

ANNUAL REPORT

2024/
2025



War Museum of the
Boer Republics



ANNUAL REPORT

2024/2025

Financial Year



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War Museum of the Boer Republics

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GENERAL INFORMATION

Part A



War Museum of the
Boer Republics



1.

PUBLIC ENTITY'S GENERAL INFORMATION

REGISTERED NAME:	War Museum of the Boer Republics
PHYSICAL ADDRESS:	25 Monument Road General De Wet Bloemfontein
POSTAL ADDRESS:	P O Box 34061 Faunasig 9325
TELEPHONE NUMBER/S:	051 447 3447
EMAIL ADDRESS:	museum@anglo-boer.co.za
WEBSITE ADDRESS:	www.anglo-boer.co.za
EXTERNAL AUDITORS:	Auditor-General of South Africa
BANKERS:	ABSA
COUNCIL SECRETARY:	Sunet Myburg

2.

LIST OF ABBREVIATIONS/ACRONYMS

AFS	Annual Financial Statements
AGSA	Auditor General of South Africa
MEC	Member of Executive Council
BBBEE	Broad Based Black Economic Empowerment
CEO	Chief Executive Officer
CFO	Chief Financial Officer
PFMA	Public Finance Management Act, Act 1 of 1999
TR	Treasury Regulations
SCM	Supply Chain Management

3.

FOREWORD BY THE CHAIRPERSON



Mr Q.S. Norris
Chairperson of the Council

Introduction

The Council, with myself as Chairperson, was appointed on 9 December 2024 for a three-year term. The Council provided the Museum with strategic direction and oversight as required by the Cultural Institutions Act, PFMA and other applicable legislation. It conducted itself in accordance with an approved Charter and Code of Ethics.

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

The Museum achieved 100% of its pre-determined targets as set out in its Annual Performance Plans for seven consecutive years. This attests to the commitment of the Council to its strategic and oversight role and that of the Museum Management and Staff to the implementation of principles of good governance, sound financial management and a focused and determined effort to achieve its mandate, while benefiting the community and society at large.

Major achievements by the Museum during the 2024/2025 financial year included, amongst others:

- A play, called "The Cage" on black involvement in the South African War was performed during Freedom month on 19 April 2024.
- A creative clay and pottery workshop for children to promote art and design amongst the youth was hosted during Youth month on 22 June 2024.
- Quilt exhibition by the South African National Quilters Guild entitled "A stitch in time" during May 2024.
- Online exhibition titled "The Brutality of War: Lord Kitchener in Sudan and South Africa" for Africa Day, 25 May 2024.
- "Squares of love" community project was initiated on 18 July 2024 for Mandela month.
- New permanent exhibition in the Emily Hobhouse Gallery with enhanced digital capabilities such as touch tables was opened on 24 August 2024 during Women's month.
- Exhibition titled "30 Years of Freedom" in collaboration with various DSAC agencies opened on 2 September 2024 for Heritage month.
- Coordination and opening function for the 88th South African Museums Association's (SAMA) National conference on 2 September 2024.
- Annual History School Olympiad on the South African War was hosted in the Museum on 11 October 2024.

- 125th Commemoration of the South African War took place at the Museum on 12 October 2024 with various activities attended by ±3000 people.
- Art exhibition titled “Angst: Gender-based violence, suffering and trauma of war” opened on 29 November 2024 during the period of 16 Days of Activism Against Gender-Based Violence.
- Online exhibition titled “Faith, Hope, Love and Peace” for Reconciliation month, 16 December 2025.
- Skills development workshop focusing on the conservation of historical firearms and their history on 17 March 2025.
- Online exhibition titled “The War of Imagery: Women and Children in the War” for Human Rights month, 21 March 2025.
- Digitisation of the Object Collection completed with ± 13,000 objects digitised and made available for viewing to the public and researchers on the Museum’s website.
- The *Wilted Flower* publication series: Second publication has been finalised and published in three languages (Afrikaans, English and Sesotho).
- The journal publication and video documentary titled “*In the Crossfire: Indian involvement in the South African War*”, in co-operation with the Indian Consulate General in South Africa, was published and finalised.
- Videos on YouTube included “The Cage – A War Museum Theatre Production”, the re-development of the Magersfontein Video, 125-year Commemoration of the South African War event and 10th annual History School Olympiad.
- Award presented by the Auditor General of South Africa for the audit outcome of the Museum for the 2023/2024 financial year. In the Management Report attention is drawn to point 74 under conclusion, which reads as follows:

74. The entity has exhibited commitment to the internal control adherence for the past 2 years as it has maintained an unqualified opinion without findings. The entity also serves as an example of how the government institutions should be operated to enable shifting of the public sector culture that will assist in clean governance.

Infrastructure

- Upgraded Auditorium to be wheelchair accessible for disabled visitors.

Strategic Relationships

Strategic partnerships were fostered with local and international Museums and Heritage Institutions as well as Tertiary Institutions.

Challenges faced by Council – budget cuts which impact on future core business

The Council and staff faced many challenges in the period. The Museum is underfunded for its core mandate compared to similar Heritage Institutions of the same size. For example, key positions cannot be filled. This enforced the rethinking of existing museum practices and norms, yet with a continual focus on the economic empowering of the poor, the eradication of social issues, such as the abuse of women and children, and the transformation and redressing of the heritage sector to reflect a broader and cohesive South African heritage.

Challenges faced by the War Museum during the past financial year not only included the navigation of existing technical and operational resources to render an effective museum service, but also to investigate and implement new technology to improve service delivery. The War Museum accelerated yet again by finding various solutions to address the challenges created by budget constraints. New proposals are being developed to address future service delivery. The Council of the War Museum was also impacted by the

above, yet the digital platform provided a means to continue with operational requirements, such as Council meetings.

Strategic Challenges

- The Museum had to operate with limited staff due to financial constraints.
- The changing legislative environment poses its own challenges on an ongoing basis.
- There is still inadequate inclusion of the South African War in the School Curriculum.
- Current Economic Climate.
- MTEF baseline limited growth.

The strategic focus over the medium- and long-term period

One of the primary foci for the Museum is to propagate its vision that war causes suffering, while delivering no lasting solutions. Instead, war delivers misery to untold levels and bitter legacies left to be undone and redressed. Consequently, the Museum strives to continually generate and inculcate an anti-war belief system through portraying the suffering caused by the South African War (1899 to 1902) and its enduring legacy. Drawing parallels between the war and contemporary societal issues ensures the relevance and pertinence of the Museum in modern day society. The Museum's approach remains inclusive and will remain steadfast in our mission to portray the impact of the War on all South Africans, then and now. Forefront of the Museum's strategic efforts stands promoting nation healing and social cohesion.

Appreciation

On behalf of myself and the Council we express our gratitude and appreciation towards:

- The Honourable Minister of Sport, Arts and Culture, Mr. Gayton McKenzie and his Department's continued support of the Council and the Museum.
- The Council members for their commitment, sacrifice, oversight and valuable contributions to the Museum.
- The Audit Committee for its commitment and oversight.
- The Director and Staff for their hard work and dedication to the Museum.

