	11 547 891
Total revenue from non-exchange transactions		**51 144 013**	**40 499 636**
Total revenue	12	**52 436 772**	**41 430 238**
Expenditure			
Employee related costs	17	(12 928 773)	(10 603 854)
Remuneration of council	18	(563 472)	(623 022)
Depreciation and amortisation	19	(1 621 970)	(1 336 565)
Impairments of property,plant and equipment	3	(22 115)	-
Finance costs		(52 031)	(153 149)
Lease rentals on operating lease	20	(1 453 287)	(1 700 244)
Debt write off		(2 451)	-
Loss on write off of property,plant and equipment	3	(1 351)	(1 164 498)
General Expenses	21	(4 400 206)	(3 204 974)
Auditors remuneration	22	(1 626 379)	(2 015 920)
Consulting and professional fees	23	(6 774 083)	(1 458 926)
Travel and accommodation		(3 965 275)	(2 514 271)
Awards and Performance cost	24	(3 599 320)	(11 783 069)
Security		(2 021 494)	(1 670 977)
Repair and Maintenance	25	(6 612 606)	(41 096)
Notional rental expense	26	(1 112 714)	(740 719)
Production cost	27	(4 641 714)	(1 642 131)
Total expenditure		**(51 399 241)**	**(40 653 415)**
Surplus for the year		**1 037 531**	**776 823**

* See Note 32

Mandela Bay Theatre Complex

(Registration number G486/4/6/2021)
Annual Financial Statements for the year ended 31 March 2025

Statement of Changes in Net Assets

Figures in Rand	Accumulated surplus / deficit	Total net assets
Opening balance as previously reported	2 352 121	2 352 121
Adjustments		
Correction of errors 32	3 151 601	3 151 601
Balance at 01 April 2023 as restated*	**5 503 722**	**5 503 722**
Changes in net assets		
Surplus for the year	776 824	776 824
Total changes	776 824	776 824
Opening balance as previously reported	2 011 240	2 011 240
Adjustments		
Correction of errors 32	4 269 308	4 269 308
Restated* Balance at 01 April 2024 as restated*	**6 280 548**	**6 280 548**
Changes in net assets		
Surplus for the year	1 037 532	1 037 532
Total changes	1 037 532	1 037 532
Balance at 31 March 2025	**7 318 080**	**7 318 080**

* See Note 32

Cash Flow Statement

Figures in Rand	Note(s)	2025	2024 Restated*
Cash flows from operating activities			
Receipts			
Government Grants and subsidies		39 861 421	37 249 616
Rendering of service-Administration		830 000	190 000
Interest income		258 730	117 568
Rendering of service-Ticket sales		116 266	73 035
		41 066 417	37 630 219
Payments			
Employee costs		(13 416 021)	(8 956 056)
Suppliers		(34 441 439)	(27 322 823)
Finance costs		(49 843)	(153 149)
Remuneration of Council		(563 472)	(623 022)
		(48 470 775)	(37 055 050)
Net cash flows from operating activities	28	**(7 404 358)**	**575 169**
Cash flows from investing activities			
Purchase of property, plant and equipment	3	(4 181 279)	(3 411 147)
Insurance claim receipts		19 215	-
Net cash flows from investing activities		**(4 162 064)**	**(3 411 147)**
Cash flows from financing activities			
Finance lease payments		(21 643)	(219 255)
Net increase/(decrease) in cash and cash equivalents		**(11 588 065)**	**(3 055 233)**
Cash and cash equivalents at the beginning of the year		32 552 947	35 608 176
Cash and cash equivalents at the end of the year	6	**20 964 882**	**32 552 943**

Mandela Bay Theatre Complex

(Registration number G486/4/6/2021)
Annual Financial Statements for the year ended 31 March 2025

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Rendering of services-Ticket sales	500 000	(250 000)	**250 000**	116 266	**(133 734)**	a
Rendering of services-Administration	696 000	1 721 935	**2 417 935**	763 521	**(1 654 414)**	b
Rental of facilities and equipment	100 000	(100 000)	**-**	-	**-**	
Insurance claim	-	-	**-**	19 215	**19 215**	c
Other income - (rollup)	-	-	**-**	120 149	**120 149**	
Interest received - investment	120 000	-	**120 000**	273 608	**153 608**	d
Total revenue from exchange transactions	**1 416 000**	**1 371 935**	**2 787 935**	**1 292 759**	**(1 495 176)**	
Revenue from non-exchange transactions						
Transfer revenue						
Government grants & subsidies	33 000 000	-	**33 000 000**	44 626 738	**11 626 738**	e
Service In Kind	-	-	**-**	1 112 714	**1 112 714**	f
Special project grants	15 000 000	(3 865 435)	**11 134 565**	5 404 561	**(5 730 004)**	g
Total revenue from non-exchange transactions	**48 000 000**	**(3 865 435)**	**44 134 565**	**51 144 013**	**7 009 448**	
Total revenue	**49 416 000**	**(2 493 500)**	**46 922 500**	**52 436 772**	**5 514 272**	
Expenditure						
Employee related cost	(15 525 000)	250 000	**(15 275 000)**	(12 928 773)	**2 346 227**	h
Remuneration of councillors	(1 050 000)	-	**(1 050 000)**	(563 472)	**486 528**	i
Depreciation and amortisation	-	-	**-**	(1 621 970)	**(1 621 970)**	j
Impairment loss/ Reversal of impairments	-	-	**-**	(22 115)	**(22 115)**	
Finance costs	(53 448)	-	**(53 448)**	(52 031)	**1 417**	
Lease rentals on operating lease	(1 860 000)	-	**(1 860 000)**	(1 453 287)	**406 713**	
Debt Impairment	-	-	**-**	(2 451)	**(2 451)**	
General Expenses	(25 725 552)	4 690 000	**(21 035 552)**	(11 012 812)	**10 022 740**	k
Auditors remuneration	(2 000 000)	-	**(2 000 000)**	(1 626 379)	**373 621**	l
Consulting and professional fees	(1 282 000)	(2 446 500)	**(3 728 500)**	(6 774 083)	**(3 045 583)**	m
Travel and accommodation	-	-	**-**	(3 965 275)	**(3 965 275)**	n
Awards and Performance cost	-	-	**-**	(3 599 320)	**(3 599 320)**	o
Security	(1 920 000)	-	**(1 920 000)**	(2 021 494)	**(101 494)**	
Notional rental expense	-	-	**-**	(1 112 714)	**(1 112 714)**	
Total expenditure	**(49 416 000)**	**2 493 500**	**(46 922 500)**	**(46 756 176)**	**166 324**	
Operating surplus	**-**	**-**	**-**	**5 680 596**	**5 680 596**	
Loss on disposal of assets and liabilities	-	-	**-**	(1 351)	**(1 351)**	
Surplus before taxation	**-**	**-**	**-**	**5 679 245**	**5 679 245**	

Mandela Bay Theatre Complex

(Registration number G486/4/6/2021)
Annual Financial Statements for the year ended 31 March 2025

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	-	-	-	**5 679 245**	**5 679 245**	

Mandela Bay Theatre Complex

(Registration number G486/4/6/2021)
Annual Financial Statements for the year ended 31 March 2025

Significant Accounting Policies

Figures in Rand	Note(s)	2025	2024

1. Significant accounting policies

The significant accounting policies applied in the preparation of these annual financial statements are set out below.

1.1 Basis of preparation

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 which is the company's functional currency and all numbers were rounded off to the nearest rand.

In the absence of an issued and effective Standard of GRAP, accounting policies for material transactions, events or conditions were developed in accordance with paragraphs 8, 10 and 11 of GRAP 3 as read with Directive 5.

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

1.2 Presentation currency

These annual financial statements are presented in South African Rand, which is the functional currency of the entity.

1.3 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.

The council has reviewed the entity's cash flow forecast for the year to 31 March 2026 and, in the light of this review and the current financial position, they are satisfied that the entity has or has access to adequate resources to continue in operational existence for the foreseeable future.

1.4 Significant judgements and sources of estimation uncertainty

In preparing the annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the annual financial statements.

Other significant judgements, sources of estimation uncertainty and/or relating information, have been disclosed in the relating notes.

Estimates

Estimates are informed by historical experience, information currently available to management, assumptions, and factors that are believed to be reasonable under the circumstances. These estimates are reviewed on a regular basis. Changes in estimates that are not due to errors are processed in the current period and applied prospectively.

In the process of applying the entity's accounting policies the following estimates, were made:

Impairment testing

i) Financial assets

Significant Accounting Policies

1.4 Significant judgements and sources of estimation uncertainty (continued)

The entity assesses its financial assets (including receivables from exchange transactions) for impairment at the end of each financial year. In determining whether an impairment loss should be recorded in surplus or deficit, the entity makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset. The impairment is considered first for individually significant financial assets and then calculated on a portfolio basis for individually insignificant financial assets, based on historical loss ratios. On trade debtors an impairment loss is recognised in the surplus and or deficit when there is objective evidence that it is impaired. The impairment is measured as the difference between the debtors carrying amount and the present value of estimated future cashflows discounted at the effective interest rate computed ay initial recognition.

ii) Non- financial assets

In testing for, and determining the value-in-use of non-financial assets, management is required to rely on the use of estimates about the asset's ability to continue to generate cashflows (in the case of cash-generating assets). For non-cash generating assets, estimates are made regarding the depreciated replacement cost, restoration cost, or service units of the asset, depending on the nature of the impairment and the availability of information.

Useful lives and residual values of Property;Plant and Equipment; depreciation and amortisation

The entity's management determines the estimated useful lives and related depreciation charges for the property,plant and equipment. This estimate is based on industry norm. Management will increase the depreciation charge where useful lives are less than previously estimated useful lives.Where indications exist the expected useful lives or residual values are revised accordingly. Depreciation and amortisation recognised on property, plant and equipment, investment property and intangible assets respectively are determined with reference to the useful lives and residual values of the underlying items. The useful lives and residual values of assets are based on management's estimation of the asset's condition, expected condition at the end of the period of use, its current use, expected future use and the entity's expectations about the availability of finance to replace the asset at the end of its useful life. In evaluating how the condition and use of the asset informs the useful life and residual value management considers the impact of technology and minimum service requirements of the assets. Generally, depreciation is accrued over the useful lives of assets on a straight-line basis.