Conclusion

Despite the challenges as mentioned above, the Museum is viewed as an entity of excellence with its continued focus on suffering and abuse of women and children which plagues our society today, and its continued commitment to nation building, social cohesion and nation healing.



Mr Q.S. Norris
Chairperson of the Council
War Museum of the Boer Republics
31 July 2025

4.

DIRECTOR'S OVERVIEW



Mr J.L. Pretorius
Director

Overview of activities and performance

The War Museum in 2024/25 yet again provided a quality museum service by way of amongst others well executed research, new exhibitions (online and inhouse), a well maintained and digitized collection and presenting educational programmes on school and tertiary level. All the above cumulates in the message propagated by the Museum that the South African War of 1899-1902 was an event which affected all South Africans in one or other way and that war causes suffering to mankind.

During the above reporting period, the Museum yet again catered for all segments of society such as age, gender, interest groups, as well as the diverse linguistic community of South Africa. The Museum continue to contribute significantly to research and knowledge production on the South African War, both locally and internationally. This is done by way of providing information on an ever-increasing number of enquiries addressed to the museum regarding different topics relating to this War. Collaboration with local and international researchers and academics culminated in new publications and video's which appeared and were published.

The Museum also presented academic and popular lectures in support of school and tertiary educational learnings. Additionally, researchers are also involved in different capacities at tertiary institutions (lectures) thereby promoting the museum as an institution of learning and research. The museum also presented many well-attended events on national days and in the months that national days are celebrated and embarked on permanent and temporary onsite exhibitions to reach out to the public. It is furthermore involved with arts and craft groups in the hosting of specific events to harness and share specific skills thus encouraging economic growth and promoting the tourism industry. As for social responsibility, the Museum partner with established and accredited institutions in the hosting of programmes and events.

Utilising the latest technology available to museums, it enabled the museums staff to execute its conservation, archival and inventory functions to its full potential, thus rendering a valuable information service to the public and researchers. As for the educational aspect, the museum provides educational experiences through relevant formal and informal activities and outreach programmes thereby not only supporting the curriculum-based subjects but also enlightened learners about heritage-related careers in South Africa.

The Museum also received good reviews and feedback in the media and on social media which market this institution as a popular tourist destination. All these successes were again rewarded by way of awards such as the PMR awards, as well as the Trip Advisor award. All the above projects are in line with supporting national objectives, thereby supporting nation building, nation healing and social cohesion.

Exhibitions, collections, research, publications, outreaches, events and other:

Exhibitions:

- Number of permanent exhibitions: 6
- Number of temporary exhibitions: 8

Collections:

- New acquisitions / items relating to the South African War of 1899-1902: 356
- Total number of heritage objects in the collection: 47 859
- Total number of heritage items digitized: 59 429 images and 12 324 objects
- Three major conservation activities (number of items conserved): 868

Research:

- Number of NRF rated museum scientists/academics: 4
- Number of active research projects completed: 8
- Number of professional research services provided: 383
- Number of public lectures offered: 8

Publications, articles and videos:

- Publications: 2 (The publications *Caught in the Crossfire: Indian involvement in the South African War 1899-1902* and *Wilted Flower* series book 2)
- Number of popular articles published: 10
- Number of videos: 2

Outreaches:

- Number of school learners involved in educational interactions at museum: 2 858
- Number of school learners involved in educational interactions at schools: 2 649
- Number of schools visited: 17

Events:

- Number of public events hosted or presented on national and other days (festivals, concerts, conferences, lectures etc.): 6
- Freedom Month: A Play “The Cage” on black involvement in the South African War was performed on 19 April 2024.
- Youth Month: Creative clay and pottery workshop for children to promote art and design amongst the youth on 22 June 2024.
- Mandela Month: “Squares of love” community project was initiated on 18 July 2024.
- Women’s Month: Opening of permanent exhibition in the Emily Hobhouse Hall about the scorched earth policy and the concentration camps on 24 August 2024.
- Heritage Month: 30 years of Freedom Exhibition in collaboration with various DSAC entities was opened on 2 September 2024.
- Gender Based Violence Month: 16 Days of Activism against Gender Based Violence opening of “Angst: Gender-based violence, suffering and trauma of war” art exhibition on 29 November 2024.

Other:

- Social Media:
- Facebook followers: 3 766
- Twitter (X) followers: 877
- Website visitors: 37 897
- Skills development for staff: 16
- Award: 1 (PMR Diamond Award – received since 2012 to 2024 as the best tourist destination in the Free State)

General financial review of the public entity

Sound financial management is an integral part of the operations of the Museum. To achieve overall operational efficiency, transparent and accountable financial management plays a fundamental role in supporting the Museum to deliver its mandate.

Council oversight, assisted by a capable and experienced Audit Committee and Internal Audit Function, ensured that principles of good corporate governance and sound financial management were implemented.

Strict implementation and regular monitoring of the budget together with transparent and fair procurement practices in compliance with relevant rules and regulations ensured that the Museum was able to apply its resources in a cost-effective manner.

Spending trends of the public entity

The Museum's main source of funding remains its baseline allocation received from the Department of Sport, Arts and Culture (95% of budget). Own income generated through, amongst others admission fees, rental income, sales and conference proceeds represent 5% of the budget. Staff expenditure represents 54% of the total expenditure and absorbs 74% of the baseline allocation. Operational expenditure decreased by 4% during the period under review.

The net surplus generated during the period under review is mainly the result of an increase in transfers for special projects from DSAC and donations of Heritage Assets.

61% of Cash balances relates to unspent conditional funding for ongoing projects. 39% of Cash balances covers commitments and the remaining short-term liabilities.

The Museum's post-retirement medical liability remains underfunded. The liability increased with 18% and has an estimated duration of 12 years.

Capacity constraints and challenges facing the public entity

- Changing legislative environment
- Limited staff complement as a result of budget constraints
- Inadequate inclusion of the South African War history in the School Curriculum
- Current economic climate
- MTEF baseline limited growth
- Liability for post-retirement medical aid
- Increased public unrest/violence and security

Discontinued key activities / activities to be discontinued

No discontinued key activities or activities that needs to be discontinued.

New or proposed key activities

New key activities include virtual exhibitions, virtual tours, participation in the Hologram Museum project and a virtual map for tourists.

Requests for roll over of funds

No roll-over of funds was requested.

Supply chain management

The Museum has established Supply Chain Management Policies. Processes and systems are in place.

All concluded unsolicited bid proposals for the year under review

No unsolicited bid proposals for the year under review.

SCM processes and systems in place

SCM processes and systems are in place.

Challenges experienced and how resolved

Continuous monitoring of the legislative environment

- Limited staff complement as a result of budget constraints were resolved by multitasking and staff funding application to DSAC was done
- A request was made to the national task team appointed on the curriculum to include the South African War in more detail
- To address the current economic climate, cost containment measures were implemented and were strictly adhered to and revenue generating initiatives implemented
- Cost containment measures with regard to the MTEF baseline as stipulated by the National Treasury were implemented
- Upgrading of security, added fencing, camera monitoring and access control were implemented
- To minimise the Covid 19 impact, the Museum implemented a digital strategy which included virtual exhibitions, virtual tours, participation in the Hologram Museum project and a virtual map for tourists

Audit report matters in the previous year

In the previous year the Museum had an unqualified audit opinion with no findings.

Outlook / Plans for the future to address financial challenges

The Museum is steadfast in propagating its vision that war causes suffering and brings no lasting solutions and therefore it endeavours to generate an anti-war mentality. It therefore portrays the suffering caused by the South African War on a continuous basis.

The Museum has changed significantly from static displays to interactive displays and will continue in this direction and will constantly use its displays and events to support nation building, education and tourism.

The Museum has transformed from an exclusive Afrikaner Museum to a truly South African museum. The focus of the Museum is Nation Building, Social Cohesion and Nation Healing.

Events after the reporting date

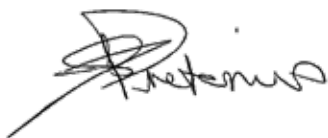
No events after the reporting date were identified to report.

Economic Viability

The Accounting Authority considered the Museum's going concern status and its ability to deliver on its mandate and meet its statutory obligations in the foreseeable future. Funding allocations for the medium term have been communicated to the Museum, by the Executive Authority. This will ensure the continued operation of the Museum. Government funding is likely to continue beyond the medium term. The Museum will therefore be able to deliver on its mandate and meet its statutory obligations in the foreseeable future. The Financial Statements have accordingly been compiled on a going concern basis. The Museum's financial results are presented in Part E of this report.

Acknowledgement

The Director wants to acknowledge the strategic leadership by the Council, the support by DSAC and the contribution of staff members for the period under review.



Mr J.L. Pretorius
Chief Executive Officer
War Museum
31 July 2025

5.

STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF THE ACCURACY OF THE ANNUAL REPORT

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

All information and amounts disclosed in the annual report are 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 F) have been prepared in accordance with the Generally Recognised Accounting Practice standards applicable to the public entity.

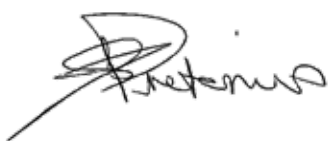
The accounting authority is responsible for the preparation of the annual financial statements and for the judgements made in this information.

The accounting authority is responsible for establishing and implementing a system of internal control, which 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 public entity for the financial year ended 31 March 2025.

Yours faithfully



Director
Mr J.L. Pretorius
31 July 2025



Chairperson of the Council
Mr Q.S. Norris
31 July 2025

6.

STRATEGIC OVERVIEW

6.1. Vision

To be an institution of excellence whereby the inclusivity and suffering of all communities during the Anglo-Boer War are depicted, thus propagating the message that negotiation is preferable to war

6.2. Mission

To collect, curate and display items relating to the Anglo-Boer War of 1899 to 1902; research, publications and education on this theme and cooperation with other organisations, nationally and internationally, in order to develop this theme.

6.3. Values

The Museum strives to follow these principles of conduct in carrying out its mission:

- Inclusivity of the institution in its public mission
- Integrity and objectiveness in all activities
- Accountability and transparency in all activities
- Honesty and openness
- Accessibility
- Professionalism
- Competency

7.

LEGISLATIVE AND OTHER MANDATES

The War Museum of the Boer Republics is a Schedule 3A Public Entity in terms of the PFMA.

This report is submitted in compliance with the Constitution of the Republic of South Africa, 1996 (Act 108 of 1996); the Public Finance Management Act, 1999 (Act 1 of 1999, as amended by Act 29 of 1999) (PFMA); Treasury Regulations, 2005; Cultural Institutions Act, 1998 (Act 119 of 1998 as amended by the Cultural Laws Second Amendment Act, Act 69 of 2001), and other applicable acts and regulations.

The White Paper on Arts, Culture and Heritage, 1996 is currently the guiding policy document for Museums. A revised White Paper on Arts and Culture, currently in a draft stage, will however have an influence on museums and heritage in general.

ORGANISATIONAL STRUCTURE



8.1 Council Members

Term: 1 December 2020 – 30 November 2023 (extended to 8 December 2024)

- Dr G.C. Benneyworth – Chairperson
- Mr. T.A. Ndebele-Monyela – Deputy Chairperson
- Mr. D. Brijlal
- Ms S Mabilane
- Ms D Mangope
- Mrs R. Mulder
- Adv. C. Naidoo
- Mrs S Tsoleli
- Mr J.L. Pretorius (Director – *ex officio*)

Term: 9 December 2024 – to 8 December 2027

- Mr Q.S. Norris – Chairperson
- Mr P.H.T. Colditz – Deputy Chairperson
- Mr D. Brijlal
- Ms M.N. Rabannye
- Dr E. Proos
- Mr S.I. Mbhele
- Ms D. Mangope
- Mr W.H. Engelbrecht
- Mr H.C. Chabana
- Mr J.L. Pretorius (Director – *ex officio*)

8.2 Honorary Curators

- Dr R.C. Bester (Fire-arms collection)
- Dr J.D.E. Cronje (Philatelic collection)
- Ms S. Myburgh (Photo collection)
- Dr A. van Dyk (Education)

8.3 Staff Members

- **Director:** Mr J.L. Pretorius, B Proc, LLB, LLM (cum laude), Attorney RSA
- **Chief Financial Officer:** Ms E van Wyngaardt, B Acc., AGA(SA)
- **Museum Human Science Manager:** Dr J.J.R. van Zyl, MA PhD History
- **Collections Manager:** Dr V.R. Heunis, MHCS Cultural History, DPhil History
- **Human Resources Manager:** Mr C Plaatjies, BTech: Human Resources Management
- **Facilities Manager:** Mr L de Lange, B Proc
- **Procurement and Compliance Manager:** Mrs A Joubert, B Accounting Science, AGA(SA)
- **Publications, Marketing, Public Relations, Social Media and Special Projects Manager:** Mrs D. Swanepoel, MA
- **Educational & Library services:** Mr LE Venter, BSocSc (Industrial Psychology); BA Hons (History); MA (History)

- **Museum assistant:** Vacant
- **Collections - Conservation:** Mrs E.L. Knox, Higher Diploma
Mr X.F. Katu
Mr P Mabote – resigned in August 2024
- **Industrial Technician (Artist/Photographer):** Mr C.C. Nieuwenhuizen, Higher Diploma – retired in January 2025
- **Store Clerk:** Mrs E.L. Labuschagne
- **Personal Assistant to the Director:** Mrs E. Malherbe – retired in June 2024
- **Finance officer:** Mrs S. Myburg, B Tech Internal Auditing
- **Financial Clerk:** Mrs J.M. Kok
- **Administration - Cashier:** Mrs M.L.E. Ross (Personal Assistant to the Director since July 2024)
- **Support services - Security:** Mr R.A. Moshane
- **Workshop Foreman:** Mr K.D. Motsima
- **General Assistants:** Ms T.E. Minnie
Mr P.T. Mabote
Mr T.H. Diphoko
Mr A. Motete
Mr M.A. Lesia
Mr M.B. Lesenyeho
Mr P Sanda

PERFORMANCE INFORMATION

Part **B**



War Museum of the
Boer Republics



1.