Service in kind revenue

The entity recognised notional rental for the current and the prior year for the rental benefit which the entity is deemed to have paid on the theatre that they do not own.The theatre is a property of the Department of Public Works which MBTC is using at no cost. A professional valuer was used in the determination of the market value of the notional rental benefit. The market value is the estimated amount for which a property should exchange on the date of valuation between a willing buyer and a willing seller in an arms-length transaction after proper marketing wherein the parties had each acted knowledgeably, prudently and without compulsion.

The valuer placed a value on the rights attaching to the property and the benefits of occupation and/or ownership thereof. In the valuation process, cognizance was taken of the purpose for which the property is capable of being used and the future income or amenities, which it is likely to produce. At the same time, however, the property must be compared with available substitutes and/or alternative investment opportunities. The object of the valuation process, therefore, is to arrive at a figure which will reflect the point of equilibrium between supply and effective demand at the time of valuing the rental benefit.

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in note 11 - Provisions.

The formal performance evaluation determines the final score for the individual employee's performance during a certain period (one year). It offers a summary of the performance feedback and development process.It serves as input for other HR processes. The evaluation process is a formal summary of the feedback discussions that took place during the year. A meaningful discussion requires that both parties are informed and prepared. In principle feedback must occur as regularly as possible, e.g., quarterly, but the frequency of feedback depends on each employee's circumstances. The employee's progress measured against this action plan forms part of the feedback process. Evaluation is done according to a rating scale.

Significant Accounting Policies

1.5 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 of the item can be measured reliably.

Property, plant and equipment is stated at cost less accumulated depreciation and adjusted for any impairment. Property, plant and equipment acquired at no cost are stated fair value as at the date of acquisition less any subsequent accumulated depreciation.

Property, plant and equipment is depreciated on a straight-line basis over their expected useful lives to their estimated residual values. The depreciation charge for each period is recognised in surplus or deficit unless it is included in the carrying amount of another asset.

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Trade discounts and rebates are deducted in arriving at the cost.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

Where the carrying amount of an asset is greater than its estimated recoverable amount, it is written down immediately to its recoverable amount (i.e. impairment losses are recognised).

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

Item	Depreciation method	Average useful life
Plant and machinery	Straight-line	10 years
Furniture and fixtures	Straight-line	10 years
Motor vehicles	Straight-line	5 years
Office equipment	Straight-line	5 years
IT equipment	Straight-line	3 years
Leasehold improvements	Straight-line	5 years

The entity assesses at each reporting date whether there is any indication that the entity expectations about the residual value and the useful life of an asset have changed since the preceding reporting date. If any such indication exists, the entity revises the expected useful life and/or residual value accordingly. The change is accounted for as a change in an accounting estimate.

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 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.

Significant Accounting Policies

1.5 Property, plant and equipment (continued)
Deemed Cost

When information about the historical cost are not available, the acquisition cost is measured using a surrogate value (deemed cost) at the date the entity adopted the Standards of GRAP. Deemed cost is determined as the fair value of an asset at the measurement date.

1.6 Intangible assets

An asset is identifiable if it either:

- is separable, i.e. is capable of being separated or divided from an entity and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable assets or liability, regardless of whether the entity intends to do so; or
- arises from binding arrangements (including rights from contracts), regardless of whether those rights are transferable or separable from the entity or from other rights and obligations.

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.

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.

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

An intangible asset is regarded as having an indefinite useful life when, based on all relevant factors, there is no foreseeable limit to the period over which the asset is expected to generate net cash inflows or service potential. Amortisation is not provided for these intangible assets, but they are tested for impairment annually and whenever there is an indication that the asset may be impaired. For all other intangible assets amortisation is provided on a straight-line basis over their useful life.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

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

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 years

Significant Accounting Policies

1.7 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity.

The amortised cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility.

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

Derecognition is the removal of a previously recognised financial asset or financial liability from an entity's statement of financial position.

A financial asset is:

- cash;
- a residual interest of another entity; or
- a contractual right to:
  - receive cash or another financial asset from another entity; or
  - exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity.

A financial liability is any liability that is a contractual obligation to:

- deliver cash or another financial asset to another entity; or
- exchange financial assets or financial liabilities under conditions that are potentially unfavourable to the entity.

A financial asset is past due when a counterparty has failed to make a payment when contractually due.

Transaction costs are incremental costs that are directly attributable to the acquisition, issue or disposal of a financial asset or financial liability. An incremental cost is one that would not have been incurred if the entity had not acquired, issued or disposed of the financial instrument.

Classification

The entity has the following types of financial assets (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class	Category
Receivables from exchange transactions	Financial asset measured at amortised cost
Cash and cash equivalents	Financial asset measured at amortised cost

The entity has the following types of financial liabilities (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class	Category
Payables from exchange transactions	Financial liability measured at amortised cost
Finance lease obligation	Financial liability measured at amortised cost

Initial recognition

The entity recognises a financial asset or a financial liability in its statement of financial position when the entity becomes a party to the contractual provisions of the instrument. The entity recognises financial assets using trade date accounting.

Initial measurement of financial assets and financial liabilities

The entity measures a financial asset and financial liability initially at its fair value plus transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Significant Accounting Policies

1.7 Financial instruments (continued)

Subsequent measurement of financial assets and financial liabilities

The entity measures all financial assets and financial liabilities after initial recognition at amortised cost. All financial assets measured at amortised cost are subject to an impairment review.

Impairment and un-collectability of financial assets

The entity assesses at the end of each reporting period whether there any objective evidence that a financial asset or group of financial assets is impaired.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the financial asset have been impacted. For financial assets carried at amortised cost, the amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate.

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of trade receivable where the carrying amount is reduced through the use of an allowance account. When a trade receivable is uncollectible, it is written off against the trade receivable account and the allowance account is reversed. Subsequent recoveries of amounts of amounts previously written off are credited in surplus or deficit. Changes in the carrying amount of the allowance account are recognised in surplus or deficit.

Cash and cash equivalents are stated at amortised cost, which due to their short term nature, closely approximate their fair value.

Significant Accounting Policies

1.7 Financial instruments (continued)

Derecognition

Financial assets

The entity derecognises a financial asset only when the contractual rights to the cash flows from the financial asset expire, are settled or waived.

On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received is recognised in surplus or deficit.

Financial liabilities

The entity removes a financial liability (or a part of a financial liability) from its statement of financial position when it is extinguished.when the obligation specified in the contract is discharged, cancelled, expires or waived. The difference between the carrying amount of a financial liability (or part of a financial liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in surplus or deficit.

Presentation

Interest relating to a financial instrument or a component that is a financial liability is recognised as income or expense in surplus or deficit.

Losses and gains relating to a financial instrument or a component that is a financial liability is recognised as income or expense in surplus or deficit

1.8 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.This is applicable to the Department of Sport, Arts and Culture expenditure framework subsidy (Operational Grant) that would be outstanding at year-end. All funds were received by MBTC as at 31 March 2025.

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.

The transaction amount for a statutory receivable means the amount specified in, or calculated, levied or charged in accordance with, legislation, supporting regulations, or similar means.

Recognition

The entity recognises statutory receivables as follows:

- if the transaction is an exchange transaction, using the policy on revenue from exchange transactions;
- if the transaction is a non-exchange transaction, using the policy on Revenue from non-exchange transactions (Taxes and transfers); or
- if the transaction is not within the scope of the policies listed in the above or another Standard of GRAP, the receivable is recognised when the definition of an asset is met and, when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the transaction amount can be measured reliably.

Initial measurement

The entity initially measures statutory receivables at their transaction amount.

Significant Accounting Policies

1.8 Statutory receivables (continued)

Subsequent measurement

The entity measures statutory receivables after initial recognition using the cost method. Under the cost method, the initial measurement of the receivable is changed subsequent to initial recognition to reflect any:

- interest or other charges that may have accrued on the receivable (where applicable);
- impairment losses; and
- amounts derecognised.

Impairment losses

The entity assesses at each reporting date whether there is any indication that a statutory receivable, or a group of statutory receivables, may be impaired.

In assessing whether there is any indication that a statutory receivable, or group of statutory receivables, may be impaired, the entity considers, as a minimum, the following indicators:

- Significant financial difficulty of the debtor, which may be evidenced by an application for debt counselling, business rescue or an equivalent.
- It is probable that the debtor will enter sequestration, liquidation or other financial re-organisation.
- A breach of the terms of the transaction, such as default or delinquency in principal or interest payments (where levied).
- Adverse changes in international, national or local economic conditions, such as a decline in growth, an increase in debt levels and unemployment, or changes in migration rates and patterns.

If there is an indication that a statutory receivable, or a group of statutory receivables, may be impaired, the entity measures the impairment loss as the difference between the estimated future cash flows and the carrying amount. Where the carrying amount is higher than the estimated future cash flows, the carrying amount of the statutory receivable, or group of statutory receivables, is reduced, either directly or through the use of an allowance account. The amount of the losses is recognised in surplus or deficit.

In estimating the future cash flows, an entity considers both the amount and timing of the cash flows that it will receive in future. Consequently, where the effect of the time value of money is material, the entity discounts the estimated future cash flows using a rate that reflects the current risk-free rate and, if applicable, any risks specific to the statutory receivable, or group of statutory receivables, for which the future cash flow estimates have not been adjusted.

An impairment loss recognised in prior periods for a statutory receivable is revised if there has been a change in the estimates used since the last impairment loss was recognised, or to reflect the effect of discounting the estimated cash flows.

Any previously recognised impairment loss is adjusted either directly or by adjusting the allowance account. The adjustment does not result in the carrying amount of the statutory receivable or group of statutory receivables exceeding what the carrying amount of the receivable(s) would have been had the impairment loss not been recognised at the date the impairment is revised. The amount of any adjustment is recognised in surplus or deficit.

Derecognition

The entity derecognises a statutory receivable, or a part thereof, when:

- the rights to the cash flows from the receivable are settled, expire or are waived;
- the entity transfers to another party substantially all of the risks and rewards of ownership of the receivable; or
- the entity, despite having retained some significant risks and rewards of ownership of the receivable, has transferred control of the receivable to another party and the other party has the practical ability to sell the receivable 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:
  - derecognise the receivable; and
  - recognise separately any rights and obligations created or retained in the transfer.

The carrying amounts of any statutory receivables transferred are allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. The entity considers whether any newly created rights and obligations are within the scope of the Standard of GRAP on Financial Instruments or another Standard of GRAP. Any difference between the consideration received and the amounts derecognised and, those amounts recognised, are recognised in surplus or deficit in the period of the transfer.

Significant Accounting Policies

1.9 Leases

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

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

Finance leases - lessee

Finance leases are recognised as assets and liabilities in the statement of financial position at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation.

Minimum lease payments are apportioned between the finance charge and reduction of the outstanding liability. The finance charge is allocated to each period during the lease term so as to produce a constant periodic rate of on the remaining balance of the liability.

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

Operating leases - lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

1.10 Cash and cash equivalents

Cash comprises cash on hand and demand deposits.

Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Cash equivalents are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.

Cash and cash equivalents comprise bank balances, cash on hand, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less which are available on demand.

Significant Accounting Policies

1.11 Impairment of non-cash-generating assets

Cash-generating assets are assets used with the objective of generating a commercial return. Commercial return means that positive cash flows are expected to be significantly higher than the cost of the asset.

In order to determine if any of the entity's assets are cash generating it looks at the objective of the asset and what return does it generate.

It is accepted that all administrative assets, for example, vehicles, office equipment/furniture, plant and machinery, computer equipment and administrative land and buildings are non-cash generating assets as they do not generate any return.

These assets do not generate a return on their own but collectively. These returns generated are small and immaterial in relation to the cost of the assets and therefore is not considered to be a commercial return.

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

When the carrying amount of a non-cash-generating asset exceeds its recoverable service amount, it is impaired. An impairment loss is recognised immediately in surplus or deficit. Any impairment loss of a revalued non-cash-generating asset is treated as a revaluation decrease.

The entity assesses at each reporting date whether there is any indication that a non-cash-generating asset may be impaired. If any such indication exists, the entity estimates the recoverable service amount of the asset.

Value in use

Value in use of non-cash-generating assets is the present value of the non-cash-generating assets remaining service potential.

The present value of the remaining service potential of a non-cash-generating assets is determined using the following approach:

Depreciated replacement cost approach

The present value of the remaining service potential of a non-cash-generating asset is determined as the depreciated replacement cost of the asset. The replacement cost of an asset is the cost to replace the asset's gross service potential. This cost is depreciated to reflect the asset in its used condition. An asset may be replaced either through reproduction (replication) of the existing asset or through replacement of its gross service potential. The depreciated replacement cost is measured as the current reproduction or replacement cost of the asset, whichever is lower, less accumulated depreciation calculated on the basis of such cost, to reflect the already consumed or expired service potential of the asset.

The replacement cost and reproduction cost of an asset is determined on an "optimised" basis. The rationale is that the entity would not replace or reproduce the asset with a like asset if the asset to be replaced or reproduced is an overdesigned or overcapacity asset. Overdesigned assets contain features which are unnecessary for the goods or services the asset provides. Overcapacity assets are assets that have a greater capacity than is necessary to meet the demand for goods or services the asset provides. The determination of the replacement cost or reproduction cost of an asset on an optimised basis thus reflects the service potential required of the asset.

1.12 Employee benefits

Identification

Employee benefits

Employee benefits are all forms of consideration given by an entity in exchange for service rendered by employees or for the termination of employment.

Short-term employee benefits

Recognition and measurement

All short-term employee benefits

Significant Accounting Policies

1.12 Employee benefits (continued)

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:

(a) 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.

(b) As an expense, unless another Standard of GRAP requires or permits the inclusion of the benefits in the cost of an asset.

Short-term paid absences

The entity recognises the expected cost of short-term employee benefits in the form of paid absences as follows:

(a) in the case of accumulating paid absences, when the employees render service that increases their entitlement to future paid absences; and

(b) in the case of non-accumulating paid absences, when the absences occur.

The entity measures the expected cost of accumulating paid absences as the additional amount that the entity expects to pay as a result of the unused entitlement that has accumulated at the end of the reporting period.

Bonus, incentive and performance related payments

The entity recognises the expected cost of bonus, incentive and performance related payments when, and only when:

(a) the entity has a present legal or constructive obligation to make such payments as a result of past events; and

(b) a reliable estimate of the obligation can be made. A present obligation exists when, and only when, the entity has no realistic alternative but to make the payments.

1.13 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 the effect of time value of money is material, the amount of a provision is the present value of the expenditures expected to be required to settle the obligation.

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

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 reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

Where discounting is used, the carrying amount of a provision increases in each period to reflect the passage of time. This increase is recognised as an interest expense.

A provision is used only for expenditures for which the provision was originally recognised.

Significant Accounting Policies

1.13 Provisions and contingencies (continued)

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

Contingent assets and contingent liabilities are not recognised.

1.14 Commitments

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

Disclosures are required in respect of unrecognised contractual commitments.

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

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

1.15 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.

Measurement

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

The amount of revenue arising on a transaction which is statutory (non-contractual) in nature is usually measured by reference to the relevant legislation, regulation or similar means. The fee structure, tariffs or calculation basis specified in legislation, regulation or similar means is used to determine the amount of revenue that should be recognised. This amount represents the fair value, on initial measurement, of the consideration received or receivable for revenue that arises from a statutory (non-contractual) arrangement (see the accounting policy on Statutory Receivables).

Sale of goods

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

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

Rendering of services

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

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

Significant Accounting Policies

1.15 Revenue from exchange transactions (continued)

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

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

1.16 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.

Restrictions on transferred assets are stipulations that limit or direct the purposes for which a transferred asset may be used, but do not specify that future economic benefits or service potential is required to be returned to the transferor if not deployed as specified.

Stipulations on transferred assets are terms in laws or regulation, or a binding arrangement, imposed upon the use of a transferred asset by entities external to the reporting entity.

Recognition

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.

Measurement

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.

Government grants

Government grants are recognised as income over the periods necessary to match them with the related costs that they are intended to compensate.

A government grant that becomes receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs is recognised as income of the period in which it become receivable.

Grants related to income are presented as a credit in the surplus or deficit (separately).

Grants, gifts and donations (other than services in-kind) are recognised when the definition of an asset is met, and the recognition criteria of an asset are satisfied.

Non-conditional grants

For grants, gifts and donations received without conditions attached, revenue is recognised when the asset is recognised. Transferred assets are measured at their fair value as at the date of acquisition.

Significant Accounting Policies

1.16 Revenue from non-exchange transactions (continued)

Conditional Grants

For grants, gifts and donations received that have conditions attached to it, a liability will be recognised to the extent that the conditions have not been met and will be reduced as the conditions are satisfied with a corresponding increase in revenue.

Services in-kind

Except for financial guarantee contracts, the entity recognise services in-kind that are significant to its operations and/or service delivery objectives as assets and recognise the related 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.

Where services in-kind are not significant to the entity's operations and/or service delivery objectives and/or do not satisfy the criteria for recognition, the entity disclose the nature and type of services in-kind received during the reporting period.

1.17 Taxation

The entity is exempt in terms of Section 10(1)(c)A(i) of the Income Tax Act of 1962 (Act No.58 of 1962).

1.18 Comparative figures

When the presentation or classification of items in the financial statements is amended due to better presentation and/or better understandability and/or comparability and/or due to the implementation of a new or amended standard, prior period comparative amounts are reclassified. Where accounting errors have been identified in the current year, the correction is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly. Where there has been a change in accounting policy in the current year, the adjustment is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly.

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

1.19 Unauthorised expenditure

Unauthorised expenditure means:

- overspending of a vote or a main division within a vote; and
- expenditure not in accordance with the purpose of a vote or, in the case of a main division, not in accordance with the purpose of the main division.

Unauthorised expenditure is accounted for in line with all relating requirements, including, but not limited to, ruling Legislation, Regulations, Frameworks, Circulars, Instruction Notes, Practice Notes, Guidelines etc (as applicable).

1.20 Fruitless and wasteful expenditure

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

Fruitless and wasteful expenditure is accounted for in line with all relating requirements, including, but not limited to, ruling Legislation, Regulations, Frameworks, Circulars, Instruction Notes, Practice Notes, Guidelines etc (as applicable).

1.21 Irregular expenditure

Irregular expenditure as defined in section 1 of the PFMA is expenditure other than unauthorised expenditure,incurred in contravention of or that is not in accordance with a requirement of any applicable legislation, including

(a) this Act; or

(b) the State Tender Board Act, 1968 (Act No. 86 of 1968), or any regulations made in terms of the Act; or

(c) any provincial legislation providing for procurement procedures in that provincial government.

National Treasury instruction note no. 4.of 2022/2023 which was issued in terms of sections 76(2)(e) to 76(4)(a) of the PFMA requires the following (effective from 3 January 2023):

Significant Accounting Policies

1.21 Irregular expenditure (continued)

Irregular expenditure when incurred and confirmed is recorded in the annual financial statements disclosure. This relates to irregular expenditure incurred in the current financial year, with a one financial year comparative analysis.

Additional information relating to irregular expenditure under assessment, determination, investigation, narratives, and the process of dealing with the irregular expenditure is recorded in the annual report of the entity.