AUDITOR'S REPORT: PREDETERMINED OBJECTIVES

The AGSA currently performs the necessary audit procedures on the performance information to provide reasonable assurance in the form of an audit conclusion. The audit conclusion on the performance against predetermined objectives is included in the report to management, with material findings being reported under the Predetermined Objectives heading in the Report on other legal and regulatory requirements section of the auditor's report.

Refer to the paragraph in the Auditor General's report (Reporting on other legal and Regulatory requirements) published as Part F (Annual Financial Statement's) of the annual report.

2.

OVERVIEW OF PERFORMANCE

2.1 Service Delivery Environment

The War Museum has a collection of more than 43 000 heritage assets that must be accommodated in its existing structures and furthermore must also support the strategically identified functions of the institution. These structures must comply with certain minimum criteria acceptable for museums of international stature to comply with accepted norms and standards for proper conservation of heritage assets.

During recent periods the War Museum upgraded several areas to comply with the standards set out for reputable museums. These included:

- A new permanent exhibition in the Emily Hobhouse Gallery with enhanced digital capabilities such as touch tables
- Upgrading of the existing auditorium to modernise the aesthetics, address all maintenance and compliance issues, and to replace all outdated equipment and finishes to create a state-of-the-art multi-functional auditorium to be used as cinema, auditorium, conference room, etc.
- Upgrading of the Transport Exhibition on the terrain of the War Museum and restored three of the transport vehicles
- Upgrading of CCTV camera system.
- Renovation of the Public Bathrooms.
- Digitisation of objects collection
- Installation of solar system

To continue rendering an effective heritage service for the community, the utilisation of technology by the Museum was a tipping-point which forever transformed this institution, as it speeded the adoption of digital technology which is here to stay. The challenge to render an effective heritage service delivery when it comes to exhibitions was resolved by experimenting with advanced technologies and innovations. The increase in the Museum's budget to fund digital initiatives, such as the incorporation of interactive displays on touch tables and touch screens enhanced the visitor experience thus reviving the tourism trade which contributed to economic recovery.

The museum not only encountered a considerable increase in visits to its website by the local and international public, but the interactive social media platforms of the Museum, which was also expanded and upgraded, resulted in an increase in the donation of heritage items to the Museum.

The Museum also reviewed its online digital information of the South African War by uploading more information and expanding current digitally information available. All heritage services rendered by the Museum were also digitally reviewed and expanded to enable the public to gain access to information without visiting the Museum. All of the above is a continual process which is also a learning process for the Museum, but with many future possibilities to investigate and to explore.

2.2 Organisational environment

Herewith an understanding of the organisational challenges and successes experienced by the War Museum for the reporting period:

Shortage of staff, which resulted from financial constraints. The War Museum has Human Resource capacity constraints. These include 4 essential vacant staff positions: Collections – Conservation officer, Museum assistant, Industrial Technician and Administration officer / Cashier. These appointments will also assist in improving equity figures.

The War Museum staff complement currently consists of 32 staff (which includes 7 contract workers at the end of 2024/2025), this results in staff having to perform various functions for which they were not necessarily appointed.

The strategic planning process was undertaken by Management after a thorough analysis of the War Museum's strengths, weaknesses, opportunities, threats and risks. After considering the War Museum's vision, mission, budget and previous strategic plans, this plan was developed. The War Museum further considered and ensured alignment to Government priorities and outcomes of the Executive Authority. The Council during a special strategic planning sitting considered the strategic direction of the War Museum as well as detailed outcomes and outputs.

2.3 Key policy developments and legislative changes

There have been no major changes to relevant policies or legislation that affected the operations of the Museum during the period under review.

2.4 Progress towards achievement of institutional Impacts and Outcomes

The War Museum aligned its objectives to the following outcomes of Government and the Department of Sport, Arts and Culture:

Government priorities	DSAC outcomes responding to Government priorities	Public Entity outcomes responding to Department of Sport, Arts and Culture Outcomes
Inclusive growth & job creation;	Increased market share of sport, recreation, heritage, cultural and creative industries.	1.2. Efficient and skilled staff exhibiting ethical behavior and conduct 3.4. Contributing to economic empowerment
Reduce poverty and tackle the high cost of living;	A diverse, socially cohesive society with a common national identity	2.3. Dissemination of perspectives on the South African War 3.1 New and/or updated inclusive and representative exhibitions 3.2. Supporting National Initiatives and creating awareness of abuse and violence against women and children
Build a capable, ethical & developmental state.	Compliant and responsive Governance/Administration	1.1 Effective and efficiently functioning governance and oversight structures 1.3 Unqualified audit reports with no recurring audit findings 1.4 90% Satisfaction rating by public visiting the War Museum
	Accessible sport, recreation, arts, culture and heritage infrastructure and information	3.3 Information and Exhibitions to be accessible
	Transformed, capable and professional sport, recreation, arts, culture and heritage sector	2.1. Improved printed and online platform media presence and creating awareness of South African Heritage 2.2. Preservation of the South African War Heritage and Collections which are representative of all affected parties in the South African War 3.5. Promoting South African War History and universal access to the War Museum

The War Museum's achievement of targets over the past 5 audited periods:



The White Paper on Arts, Culture and Heritage, 1996 is currently the guiding policy document for Museums. The Portfolio Committee on Sport, Arts and Culture endorsed the Department's White Paper on 19 February 2020. This will have an influence on museums and heritage in general. The War Museum's outcomes support Government's Outcome 14: A diverse, socially cohesive society with a common national identity.

The War Museum supported priorities relating to women, children, youth and people with disabilities through various initiatives and programmes, i.e. Women's Day events, Youth Day events, events for various community groups including those with disabilities and Heritage Day events. During the 5-year planning period these initiatives will continue to be focus areas so as to alleviate violence against women and children.

The impact of COVID-19 on the War Museum and the heritage sector will remain evident in the immediate future and over the MTEF. Various new and innovative solutions, especially digitally, should be continuously sought to ensure that pre-determined objectives are met. Visitor statistics are slowly starting to recover, therefore slow but consistent growth is expected.

The following stakeholders contribute to the War Museum's achievement of its outcomes:

- The Department of Sport, Arts and Culture
- Department of Public Works and Infrastructure
- National Treasury
- Educational Institutions
- Heritage sector
- Relevant Local Government
- Media
- Honorary Curators
- The Communities
- Tourism sector
- Employees
- Oversight committees

3.

INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

3.1. Programme 1: Administration

Purpose of the programme

- To ensure sound and effective governance, oversight, management and accountability for all functions and operations
- Encourage ethical behavior and conduct of staff in management of the War Museum, its operations and service delivery
- Foster good relations and coordination with stakeholders
- Strengthening staff skills and capabilities

Outcomes, Outputs, Output Indicators, Targets and Actual Achievement

Programme 1: Administration										
No	Outcome	No	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
1.1	Effective and efficiently functioning governance and oversight structures	1.1.1	Updated and approved Council, Executive Committee and Audit Committee Charters	3 Charters reviewed annually: Council, Executive Committee and Audit Committee	3 Charters reviewed.	3 Charters reviewed.	3 Charters reviewed (updated and/or approved)	3 Charters reviewed.	N/A - achieved	N/A
		1.1.2	4 Council Meetings (incl. virtual meetings)	4 Council Meetings held annually (incl. virtual meetings)	4 Council meetings held.	4 Council meetings held.	4 Council Meetings (incl. virtual meetings)	4 Council meetings held.	N/A - achieved	N/A
		1.1.3	2 Audit Committee Meetings (incl. virtual meetings)	2 Audit Committee meetings held annually (incl. virtual meetings)	2 Audit Committee meetings held	3 Audit Committee meetings held	2 Audit Committee meetings (incl. virtual meetings)	4 Audit Committee meetings held	N/A - achieved	N/A

Programme 1: Administration										
No	Outcome	No	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
1.2	Efficient and skilled staff, exhibiting ethical behaviour and conduct	1.2.1	Updated and workshopped Code of Conduct and Ethics	Annual review of the Code of Conduct and Ethics and subsequent workshop with staff	Annual review of the Code of Conduct and Ethics and subsequent workshop with staff.	Annual review of the Code of Conduct and Ethics and subsequent workshop with staff.	Code reviewed and/or updated and workshopped	Annual review of the Code of Conduct and Ethics and subsequent workshop with staff.	N/A - achieved	N/A
		1.2.2	Productive and Effective staff	Staff training on 4 topics per annum (incl. virtual sessions)	Staff training on 5 topics	Staff training on 5 topics	4 topics per annum (incl. virtual sessions)	Staff training on 11 topics	N/A - achieved	N/A
1.3	Unqualified audit reports with no recurring audit findings	1.3.1	Unqualified audit reports	Unqualified audit report	Unqualified audit report 2021/2022	Unqualified audit report 2022/2023	Unqualified audit report	Unqualified audit report with no findings 2023/2024	N/A - achieved	N/A
		1.3.2	Non-recurring of audit issues in Management Letter	100% of audit findings addressed by due date as set out in audit implementation plan	100% of issues addressed by due date	100% of issues addressed by due date	100% of issues addressed by due date	100% of issues addressed by due date	N/A - achieved	N/A
1.4	90% Satisfaction rating by public visiting the War Museum	1.4.1	Effective service delivery	Less than 10% negative comments by public in visitor's book per annum.	Less than 10% negative comments by public in visitor's book per annum.	Less than 10% negative comments by public in visitor's book per annum.	Less than 10% negative comments	Less than 10% negative comments by public in visitor's book per annum.	N/A - achieved	N/A

Programme 1: Administration										
No	Outcome	No	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
1.5	Good relations and coordination with stakeholders	1.5.1	Intergovernmental coordination and contribution by the War Museum	Annually attend all CEO Forum meetings arranged by Executive Authority (incl. virtual meetings)	100% of meetings attended (incl. virtual meetings)	100% of meetings attended (incl. virtual meetings)	100% of meetings attended (incl. virtual meetings)	100% of meetings attended (incl. virtual meetings)	N/A - achieved	N/A
		1.5.2	Intergovernmental coordination and contribution by the War Museum	Annually attend all CFO Forum meetings arranged by Executive Authority (incl. virtual meetings)	100% of meetings attended (incl. virtual meetings)	100% of meetings attended (incl. virtual meetings)	100% of meetings attended (incl. virtual meetings)	100% of meetings attended (incl. virtual meetings)	N/A - achieved	N/A
		1.5.3	Intergovernmental coordination and contribution by the War Museum	Annually attend all Heritage Sector Forum meetings arranged by Executive Authority (incl. virtual meetings)	100% of meetings attended (incl. virtual meetings)	100% of meetings attended (incl. virtual meetings)	100% of meetings attended (incl. virtual meetings)	100% of meetings attended (incl. virtual meetings)	N/A - achieved	N/A

3.2. Programme 2: Business Development

Purpose of the programme

- Improve the War Museum public profile and media presence whilst promoting and marketing the Heritage Sector
- Heritage preservation and conservation – South African War Heritage
- Dissemination of perspectives on the South African War through research and publication

Outcomes, Outputs, Output Indicators, Targets and Actual Achievement

Programme 2: Business Development										
No	Outcome	No	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
2.1	Improved printed and online platform media presence and creating awareness of South African Heritage	2.1.1	Media exposure	6 Articles per annum in the media or other publications (incl. digital media)	6 Articles (incl. digital media)	18 Articles (incl. digital media)	6 Articles (incl. digital media)	13 Articles (incl. digital media)	N/A - achieved	N/A
		2.1.2	Updated and current website/ social media pages	Quarterly updates to website/social media pages	Quarterly updates	Quarterly updates	Quarterly updates	Quarterly updates	N/A - achieved	N/A
		2.1.3	Awareness of South African Heritage	Participate in 4 heritage events per annum (incl. virtual events)	4 Events (incl. virtual events)	4 Events (incl. virtual events)	4 Events (incl. virtual events)	8 Events (incl. virtual events)	N/A - achieved	N/A
2.2	Preservation of the South African War Heritage and Collections which are representative of all affected parties in the South African War	2.2.1	Representative collection	Collect items (Black and British participation) – 10 items per annum	10 Items	38 Items	10 Items	51 Items	N/A - achieved	N/A
		2.2.2	Conserved heritage assets	Conserve/maintain 2 categories of items or parts thereof per annum	2 categories of items or parts thereof per annum	2 categories of items or parts thereof per annum	2 categories of items or parts thereof per annum	3 categories of items or parts thereof per annum	N/A - achieved	N/A

Programme 3: Public Engagement										
No	Outcome	No	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
3.2	Supporting National Initiatives and creating awareness of abuse and violence against women and children	3.2.1	Contribute to Social Cohesion, Nation Building and Nation Healing	5 Projects (event and/or exhibition and/or heritage awareness initiatives – incl. virtual projects) in support of National Initiatives: Youth Day, Mandela Day, Women’s Day, Heritage Day and Day of Reconciliation.	5 Projects (incl. virtual projects)	8 Projects (incl. virtual projects)	5 Projects (incl. virtual projects)	7 Projects (incl. virtual projects)	N/A - achieved	N/A
		3.2.2	Contribute to Social Cohesion, Nation Building and Nation Healing	Social responsibility awareness campaign addressing abuse against women and children (incl. virtual campaigns)	1 Awareness campaign (incl. virtual campaigns)	1 Awareness campaign (incl. virtual campaigns)	1 Awareness campaign (incl. virtual campaigns)	1 Awareness campaign (incl. virtual campaigns)	N/A - achieved	N/A
3.3	Information and Exhibitions to be accessible	3.3.1	Contribute to Social Cohesion, Nation Building and Nation Healing	All new and/or upgraded (permanent or temporary) exhibitions implemented during the period in three languages (i.t.o. Policy) (online/digital exhibitions will only be in English)	Three languages at 3 new and/or upgraded exhibitions	Three languages at 5 new and/or upgraded exhibitions	Three languages at new and/or upgraded exhibitions (online/digital exhibitions will only be in English)	Three languages at all new and/or upgraded physical exhibitions	N/A - achieved	N/A