1.22 Budget information

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

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

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

The approved budget covers the fiscal period from 2024/04/01 to 2025/03/31.

The budget for the economic entity includes all the entities approved budgets under its control.

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

A difference of 10% or more between budget and actual amounts is regarded as material. All material differences are explained in the notes to the Annual Financial Statements..

1.23 Related parties

A related party is a person or an entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.

Control is the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party, regardless of whether a price is charged.

Significant influence is the power to participate in the financial and operating policy decisions of an entity, but is not control over those policies.

Management are those persons responsible for planning, directing and controlling the activities of the entity, including those charged with the governance of the entity in accordance with legislation, in instances where they are required to perform such functions.

Close members of the family of a person are those family members who may be expected to influence, or be influenced by that person in their dealings with the entity.

1.24 Events after reporting date

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

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

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

Significant Accounting Policies

1.24 Events after reporting date (continued)

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.

1.25 Prepayments

Prepayments are payments made in advance for services that have not been delivered for which the entity expects the delivery in the next financial period. Prepayments are recognised as current assets and are not discounted as the discounting effect thereof is considered immaterial.

1.26 Net assets

The accumulated surplus/(deficit) represents the net difference between the total assets and the total liabilities of the entity. Any surpluses and deficits realised during a specific reporting period are credited/debited against accumulated surplus/(deficit). Prior year adjustments, relating to income and expenditure, are credited/debited against accumulated surplus/(deficit) when retrospective adjustments are made.

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

2. New standards and interpretations

2.1 Standards and interpretations issued, but not yet effective

The entity has not applied the following standards and interpretations, which have been published and are mandatory for the entity's accounting periods beginning on or after 01 April 2025 or later periods:

GRAP 1 (amended): Presentation of Financial Statements (Going Concern)

The Board undertook a project in 2021 to consider the guidance and disclosure requirements on going concern in the relevant Standards of GRAP. As an outcome of this project, the Board agreed to include additional guidance and disclosures on going concern in this Standard. Consequential amendments are also made to the Standard of GRAP on Events After the Reporting Date.

Applicability of going concern in the public sector

An entity prepares its financial statements on a going concern basis unless there is an intention to liquidate the entity, to cease operating, or if there is no realistic alternative but to do so. A liquidation or cessation of an entity's operations will result in the termination of all its functions.

In South Africa, specific legislative requirements need to be followed before a decision is taken to liquidate a public sector entity, to cease or scale back its operations, to transfer some or all of its functions to another entity, or to merge one or more entities. The "intention" to liquidate an entity, to cease or scale back its operations, to transfer some or all of its functions to another entity, or to merge one or more entities needs to be established. This intention can be reflected in a number of ways and may encompass legislation passed in Parliament or a provincial legislature, cabinet decision, ministerial order, a decision made by a municipal council, board, council or equivalent, a regulation or a notice, or other official means.

The liquidation or cessation of a public sector entity's operations is rare, and only in the case of dissolution without any continuation of the entity's operations will the going concern basis cease to apply. When all, or some of the functions of an entity are transferred to another entity, or when a decision is taken to merge one or more entities, the application of the going concern basis remains appropriate. This is because the entity's functions will continue to be provided in a modified form, even though they are executed by another entity.

The Board agreed to include explanatory guidance in this Standard on the application of the going concern assumption by public sector entities.

Where some of an entity's functions are transferred in a transfer of functions, and the remaining functions are discontinued, there are two separate transactions. The Board concluded that management should assess these transactions separately based on the functions transferred, those to be discontinued (if any), and those that may be retained and continued (if any), to determine if preparing the entity's financial statements on a going concern basis remains appropriate.

Disclosure on going concern

The Board's project highlighted a need for specific disclosures on going concern, material uncertainties relating to going concern, and actions taken by management to mitigate these uncertainties. Consideration was also given to the practices, guidance and requirements in other countries and/or from other standard-setting bodies on these matters.

To address the diversity in the information disclosed on going concern, the Board agreed to expand the disclosure requirements in this Standard to ensure that consistent disclosures are provided.

The effective date of these revisions have not yet been set by the Minister of Finance.

It is unlikely that the standard will have a material impact on the entity's annual financial statements.

GRAP 104 (as revised): Financial Instruments

Notes to the Annual Financial Statements

2. New standards and interpretations (continued)

Following the global financial crisis, a number of concerns were raised about the accounting for financial instruments. This included that (a) information on credit losses and defaults on financial assets was received too late to enable proper decision-making, (b) using fair value in certain instances was inappropriate, and (c) some of the existing accounting requirements were seen as too rules based. As a result, the International Accounting Standards Board® amended its existing Standards to deal with these issues. The IASB issued IFRS® Standard on Financial Instruments (IFRS 9) in 2009 to address many of the concerns raised. Revisions were also made to IAS® on Financial Instruments: Presentation and the IFRS Standard® on Financial Instruments: Disclosures. The IPSASB issued revised International Public Sector Accounting Standards in June 2018 so as to align them with the equivalent IFRS Standards.

The revisions better align the Standards of GRAP with recent international developments. The amendments result in better information available to make decisions about financial assets and their recoverability, and more transparent information on financial liabilities.

The most significant changes to the Standard affect:

- Financial guarantee contracts issued
- Loan commitments issued
- Classification of financial assets
- Amortised cost of financial assets
- Impairment of financial assets
- Disclosures

The effective date of the revisions is for years beginning on or after 01 April 2025.

The entity expects to adopt the revisions for the first time in the 2026 annual financial statements.

The impact of this standard is currently being assessed.

Notes to the Annual Financial Statements

Figures in Rand

3. Property, plant and equipment

	2025			2024		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Leasehold property	92 422	(50 019)	42 403	92 422	(35 407)	57 015
Furniture and fixtures	1 357 756	(325 170)	1 032 586	875 372	(231 534)	643 838
Motor vehicles	140 400	(79 895)	60 505	140 400	(59 045)	81 355
Office equipment	1 278 874	(425 279)	853 595	650 379	(298 335)	352 044
IT equipment	1 329 243	(892 233)	437 010	1 157 523	(626 396)	531 127
Stage equipment	12 075 580	(3 837 545)	8 238 035	9 245 740	(2 782 827)	6 462 913
Total	**16 274 275**	**(5 610 141)**	**10 664 134**	**12 161 836**	**(4 033 544)**	**8 128 292**

Notes to the Annual Financial Statements

Figures in Rand

3. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2025

	Opening balance	Additions	Disposals	Depreciation	Impairment loss	Total
Leasehold property	57 015	-	-	(14 612)	-	42 403
Furniture and fixtures	643 838	482 385	-	(93 637)	-	1 032 586
Motor vehicles	81 355	-	-	(20 850)	-	60 505
Office equipment	352 044	697 335	(1 351)	(194 433)	-	853 595
IT equipment	531 127	171 720	-	(247 219)	(18 618)	437 010
Stage equipment	6 462 913	2 829 840	-	(1 051 221)	(3 497)	8 238 035
	8 128 292	**4 181 280**	**(1 351)**	**(1 621 972)**	**(22 115)**	**10 664 134**

Notes to the Annual Financial Statements

Figures in Rand

3. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2024

	Opening balance	Additions	Disposals	Depreciation	Total
Leasehold property	76 734	-	-	(19 719)	57 015
Furniture and fixtures	770 360	-	(18 526)	(107 996)	643 838
Motor vehicles	109 493	-	-	(28 138)	81 355
Office equipment	512 557	5 699	(21 993)	(144 219)	352 044
IT equipment	622 663	209 782	(8 366)	(292 952)	531 127
Wardrobe Equipment	52 240	-	(52 240)	-	-
Stage equipment	5 074 161	3 195 667	(1 063 373)	(743 541)	6 462 913
	7 218 208	**3 411 148**	**(1 164 498)**	**(1 336 565)**	**8 128 292**

{1}The write-off of assets was due to unverified assets after all the processes of preparation of the fixed asset register (FAR) for the year were completed. MBTC undertook an exercise to reconstruct the fixed asset register to ensure adequate and accurate record keeping. During this process, a full verification of assets to confirm existence and completeness was done. All assets found were recorded as such in the FAR and some assets that were in the prior Fixed Asset Register could not be verified and therefore needed to be derecognized to ensure that only assets that exist are recorded.

Pledged as security

There are no assets pledged as security:

Change in Estimate

The useful life of certain items of Property, Plant and Equipment was revised. The effect of this revision has reduced the depreciation charges for the current and future periods.

Effect of change in current and future periods

Mandela Bay Theatre Complex

(Registration number G486/4/6/2021)
Annual Financial Statements for the year ended 31 March 2025

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

3. Property, plant and equipment (continued)

Impact on depreciation and Impairment	Depreciation and Impairment using old useful lives	Depreciation and Impairment using revised useful lives	Change
Computer Equipment	305 200	200 041	(105 159)
Furniture & Fittings	107 701	92 033	(15 668)
Leasehold Improvements	19 665	14 612	(5 054)
Office Equipment	130 916	93 973	(36 943)
Stage Equipment	921 714	815 506	(106 208)
Vehicles	28 061	20 850	(7 211)
	1 513 257	**1 237 015**	**(276 243)**

Impact on carrying amount	Carrying amount based on old useful lives	Carrying amount based on new useful Lives	Change
Computer Equipment	225 928	331 087	105 159
Furniture & Fittings	536 136	551 805	15 668
Leasehold Improvements	37 349	42 403	5 054
Office Equipment	221 127	258 071	36 943
Stage Equipment	5 541 200	5 647 408	106 208
Vehicles	53 294	60 505	7 211
	6 615 034	**6 891 279**	**276 243**

Effect of Depreciation on future periods	Effect of changes in depreciation for future periods	Total
Computer Equipment	105 159	105 159
Furniture & Fittings	15 668	15 668
Leasehold Improvements	5 054	5 054
Office Equipment	36 943	36 943
Stage Equipment	106 208	106 208
Vehicles	7 211	7 211
	276 243	**276 243**

4. Receivables from exchange transactions

Trade debtors	-	2 451
Deposits	163 548	161 100
Management fees	613 521	680 000
Prepayments	168 369	114 833
Accrued Interest	14 878	-
	960 316	**958 384**
Non-current assets	163 548	161 100
Current assets	796 768	797 284
	960 316	**958 384**

Mandela Bay Theatre Complex
(Registration number G486/4/6/2021)
Annual Financial Statements for the year ended 31 March 2025

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

4. Receivables from exchange transactions (continued)

Reconciliation of financial assets at armotised cost		
Receivables from exchange transactions	960 316	958 384
Prepayments	(168 369)	(114 833)
	791 947	**843 551**
		114 833

Trade and other receivables past due but not impaired

The ageing of amounts past due but not impaired is as follows:

3 months past due	796 768	682 451

5. Receivables from non-exchange transactions

Government grants and subsidies	100 000	100 000
Project receivables	2 258 543	-
Staff loans	1 500	-
	2 360 043	**100 000**

Amounts included in receivables from non-exchange transactions above are as follows:		
DSAC receivable	100 000	100 000
NMBM	1 043 255	-
PAGI	1 215 288	-
	2 358 543	**100 000**

Receivables from non-exchange transactions and amounts past due but not impaired

The ageing of receivables from non-exchange and amounts past due but not impaired is as follows:

Current	2 258 543	100 000
3 months past due	101 500	-
	2 360 043	**100 000**

Management of Mandela Bay Theatre Complex have assessed if there are any indicators of impairment for both DSAC, NMBM, PAGI and receivables from exchange transactions and there were no objective indicators that impairment exists at year end.

6. Cash and cash equivalents

Cash and cash equivalents consist of:

Bank balances	20 964 879	32 552 947

Credit quality of cash at bank and short term deposits, excluding cash on hand

The credit quality of cash at bank and short term deposits, excluding cash on hand that are neither past due nor impaired can be assessed by reference to external credit ratings (if available) or historical information about counterparty default rates:

Credit rating		
BB (2024: BB)	2 899 468	6 194 742
BB (2024: B)	18 065 411	26 358 205
	20 964 879	**32 552 947**

Mandela Bay Theatre Complex

(Registration number G486/4/6/2021)
Annual Financial Statements for the year ended 31 March 2025

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

6. Cash and cash equivalents (continued)

Cash and cash equivalents pledged as collateral

Total cash and cash equivalents	20 964 879	32 552 947

There were no cash and cash equivalents balances pledged as collateral.

The entity had the following bank accounts

Account number / description	Bank statement balances			Cash book balances		
	31 March 2025	31 March 2024	31 March 2023	31 March 2025	31 March 2024	31 March 2023
500018123998 Investec-Call Account	16 504 890	24 868 932	26 520 074	16 504 890	24 868 932	26 520 074
080041566 Standard Bank - Current Account	12 784	6 194 742	7 712 823	12 784	6 194 742	7 712 823
50018123934 Investec-Call Account	1 560 521	1 470 944	1 358 353	1 560 521	1 470 944	1 358 353
50011151844 Investec-Call Account	-	18 329	16 926	-	18 329	16 926
080344844-Standard bank Account	2 886 684	-	-	2 886 684	-	-
Total	**20 964 879**	**32 552 947**	**35 608 176**	**20 964 879**	**32 552 947**	**35 608 176**

7. Finance lease obligation

Minimum lease payments due		
- within one year	-	144 456
	-	144 456
less: future finance charges	-	(4 851)
Present value of minimum lease payments	**-**	**139 605**
Present value of minimum lease payments due		
- within one year	-	139 605

It is entity policy to lease certain office equipment such as printers under finance leases.

The average lease term was 5 years and the average effective borrowing rate was 10% (2024: 10%).

Interest rates are fixed at the contract date. All leases have fixed repayments and no arrangements have been entered into for contingent rent.

The entity's obligations under finance leases are secured by the lessor's charge over the leased assets. .

Monthly lease payments was R 20 463.10 (2024: R 20 463.10) and lease expired on 31 May 2024.

8. Payables from exchange transactions

Trade payables	2 319 273	895 492
NMBM arrears	1 850	73 981
Employee related payables	169 695	1 553 140
Other accruals	239 676	823 718
Other payables	1 000	1 000
Leave provision	489 349	83 699
Deferred Income	100 000	100 000
Unallocated payment[1]	1 500 000	1 500 000
	4 820 843	**5 031 030**

Mandela Bay Theatre Complex

(Registration number G486/4/6/2021)
Annual Financial Statements for the year ended 31 March 2025

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

8. Payables from exchange transactions (continued)

[1] Unallocated payments relates to amounts received with unspecified projects.

Reconciliation of financial liabilities at armortisation cost

Trade payables and other from exchange transactions	4 820 843	5 031 030
"Less" Employee related payables	(169 695)	(1 553 140)
"Less" Leave provision	(489 349)	(83 699)
	4 161 799	**3 394 191**

9. VAT payable

Vat payables	1 528 045	1 528 045

Vat payable relates to amounts received from SARS after devolvement.MBTC is a non VAT vendor.

10. Unspent conditional grants and receipts

Unspent conditional grants and receipts comprises of:

Unspent conditional grants and receipts		
DSAC Infrastructure Fund	16 504 890	26 597 172
Project liabilities	2 650 215	2 104 519
DSAC Rental Virement	1 635 252	-
	20 790 357	**28 701 691**

11. Performance Bonus Provision

Performance bonus	492 048	-

The formal performance evaluation determines the final score for the individual employee's performance during a certain period (one year). It offers a summary of the performance feedback and development process.It serves as input for other HR processes. The evaluation process is a formal summary of the feedback discussions that took place during the year. A meaningful discussion requires that both parties are informed and prepared. In principle feedback must occur as regularly as possible, e.g., quarterly, but the frequency of feedback depends on each employee's circumstances. The employee's progress measured against this action plan forms part of the feedback process.

Evaluation is done according to a rating scale.

Bonus provision payments are uncertain as they will be paid only on approval by council.

12. Revenue

Rendering of services-Ticket sales	116 266	73 034
Rendering of services-administration	763 521	740 000
Insurance claim	19 215	-
Other income	120 149	-
Interest received	273 608	117 568
Government grants & subsidies	44 626 738	28 211 026
Service In Kind	1 112 714	740 719
Special projects grants	5 404 561	11 547 891
	52 436 772	**41 430 238**

Mandela Bay Theatre Complex

(Registration number G486/4/6/2021)
Annual Financial Statements for the year ended 31 March 2025

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

12. Revenue (continued)

The amount included in revenue arising from exchanges of goods or services are as follows:		
Rendering of services-Ticket sales [1]	116 266	73 034
Rendering of services-administration[2]	763 521	740 000
Insurance claim	19 215	-
Other income[3]	120 149	-
Interest received	273 608	117 568
	1 292 759	**930 602**

[1] Ticket sales relates to project events.

[2] Administration fees relates to service rendered in administering projects.

[3] Other income related derecognition of finance lease liability on 31 May 2024 and refund from ARC member in 2024 financial period.

The amount included in revenue arising from non-exchange transactions is as follows:		
Taxation revenue		
Transfer revenue		
Government grants & subsidies	44 626 738	28 211 026
Service in Kind	1 112 714	740 719
Special projects grants	5 404 561	11 547 891
	51 144 013	**40 499 636**

13. Investment revenue

Interest revenue		
Interest income	273 608	117 568

Mandela Bay Theatre Complex

(Registration number G486/4/6/2021)
Annual Financial Statements for the year ended 31 March 2025

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

14. Government grants & subsidies

Operating grants		
DSAC Administration	33 000 000	23 000 000
Capital grants		
Infrastructure grant	11 626 738	5 211 026
	44 626 738	**28 211 026**

Conditional and Unconditional

Included in above are the following grants and subsidies received:

Conditional grants received	5 216 029	12 020 000
Unconditional grants received	33 000 000	23 000 000
	38 216 029	**35 020 000**

DSAC Infrastructure Grant

Balance unspent at beginning of year	26 597 173	29 578 613
Interest capitalised	1 565 086	2 229 586
interest expenditure	(30 630)	-
Conditions met - transferred to revenue	(11 626 738)	(5 211 026)
	16 504 891	**26 597 173**

Conditions still to be met - remain liabilities (see note 10).

The Grant is utilised for infrastructure related procurement. The condition attached is to spend the Grant for that specific purpose.

Community Art Centres

Current-year receipts	-	3 670 000
Conditions met - transferred to revenue	-	(3 670 000)
	-	**-**

Conditions still to be met - remain liabilities (see note 10).

Grant relates to the implementation of community art centres programmes across the Eastern Cape Province..

Provincial Arts and Culture and Heritage Awards

Current-year receipts	-	1 750 000
Conditions met - transferred to revenue	-	(1 750 000)
	-	**-**

Conditions still to be met - remain liabilities (see note 10).

Grant relates to amount received for implementation of the Eastern cape Provincial Arts, Culture and Heritage Awards.

Isingqisethu

Current-year receipts	-	1 750 000
Conditions met - transferred to revenue	-	(1 750 000)

Mandela Bay Theatre Complex

(Registration number G486/4/6/2021)
Annual Financial Statements for the year ended 31 March 2025

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

14. Government grants & subsidies (continued)

	-	-

Conditions still to be met - remain liabilities (see note 10).

Grant relates to amount received for implementation of Wildcoast Cultural Festival and Provincial Arts and Culture Awards .

Music Excellence Acceleration Programme of the Eastern Cape

Balance unspent at beginning of year	256 741	-
Current-year receipts	2 700 000	2 500 000
Conditions met - transferred to revenue	(1 996 377)	(2 243 259)
	960 364	**256 741**

Conditions still to be met - remain liabilities (see note 10).