Programme 3: Public Engagement										
No	Outcome	No	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
3.4	Contributing to economic empowerment	3.4.1	Skills development and transfer to the community	Host one skills development programme per annum (incl. virtual programmes)	1 skills development programme (incl. virtual programmes) hosted	2 skills development programmes (incl. virtual programmes)	1 skills development programme (incl. virtual programmes)	1 skills development programmes (incl. virtual programmes)	N/A - achieved	N/A
3.5	Promoting South African War History and universal access to the War Museum	3.5.1	Presenting the South African War History to Educational institutions to supplement CAPS	Visit 16 educational institutions (pre-primary, primary, secondary and tertiary) per annum (incl. virtual/digital programmes) or 16 registrations by schools to the online education platform of the museum.	Programmes presented at 16 Educational institutions	Programmes presented at 22 Educational institutions (incl. virtual/digital)	Programmes presented at 16 Educational institutions (incl. virtual/digital)	Programmes presented at 16 Educational institutions (incl. virtual/digital)	N/A - achieved	N/A
		3.5.2	Improved knowledge on the South African War History	Annual School Olympiad (incl. a virtual event)	1 Olympiad	1 Olympiad hosted	1 Olympiad (incl. a virtual event)	1 Olympiad hosted	N/A - achieved	N/A
		3.5.3	Universal access to the War Museum	Present 4 community outreach and heritage awareness programmes (incl. virtual/digital) per annum to promote universal access (cultural organisations or groups/elderly/orphanages/visually impaired/ect.)	4 outreach programmes (incl. virtual or digital)	7 outreach programmes	4 outreach programmes (incl. virtual or digital)	5 outreach programmes	N/A - achieved	N/A

Linking performance with budgets

	2023/2024			2024/2025		
Programme	Budget	Actual Expenditure	(Over)/ Under Expenditure	Budget	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Programme 1: Administration	12 509	12 759	(250)	13 541	13 378	163
Programme 2: Business Development	3 589	3 171	418	3 015	3 193	(178)
Programme 3: Public Engagement	2 324	2 107	217	2 402	2 372	30
Total	18 422	18 037	385	18 958	18 943	15

Strategy to overcome areas of under performance

The underperformance relates to a reduction in revenue collection in comparison to the budget and thus expenditure was adjusted accordingly to prevent a budget deficit.

4.

REVENUE COLLECTION

	2023/2024			2024/2025		
Sources of revenue	Estimate	Actual Amount Collected	(Over)/Under Collection	Estimate	Actual Amount Collected	(Over)/Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Subsidy	17 687	18 040	(353)	18 026	18 026	-
Operational	736	572	164	932	970	(38)
Total	18 423	18 530	(189)	18 958	18 996	(38)

The War Museum's main source of income is the subsidy received from DSAC which constitutes 96% of budgeted revenue. Other sources of income from operational activities are gradually starting to increase after the Covid pandemic as visitor numbers are increasing and new revenue generation initiatives were implemented. The operational budget included an amount of R500 000 which was expected to be transferred from savings to cover post-retirement medical aid expenditure which was not required as savings on expenses and increased revenue from other operational activities were sufficient to cover the expense.

5.

CAPITAL INVESTMENT

The Museum received the following capital works allocations from the Executive Authority for the stated infrastructure projects:

1. Major Maintenance – R1 500 000

During the year the following was done with the funds received and remaining funds received:

1. Air-conditioning maintenance, repairs and replacements
2. Renovations to offices
3. Renovations in exhibition area
4. Repairs and maintenance of aluminium window
5. Repairs and maintenance of the restaurant
6. Drywall and flooring at the library
7. Rethatched Lapas
8. Renovations to guard house

	2023/2024			2024/2025		
Infrastructure projects	Budget	Actual Expenditure	(Over)/Under Expenditure	Budget	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Aircon Maintenance	111	98	13	-	-	-
Major Maintenance	931	894	37	1 500 000	1 182 658	317 342*
Installation of solar system	1 583	1 583	-	-	-	-
Auditorium	-	-	-	8 200 000	7 453 164	746 836*
Total	2 625	2 575	50	9 700 000	8 635 822	1 064 178*

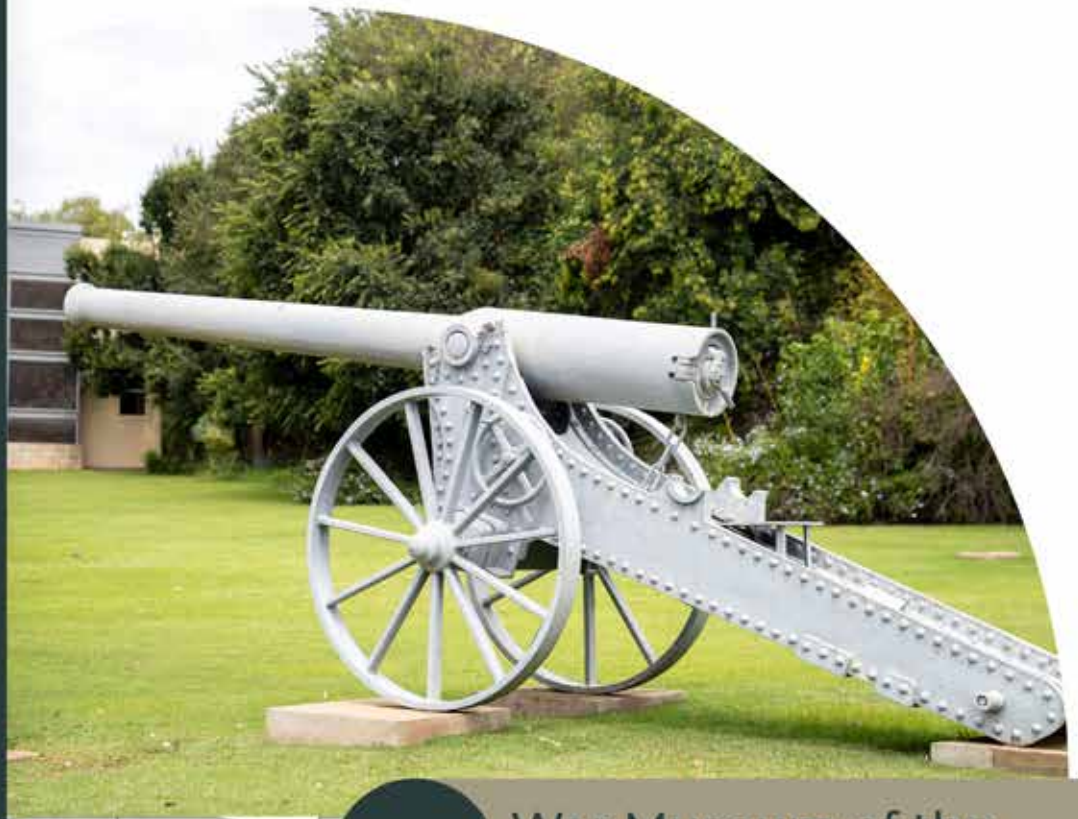
*Funds were committed; payments made in the next financial year

Major projects planned for the coming year are:

1. Repairs and Renovations to the Museum

GOVERNANCE

Part
C



War Museum of the
Boer Republics



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 relating to public entities is applied through the precepts of the Public Finance Management Act (PFMA) and run in tandem with the principles contained in the King IV Report on Corporate Governance.