Grant relates to amount received for implementation of the Music Excellence Acceleration Programme in the Eastern Cape.

Udaba Dance Eastern Cape

Current-year receipts	-	500 000
Conditions met - transferred to revenue	-	(500 000)
	-	-

Conditions still to be met - remain liabilities (see note 10).

Grant relate to amount received for implementation of the Development of performing Arts and Culture within the communities in the Eastern cape province.

Sondela

Balance unspent at beginning of year	81 590	81 590

Conditions still to be met - remain liabilities (see note 10).

Grant relates to amount received for implementation of the Development of performing Arts and Culture within the communities in the Eastern cape province.

PAGI

Balance unspent at beginning of year	458 999	352 675
Current-year receipts	-	1 350 000
Conditions met - transferred to revenue	(190 120)	(1 243 676)
	268 879	**458 999**

Conditions still to be met - remain liabilities (see note 10).

Grant relates to amount received for implementation of Mandela Bay Theatre Complex Incubator Programmes.

PAGI

Conditions met - transferred to revenue	(1 215 289)	-

MBTC utilised its own funds on the projects.Revenue and receivable were recognised as the amount will be received as per agreement(see note 5).

Mandela Bay Theatre Complex

(Registration number G486/4/6/2021)
Annual Financial Statements for the year ended 31 March 2025

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

14. Government grants & subsidies

(continued) Summary of PAGI

Conditions met - transferred to revenue	(1 405 409)	(1 433 796)

Amount recognised as revenue(see note 16).

Dakawa Project

Balance unspent at beginning of year	1 231 024	1 231 024
Conditions met - transferred to revenue	(2 609)	-
Interest capitalised	114 695	-
Interest expense	(3 758)	-
	1 339 352	**1 231 024**

Conditions still to be met - remain liabilities (see note 10).

Grant relates to amount received for upgrading of Dakawa Arts Centres.

Iphulo Drama Festival

Balance unspent at beginning of year	76 134	(81 703)
Current-year receipts	-	500 000
Conditions met - transferred to revenue	(76 134)	(342 163)
	-	**76 134**

Conditions still to be met - remain liabilities (see note 10).

Grant relate to amount received for implementation of the Development of performing Arts and Culture within the communities in the Eastern cape province.

Nelson Mandela Bay Municipality

Balance unspent at beginning of year	-	48 793
Conditions met - transferred to revenue	-	(48 793)
	-	**-**

Conditions still to be met - remain liabilities (see note 10).

Grant relates amount received for implementing development platforms in areas such as dance, theatre music performance, and exhibitions by and for the artists in Nelson Mandela Bay..

Nelson Mandela Bay Municipality

Conditions met - transferred to revenue	(1 043 255)	-

MBTC utilised its own funds on the projects.Revenue and receivable were recognised as the amount will be received as per agreement.(see note 5).

DSAC Rental Virement

Current-year receipts	2 516 029	-
Conditions met - transferred to revenue	(880 777)	-
	1 635 252	**-**

Mandela Bay Theatre Complex

(Registration number G486/4/6/2021)
Annual Financial Statements for the year ended 31 March 2025

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

14. Government grants & subsidies(continued)

Conditions still to be met - remain liabilities (see note 10).

Grant relates to the amount received to cover rental for office building.

15. Services in kind

Services in kind	1 112 714	740 719

Service in kind refers to the rental benefit which the MBTC deemed to have paid on the Theatre (former PE Opera House) for its operations (core business) without paying rent to Public Works. The theatre is wholly owned by the Department of Public Works. The same amount was recognised as a notional rent expense.Estimates and judgements were applied as disclosed on accounting policy 1.4.

16. Special projects grants

Special projects grants	5 404 561	11 547 891
Reconciliation of special project grants		
Nelson Mandela Municipality	1 043 255	48 794
DSAC Dakawa	2 609	-
Rent virement grant received	880 777	-
Community Art Centre	-	3 670 000
Iphulo Drama Festival	76 134	342 163
Isingqisethu	-	1 750 000
MEAPEC	1 996 377	2 243 259
PACHA	-	1 750 000
PAGI	1 405 409	1 243 676
Udaba Dance Eastern	-	500 000
	5 404 561	**11 547 891**

Conditions still to be met - remain liabilities (see note 10)

Grants relates to MBTC specific projects emanating from DSAC and provincial departments.

Reconciliation of amounts received, recognised as revenue and closing balances per grant are detailed on (note 14).

17. Employee related costs

Basic	11 680 488	9 228 570
Bonus	492 048	769 595
UIF	61 595	52 280
SDL	118 042	105 028
PAYE	9 103	-
Leave pay provision charge	405 650	67 830
Provident fund	161 847	108 792
Travel, accommodation, subsistence and other allowances	-	143 657
Other allowances	-	128 102
	12 928 773	**10 603 854**

Mandela Bay Theatre Complex

(Registration number G486/4/6/2021)
Annual Financial Statements for the year ended 31 March 2025

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

18. Related parties

Relationships	
Significant Influence	Council Members
Day to day management of the entity	Members of key Management
Controlling entity	Department of Sport,Arts and Culture (DSAC)
Minister of Department of Sport,Arts and Culture	Mr Gayton McKenzie**
	Mr N.G Kodwa*
Entities under common control	National Arts Council (NAC)
	National Film and Video Foundation (NFVF)
	National Heritage Council (NHC)
	South African Heritage Resources Agency (SAHRA)
	Business and Arts South Africa (BASA)
	Pan South African Language Board (PanSALB)
	All Arts theatres and museums under DSAC

**Mr Gayton McKenzie was appointed as Minister of Sports, Arts and Culture on the 3rd of July 2024.

*Mr N.G Kodwa resigned as a Minister of Sports, Arts and Culture on the 5th of June 2024.

Related party balances

Trade and other receivables from exchange and non-exchange transactions		
DSAC exchange receivables	135 032	680 000
DSAC non exchange receivables	100 000	100 000
	235 032	**780 000**
Project Liabilities		
Infrastructure grant	16 504 891	26 597 173
DSAC -PAGI	268 879	458 999
DSAC -Rent virement grant	1 635 252	-
DSAC -Dakawa	1 339 352	1 231 024
	19 748 374	**28 287 196**
Related party Transactions-Revenue from exchange and non-exchange transactions		
DSAC Infrastructure Grant	11 626 738	5 211 026
DSAC Rent virement grant received	880 777	-
DSAC-PAGI	1 405 409	1 243 676
DSAC-Dakawa	2 609	-
DSAC Operational Grant	33 000 000	23 000 000
	46 915 533	**29 454 702**

Remuneration Disclosures

Members: Council

2025

	Fees for services as a member of management	Total
Name		
Ms P Kadi (Chairperson)	1 500	1 500
Prof. M Ndletyana (Deputy-Chairperson)	95 912	95 912

Notes to the Annual Financial Statements

Figures in Rand	2025	2024
18. Related parties (continued)		
Mr. C Dithula Nabane	85 831	85 831
Dr. O Sipuka	31 186	31 186
Mr. M Metuse	73 326	73 326
Mr. S Maharaj	49 762	49 762
Mrs. NN Shoba	99 529	99 529
Mr. GD Mtukela	61 747	61 747
Mr M Mafani	15 532	15 532
Ms RK Parker	6 416	6 416
*Dr S Nyenyiso	42 732	42 732
	563 473	**563 473**

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

18. Related parties (continued)

2024

	Fees for services as a member of management	Total
Name		
Ms P Kadi (Chairperson)	39 988	39 988
Prof. M Ndletyana (Deputy-Chairperson)	89 855	89 855
Dr. O Sipuka	52 131	52 131
Mr. M Metuse	51 896	51 896
Mr. S Maharaj	62 047	62 047
Mrs. NN Shoba	91 751	91 751
Mr. GD Mtukela	73 447	73 447
Ms Judge Shoeman	10 022	10 022
Mr. CD Nabane	77 709	77 709
Mr M Mafani	63 253	63 253
Ms RK Parker	6 509	6 509
*Dr S Nyenyiso	4 414	4 414
	623 022	**623 022**

Ms RK Parker resigned on 17 October 2024.

Management class: Executive management

2025

	Basic salary	Other short-term employee benefits	Total
Name			
Mr Ngonyama Monde-CEO	1 644 800	18 361	1 663 161
Mr Lazola Lufefe Mfenyana-CFO	1 522 769	17 157	1 539 926
Ms X Ncoko-Senior Manager Planning,Monitoring and Reporting	835 977	10 373	846 350
*Ms B Matu-Senior Manager Supply Chain	698 833	8 836	707 669
**Mr H Basson-Senior Manager Human Resource	512 400	6 467	518 867
	5 214 779	**61 194**	**5 275 973**

2024

	Basic salary	Other short-term employee benefits	Total
Name			
Mr Ngonyama Monde-CEO	1 358 500	13 200	1 371 700
Mr Lazola Lufefe Mfenyana-CFO	285 056	-	285 056
Mr Khubana Talifhani-CFO	979 108	161 280	1 140 388
Ms Peters Charne-Senior Operations Manager	212 091	2 400	214 491
Ms X Ncoko-Senior Manager Planning,Monitoring and Reporting	664 620	13 200	677 820
	3 499 375	**190 080**	**3 689 455**

*Ms B Matu was appointed on 1 May 2024 as senior manager of Supply Chain.

**Mr H Basson was appointed on 06 August 2024 as senior manager of Human Resource.

Notes to the Annual Financial Statements

Figures in Rand	2025	2024
19. Depreciation and amortisation		
Property, plant and equipment	1 621 970	1 336 565
20. Lease rentals on operating lease		
Premises		
Contractual amounts	1 453 287	1 440 656
Equipment		
Contractual amounts	-	259 588
	1 453 287	**1 700 244**
21. General expenses		
Advertising	541 161	999 199
Bank charges	36 444	72 945
Cleaning	24 710	18 699
Computer expenses	106 923	2 070
Consumables	454 167	57 033
Delivery expenses	2 757	-
Donations	34 800	-
Catering	474 520	423 517
Insurance	278 718	52 161
Motor vehicle expenses	69 449	25 359
Pest control	6 675	18 306
Printing and stationery	62 784	97 539
Software expenses	-	418 834
Staff welfare	43 395	400
Subscriptions and membership fees	101 120	128 048
Telephone and fax	527 098	46 375
Transport and freight	72 483	26 185
Training	72 828	-
Water and electricity	902 833	809 455
Rental of equipment	335 671	-
Office supplies	63 627	8 849
COIDA	188 043	-
	4 400 206	**3 204 974**
22. Auditors' remuneration		
Fees	1 626 379	2 015 920
23. Consulting and professional fees		
Consulting and professional fees	6 774 083	1 458 926

Consulting and professional fees relates to legal;internal audit and financial advisory and system support services.

24. Awards and Performance cost

Awards and Performance	3 599 320	11 783 069

Awards comprise of the prices won during events or prices given to acknowledge someone's contribution.

Performance costs comprise the fees paid when someone participated during the event. These fees include payments to artists that perform during an event.

Mandela Bay Theatre Complex

(Registration number G486/4/6/2021)
Annual Financial Statements for the year ended 31 March 2025

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

25. Repair and Maintenance

Repairs and maintenance	6 612 606	41 096

Repair and maintenance relates to maintenance of theatre and other items which does not relate to property ,plant and equipment.

26. Notional rental expense

Notional rental expense	1 112 714	740 719

Notional rental expense relates to free use of theatre by MBTC.

27. Production cost

Production cost	3 784 379	1 642 131

Production costs are core operational expenses directly linked to the mandate of the Mandela Bay Theatre Complex (MBTC), which is to promote and stage performing arts.

28. Cash (used in) generated from operations

Surplus	1 037 531	776 823
Adjustments for:		
Depreciation and amortisation	1 621 970	1 336 565
Loss/(gain) on sale of assets and liabilities	1 351	1 164 498
Finance costs - Finance leases	(120 149)	-
Impairment deficit	22 115	-
Debt impairment	2 451	-
Movements in operating lease assets and accruals	(58 706)	53 600
Movements in provisions	492 048	-
Insurance claim	(19 215)	-
Changes in working capital:		
Receivables from exchange transactions	54 053	(550 000)
Receivables from non-exchange transactions	(2 260 043)	(100 000)
Prepayments	(53 536)	(114 833)
Payables from exchange transactions	(210 458)	184 018
VAT	-	333 800
Unspent conditional grants and receipts	(7 911 322)	(2 509 302)
Consumer deposits	(2 448)	-
	(7 404 358)	**575 169**

Mandela Bay Theatre Complex

(Registration number G486/4/6/2021)
Annual Financial Statements for the year ended 31 March 2025

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

29. Financial instruments disclosure

Categories of financial instruments

2025

Financial assets

	At amortised cost	Total
Receivables from exchange transactions -Current	796 768	796 768
Receivables from non-exchange transactions	2 360 043	2 360 043
Receivables from exchange transactions : Deposit	163 548	163 548
Cash and cash equivalents	20 964 879	20 964 879
	24 285 238	**24 285 238**

Financial liabilities

	At amortised cost	Total
Trade and other payables from exchange transactions	4 161 799	4 161 799

2024

Financial assets

	At amortised cost	Total
Receivables from exchange transactions	797 284	797 284
Receivables from non-exchange transactions	100 000	100 000
Receivables from exchange transactions : Deposit	161 100	161 100
Cash and cash equivalents	32 552 947	32 552 947
	33 611 331	**33 611 331**

Financial liabilities

	At amortised cost	Total
Finance lease obligation	139 605	139 605
Trade and other payables from exchange transactions	3 394 191	3 394 191
	3 533 796	**3 533 796**

Financial instruments in Statement of financial performance

2025

	At amortised cost	Total
Interest income (calculated using effective interest method) for financial instruments at amortised cost	273 608	273 608
Interest expense (calculated using effective interest method) for financial instruments at amortised cost	(52 031)	(52 031)
	221 577	**221 577**

Mandela Bay Theatre Complex

(Registration number G486/4/6/2021)
Annual Financial Statements for the year ended 31 March 2025

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

29. Financial instruments disclosure (continued)

2024

	At amortised cost	Total
Interest income (calculated using effective interest method) for financial instruments at amortised cost	117 568	117 568
Interest expense (calculated using effective interest method) for financial instruments at amortised cost	(153 149)	(153 149)
	(35 581)	**(35 581)**

30. Commitments

Authorised capital expenditure

Already contracted for but not provided for		
• Property, plant and equipment	1 140 800	2 151 253
Total capital commitments		
Already contracted for but not provided for	1 140 800	2 151 253

Operating leases - as lessee (expense)

Minimum lease payments due		
- within one year	-	1 496 581

Operating lease payments represent rentals payable by the entity for certain of its office properties.

MBTC leases office properties from Trafalgar one stop property solutions for the period of 25 months and will have the option to purchase the property (not the sole option however) during the current lease period.

The lessee will have an option to renew the lease at the end of the lease period.

Lease agreement expired on 31 March 2024 and it was month to month basis from then.

31. Fruitless and wasteful expenditure

Fruitless and wasteful expenditure identified - current	145 856	-
Details of fruitless and wasteful expenditure		
SARS interest and penalties	144 007	-
Interest paid on arrears	1 849	-
	145 856	**-**

Management assessed and identified amount incurred in the current year.

Mandela Bay Theatre Complex

(Registration number G486/4/6/2021)
Annual Financial Statements for the year ended 31 March 2025

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

32. Prior-year adjustments

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

Statement of financial position

2024

	Note	As previously reported	Correction of error	Restated
Receivables from exchange transactions		682 451	114 833	797 284
Operating lease liability	{a}	(57 315)	(1 391)	(58 706)
Payables from exchange transactions	{b}	(6 936 800)	1 905 770	(5 031 030)
Unspent conditional grants and receipts	{c}	(30 951 783)	2 250 092	(28 701 691)
Accumulated surplus	{d}	(2 011 242)	(4 269 306)	(6 280 548)
		-	-	-

Statement of financial performance

2024

	Note	As previously reported	Correction of error	Restated
Government grants & subsidies	{e}	28 351 785	(140 759)	28 211 026
Special project grants	{f}	11 246 321	301 570	11 547 891
Employee related costs	{g}	(10 176 614)	(427 240)	(10 603 854)
Finance costs	{h}	(26 303)	(126 846)	(153 149)
Lease rentals on operating lease	{i}	(1 979 785)	279 541	(1 700 244)
General Expenses	{j}	(5 840 376)	2 635 402	(3 204 974)
Consulting and professional fees	{k}	(1 513 624)	54 698	(1 458 926)
Travel and accommodation	{l}	(2 575 832)	61 561	(2 514 271)
Awards and Performance cost	{m}	(11 741 529)	(41 540)	(11 783 069)
Security	{n}	(1 834 425)	163 448	(1 670 977)

Mandela Bay Theatre Complex

(Registration number G486/4/6/2021)
Annual Financial Statements for the year ended 31 March 2025

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

32. Prior-year adjustments (continued)

Cash flow statement

2024

	Note	As previously reported	Correction of error	Restated
Cash flow from operating activities				
Employee costs	{o}	(9 351 651)	395 595	(8 956 056)
Suppliers	{p}	(27 054 070)	(268 749)	(27 322 819)
Finance costs	{q}	(26 303)	(126 846)	(153 149)

Narrations

{a}Operating lease obligation of R 1 319 was adjusted to correctly recognise lease liability.

{b}Payable from exchange transaction of R1 905 769 was adjusted to align amounts with underlying supporting documents.

{c}Unspent conditional grants were adjusted to include all cost incurred on projects amounting to R 2 250 092.

{d}Accumulated surplus was adjusted by R 4 269 306 to reflect the effects of correction of errors.

{e}Infrastructure grant was adjusted to reallocate expenditure which was incorrectly classified amount to R 140 759.

{f}Special project grants was adjusted by an amount of R 301 570 to correctly recognised revenue.

{g Employee related cost were adjusted in line with total payroll cost incurred by the entity which amount to R 427 240..

{h} Finance cost of R 126 846 was adjusted to correctly recognise interest charges from SARS.

{i}Lease rental from operating lease of R 279 541 was adjusted to correctly recognise lease liability.

{j} General expenditure amount to R 2 635 402 was adjusted to reflectly correct allocation of expenditure.

{k}Consulting and professional fees of R 54 698 was adjusted to correctly reflect consulting fees.

{l} Travel and accomodation amounting to R61 561 was adjusted to reallocate non travel expenditure.

{m} Awards and performance cost of R41 540 was correctly reflect the expenditure.

{n}Security amounting to R 163 448 were adjusted to reflect correct expenditure that was incurred.

{o} Movements in employee related cost of R395 595 reflects prior year adjustments on employee cost.

{p}Movements of R268 749 reflects suppliers related adjustments.

{q}Movements of R126 846 reflects to finance cost related adjustments.

Mandela Bay Theatre Complex

(Registration number G486/4/6/2021)
Annual Financial Statements for the year ended 31 March 2025

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

32. Prior-year adjustments (continued)

Risk management

Payables from exchange transactions - Risk management note was restated to reflect the adjustments made on payables from exchange transactions.

Finanace lease obligation amount was adjusted to include capital and interest amount..

Financial instruments	As previously reported	Correction of error	Restated
Payables from exchange transactions	4 734 646	(1 340 455)	3 394 191
Receivables from exchange	-	161 100	161 100
	4 734 646	**(1 179 355)**	**3 555 291**

Credit risk

Risk management note was restated to reflect the adjustments made on receivable from non exchange transactions credit risk disclosure.