Parliament, the Executive and the Accounting Authority of the public entity are responsible for corporate governance.

2.

PORTFOLIO COMMITTEES

No meetings were held with the Department of Sport, Arts and Culture (DSAC) Parliamentary Portfolio Committee during the 2023/2024 financial year.

3.

EXECUTIVE AUTHORITY

The following table provides commentary on reports submitted to the Executive Authority (the Department of Sport, Arts and Culture) during the financial year, including submission dates and issues raised:

Submission date	Report	Issues raised
30 April 2024	Submit final Quarterly Report to Department for 2023/24 financial year	None
15 May 2024	Submit list of all banking accounts to Treasury via DSAC	None
31 May 2024	Submit signed unaudited financial statements for 2024/25 and Draft Annual Report to DSAC, Treasury and Auditor- General/External auditor	None
31 July 2024	1st quarter Report to Department for 2024/25 financial year: DSAC Template	None
29 August 2024	Submit printed annual reports 2024/2025 to DSAC	None
30 September 2024	Application to retain surpluses and declaration of deficits	None

Submission date	Report	Issues raised
30 October 2024	2nd quarter Report to Department for 2024/25 financial year: DSAC Template APP Draft for 2025/26	None
30 January 2025	3rd quarter Report to Department for 2024/25 financial year: DSAC Template Submit final Approved PDF Annual Performance Plan to Dept for 2025/26	None None
15 February 2025	Submit Draft Shareholders Compact to Dept for 2025/26	None

4. THE COUNCIL

Introduction

The Museum is recognised as a national public entity under Schedule 3A of the Public Finance Management Act 1999 (Act No.1 of 1999), as amended. It is accountable to the Parliament of the Republic of South Africa. The Accounting Authority of the Museum, the Museum Council, is appointed in accordance with the requirements of section 5(1) of the Cultural Institutions Act, Act 119 of 1998, as amended by the Cultural Laws Second Amendment Act 69 of 2001 by, and reports to, its Executive Authority, namely the Minister of Sport, Arts and Culture.

The previous Council was appointed for the term 1 December 2020 to 30 November 2023. The term was subsequently extended to 8 December 2024 due to the amalgamation process. A new council was appointed for the term 9 December 2024 to 8 December 2027.

The role of the Council is as follows:

PFMA Duties and Responsibilities

Fiduciary duties – the Accounting Authority must:

- exercise the duty of utmost care to ensure reasonable protection of the assets and records of the Museum;
- act with fidelity, honesty, integrity and in the best interest of the Museum in managing the financial affairs of the Museum;
- on request, disclose to the Executive Authority all material facts, including those reasonably discoverable, which in any way may influence the decisions or actions of the Executive Authority;
- seek, within its sphere influence to prevent any prejudice to the financial interest of the state.

General responsibilities – the Accounting Authority:

- must ensure that the Museum has and maintains –
 - effective, efficient and transparent systems of financial and risk management and internal control;
 - a system of internal audit under the control and direction of an audit committee complying with and operating in accordance with prescribed regulations and instructions;
 - an appropriate procurement and provisioning system which is fair, equitable, transparent, competitive and cost-effective;
 - a system for properly evaluating all major capital projects prior to a final decision on the project;

- must take effective and appropriate steps to –
 - collect all revenue due to the Museum; and
 - prevent irregular expenditure, fruitless and wasteful expenditure, losses resulting from criminal conduct, and expenditure not complying with the operation policies of the Museum; and
 - manage available working capital efficiently and economically;
- is responsible for the management, including the safeguarding, of the assets and for the management of the revenue, expenditure and liabilities of the Museum;
- must comply with any tax, levy, duty, pension and audit commitments as required by legislation;
- must take effective and appropriate disciplinary steps against any employee of the Museum who –
 - contravenes or fails to comply with a provision of the PFMA;
 - commits an act which undermines the financial management and internal control system of the Museum; or
 - makes or permits an irregular expenditure or a fruitless and wasteful expenditure;
- is responsible for the submission by the Museum of all reports, returns, notice and other information to Parliament or the relevant executive authority or treasury, as may be required by the PFMA;
- must comply, and ensure compliance by the Museum, with the provisions of the PFMA and any other legislation applicable to the Museum.

Cultural Institutions Act

The Cultural Institutions Act, Act 119 of 1998 constitutes the Museum as a public entity.

The affairs of the Museum shall be managed and controlled by a Council consisting of at least 7 members appointed by the responsible Minister. The chairperson is appointed by the Minister. The Director is a member of the Council with no voting rights.

The functions of Council in terms of the Act are:

- to formulate policy;
- to hold, preserve and safeguard all movable and immovable property of whatever kind placed in the care of or loaned or belonging to the Museum;
- to receive, hold, preserve and safeguard all specimens, collections or other movable property placed under its care and management;
- to raise funds for the Museum;
- to manage and control the moneys received by the Museum and to utilise those moneys for defraying expenses in connection with the performance of its functions;
- to keep proper record of the property of the Museum, to submit to the Director-General any returns required by him or her in regard thereto and to cause proper books of accounts to be kept;
- to determine, subject to the Cultural Institutions Act, and with the approval of the Minister, the objects of the Museum; and
- to generally carry out the objects of the Museum.

Other responsibilities:

- The Council determines the hours during which and the conditions and restrictions subject to which the public may visit the Museum and the admission charges to be paid.
- The Council may appoint such persons as it considers necessary to perform the functions of the Museum.

Council Charter

The Council Charter is a document that serves to set out the high-level responsibilities of the Museum Council read in conjunction with the Cultural Institutions Act, the PFMA, the applicable Treasury Regulations and the King IV requirements.

The Council conducted its affairs in accordance with the formally adopted Council Charter, the latter is reviewed annually. The last review of the charter was 1 March 2024. The Financial Officer serves as Secretariat to the Council.