	As previously reported	Correction of error	Restated
Receivables from non exchange transactions	-	100 000	100 000

Accumulated Surplus

Accumulated surplus was restated to account for adjustment made in prior year.

	Total
Opening balance	(2 352 121)
Payables from exchange	(1 400 867)
Unspent Condition Grant and receipts	(1 750 734)
	(5 503 722)

Related party transactions

Related party transactions disclosure was restated to include other related party transactions which were omitted prior year:

Project Liabilities	As previously reported	Correction of error	Restated
DSAC-Infrastructure grant	-	26 597 173	26 597 173
DSAC PAGI	760 569	(301 570)	458 999
	760 569	**26 295 603**	**27 056 172**

Related party Transactions-Revenue from exchange and non-exchange	As previously reported	Correction of error	Restated
DSAC Infrastructure Grant	-	5 211 026	5 211 026
DSAC-PAGI	-	1 243 676	1 243 676
DSAC Operational Grant	-	23 000 000	23 000 000
	-	**29 454 702**	**29 454 702**

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(Registration number G486/4/6/2021)
Annual Financial Statements for the year ended 31 March 2025

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

32. Prior-year adjustments (continued)

Cash generated from operations

Cash generated from operations was restated to reflect the effect of prior period adjustments.

		As previously reported	Correction of error	Restated
Deficit		(340 882)	(435 941)	(776 823)
Movements in operating lease assets and accruals	{a}	52 209	1 391	53 600
Payables from exchange transactions	{b}	927 473	(743 455)	184 018
Unspent conditional grants and receipts	{c}	(2 248 490)	(260 812)	(2 509 302)
Prepayments	{d}	-	(114 833)	(114 833)
		(1 609 690)	**(1 553 650)**	**(3 163 340)**

{a}Operating leases were adjusted in line with the lease schedule.

{b}Payables from exchange transactions was adjusted as a result of restatement of payables in line with supporting documentation.

{c} Unspent conditional grants movement was adjusted in line with recognition of expenditure that met grant conditions.

{d}Prepayments were adjusted to correctly recognise the prepayment made.

Commitments

Capital commtments have been restated to excluded repair and maintenance which are operational commitments.

	As previously reported	Correction of error	Restated
Property, plant and equipment	9 824 237	(7 672 984)	2 151 253

33. Risk management

Financial risk management

The entity's 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.

Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions. Due to the dynamic nature of the underlying businesses, entity treasury maintains flexibility in funding by maintaining availability under committed credit lines.

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

At 31 March 2025	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Payables from exchange transactions	4 161 79	-	-	-

At 31 March 2024	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Payables from exchange transactions	3 394 191	-	-	-
Finance lease obligation	139 605	-	-	-
	3 533 796	**-**	**-**	**-**

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

33. Risk management (continued)

Credit risk

Credit risk consists mainly of cash deposits, cash equivalents, derivative financial instruments and trade debtors. The entity only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

Trade receivables comprise a widespread customer base. Management evaluated credit risk relating to customers on an ongoing basis. If customers are independently rated, these ratings are used. Otherwise, if there is no independent rating, risk control assesses the credit quality of the customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external ratings in accordance with limits set by the board. The utilisation of credit limits is regularly monitored. Sales to retail customers are settled in cash or using major credit cards. Credit guarantee insurance is purchased when deemed appropriate.

Financial assets exposed to credit risk at year end were as follows:

Financial instrument	2025	2024
Receivables from exchange transactions	791 947	843 551
Receivables from non exchange transactions	2 360 043	100 000
Cash and cash equivalents	20 964 879	32 552 947

Market risk

Interest rate risk

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

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

34. 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.

The council has reviewed the entity's cash flow forecast for the year to 31 March 2026 and, in the light of this review and the current financial position, they are satisfied that the entity has or has access to adequate resources to continue in operational existence for the foreseeable future.

35. Budget differences

Material differences between budget and actual amounts

It is general practise to deem a 10% deviation on operational revenue and expenditure versus the final budget as material

a.Ticket sales for shows were lower than anticipated. This is due to the theatre being closed down and the productions/festivals not attracting the desired numbers of audience members.

b.Nelson Mandela Bay Municipality(NMBM) and PAGI(DSAC) projects were in the process of implementation by year-end. There were however delays in receiving the project funding, hence MBTC was requested to spend own funds and recover afterwards. This was done to avoid further delays. The management fees for PAGI and NMBM were only recognized based on the project spend at year-end thereby resulting into the variance.

c.Insurance claim was for the laptop.This is an usual income not budgeted for.

d.The increase is due to the sweeping of funds in the operational account.The management of cash resulted in a positive variance.

e.The varaince is due to the realised portion of the infrastructure grant which received in prior years.The revenue is recognised as the grant conditions are met.

f.Service in Kind is a non cash item based on use of the opera house.Expert valuers provided the amount recognised.This is not budgeted for.

g.CMBP funds have not been received from the Municipality. The agreement for the program was concluded in July 2024 and the institution is still waiting on the funder to transfer the funds.This has then delayed the implementation of the project hence the under expenditure.

h.Employee related cost actual amount incurred varie with budget due to some positions that are not yet filled.Some positions were filled during the financial year.

i.Remuneration of councillors budget included special meetings and were not fully utilised.

j.Depreciation and amortisation is a non cash item that was not budget for.This is based on the remaining useful lives and depreciation policy.

k.Award and performance and general expenditure were budgeted together and overall variance is aggregated.

l.Auditor remuneration actual is less than budget due to less hours spent than budgeted.

m.Consulting and professional fees budget has a negative variance due to number of activities that needed to be carried out due to transition of the organisation from an NPC to a public entity..

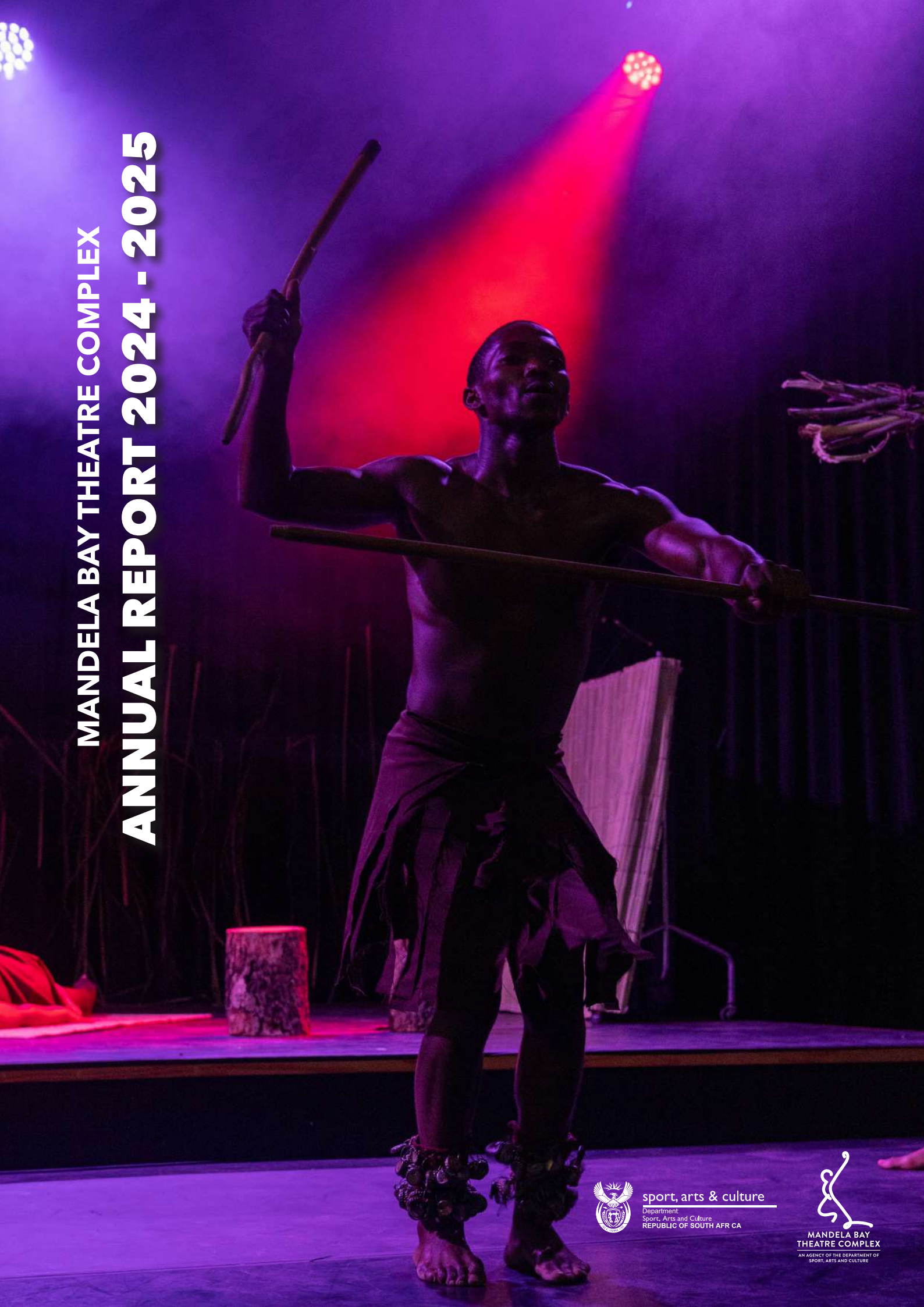
n.Travel and accomodation budget is less than actuals due to the nature of activities there was more requirements for travelling.

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

35. Budget differences (continued)

o.Award and performance and general expenditure were budgeted together and overall variance is an underspend of R 1 899 810.



MANDELA BAY THEATRE COMPLEX

ANNUAL REPORT 2024 - 2025

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Sport, Arts and Culture
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MANDELA BAY
THEATRE COMPLEX
AN AGENCY OF THE DEPARTMENT OF
SPORT, ARTS AND CULTURE