Composition of the Council

Name	Designation (in terms of the Public Entity Council structure)	Date appointed	Term end	Qualifications	Area of Expertise	Council / Board / Directorships (List the entities)	Other Committees or Task Teams	No. of Meetings attended
Dr G.C. Benneyworth	Chairperson	1 December 2020	8 December 2024	PhD; MA (Heritage studies)	Academics, Leadership, Business Management, Programme and Project Management; Research and Strategy; Heritage, History, Tourism	War Museum; Moral Regeneration Movement	EXCO	3
Mr. Q.S. Norris	Chairperson	9 December 2024	8 December 2027	B. ML	Marketing Business Development Management & Leadership	War Museum	EXCO	1
Mr. T.A. Ndebele-Monyela	Deputy Chairperson	1 December 2020	8 December 2024	Masters in History	Museums Archives	War Museum Heraldry	EXCO	3
Mr. P.H.T. Colditz	Deputy Chairperson	9 December 2024	8 December 2027	BA LL.B Certificate in Constitutional Litigation	Law Governance Education	War Museum	EXCO	1

Name	Designation (in terms of the Public Entity Council structure)	Date appointed	Term end	Qualifications	Area of Expertise	Council / Board / Directorships (List the entities)	Other Committees or Task Teams	No. of Meetings attended
Mr. D. Brijlal	Council member	1 December 2020	8 December 2027	BA (Hons) (IndPsy); MBA; Certificate in Advanced Labour Law.	Human Resources	War Museum; Luthuli Museum; The Playhouse Company (Durban)	Luthuli – REMCO & Finance The Playhouse Company - REMCO	3
Ms R. Mulder	Council member	1 December 2020	8 December 2024	BA Social Science (Socio-Cultural Anthropology)	History, research, heritage conservation, writing, social media marketing	War Museum		3
Adv. C. Naidoo	Council member	1 December 2020	8 December 2024	LLB, LLM	Legal	War Museum	EXCO War Museum Audit committee	3
Ms S.P. Tsoleli	Council member	1 December 2020	8 December 2024	Post Graduate Diploma	Governance Communication	War Museum		2
Ms D. Mangope	Council member	1 December 2020	8 December 2027	Master of Management Sciences in Tourism and Hospitality Management Bachelor Hons with specialisation in Gender Studies	Community based tourism development Tourism management Gender studies	War Museum	EXCO	4
Ms S. Mabilane	Council member	1 December 2020	8 December 2024	Professional Accountant registered with SAIPA	Accountancy & Finance; Risk Management; Ethics Advocacy	War Museum Luthuli Museum; Ehlanzeni TVET College	War Museum Audit committee	2
Ms M.N. Rabannye	Council member	9 December 2024	8 December 2027	N Diploma in Language Practice & Media	Theatre Literature Translation & interpretation of languages Media Cultural Producing	War Museum		1

Dr E. Proos	Council member	9 December 2024	8 December 2027	Magister Technologiae Tourism & Hospitality Management Post Graduate Certificate in Education Doctor Of Management Sciences in Business Administration	Tourism Heritage Marketing Management Research	War Museum; National Heritage Council (NHC)	NHC: I. Social and Ethics II. Corporate Services Committee	1
Mr S.I. Mbhele	Council member	9 December 2024	8 December 2027	B Proc Masters of Laws (Business Law) Master of Business Administration	Legal	War Museum		1
Mr W.H. Engelbrecht	Council member	9 December 2024	8 December 2027	Advance course in Labour Law	Labour law Anglo Boer war/National Women's memorial Conservation in museum	War Museum; Provincial Chairperson FS Voortrekkers; General secretary National Women's Memorial		1
Mr H.C. Chabana	Council member	9 December 2024	8 December 2027	Postgraduate Diploma in Labour Law. BTech Public Management. National Diploma in Human Resources Management Certificate in Advanced Course in Labour Law Advanced Governance and Public Leadership	Corporate Governance Policy formulation and analysis Labour Relations Stakeholder Engagemet	War Museum Goldfields TVET College Free State Provincial Heritage Resources Council Pelonomi Tertiary Hospital Board	Salam Pensions Umbrella Fund -Free State Legislature Joint Forum	0

Committees:

Committee	No. of meetings held	No. of members	Name of members
EXCO	1	4	1. Dr G.C. Benneyworth 2. Adv. C. Naidoo 3. Mr. T.A. Ndebele-Monyela 4. Mr J.L. Pretorius
Audit committee	4	5	1. Adv. J Lubbe 2. Adv. C Naidoo 3. Mrs M J Ramaema 4. Mr. C Pienaar 5. Ms S Mabilane

Remuneration of Council members

The Minister of finance annually determines the service benefit packages for office-bearers of amongst others Public Entities. The latest of which was issued 16 January 2023 with effect from 1 April 2022. The Museum remunerates its Council members in accordance with this determination, specifically sub-category D1. In accordance with the issued determination employees of National, Provincial and Local Government or Institutions, Agencies and Entities of Government serving as office-bearers on Public Entities are not entitled to additional remuneration.

Council remuneration is disclosed in full in note 31 to the Financial Statements.

Name	Remuneration R	Other allowance R	Other re-imbursments R	Total R
Mr D. Brijlal	5 376	-	18 600	23 976
Adv. C Naidoo	3 360	-	-	3 360
Dr G.C. Benneyworth (Chairperson)	5 712	-	2 471	8 183
Mr T Ndebele-Monyela (Deputy Chairperson)	5 187	-	5 062	10 249
Ms R. Mulder	4 704	-	5 663	10 367
Ms S.V Mabilane	4 704	-	8 595	13 299
Ms D.F Mangope	8 739	-	-	8 739
Mrs S.P Tsoleli	3 136	-	-	3 136
Mr Q.S Norris (Chairperson)	12 908	-	-	12 908
Mr P.H.T Colditz (Deputy Chairperson)	4 444	-	-	4 444
Mr H.C Chabana	1 792	-	-	1 792
Mr W.H Engelbrecht	4 035	-	-	4 035
Mr S.I Mbhele	4 277	-	8 823	13 099
Dr E. Proos	4 035	-	-	4 035
Ms M.N Rabannye	4 035	-	850	4 885

5.

RISK MANAGEMENT

The Museum has a risk management policy and strategy in place which has been approved by the Council.

Annually a formal risk assessment is conducted by Management in order to identify new and emerging risks. The risk assessment culminates in a formal risk management strategy which is submitted to both the Audit Committee and Council for input and approval.

Risks are monitored on a quarterly basis to determine the effectiveness of the risk management strategies and results are reported to both the Audit Committee and Council as part of the Museum's quarterly reporting processes.

The Audit Committee further advises the Museum on risk management and independently in conjunction with the Internal Auditor, monitors the effectiveness of the system of risk management. The Committee reports regularly to Council on its activities.

6.

INTERNAL CONTROL UNIT

The War Museum does not have an internal control unit. To minimize risks and protect assets, ensure accuracy of records, promote operational efficiency and encourage adherence to policies, rules, regulations and laws the personnel do peer-reviewing.

7.

INTERNAL AUDIT AND AUDIT COMMITTEES

Per the definition by the Institute of Internal Auditors, internal audit is defined as an "independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes."

The internal audit function has been outsourced for a three-year term to Be Integrated Chartered Accountants Incorporated from October 2022.

A three year-rolling plan for the audits of 2022/2023, 2023/2024 and 2024/2025 including the detailed plan for 2024/2025 have been tabled and approved by the Audit Committee.

The Internal Auditor reports to Council via the Audit Committee.

Internal audit interventions for 2024/2025 focused on the following (including applicable internal controls in each regard):

- High-level review of the Annual Financial Statements (GRAP compliance)
- Human Resource Management
- Supply Chain Management

The Audit Committee met on a regular basis per its approved terms of reference. During the financial year ended 31 March 2025, four sittings of the Audit Committee took place.

The table below discloses relevant information on the audit committee members:

Name	Qualifications	Nature of appointment	Date appointed	Date Resigned	No. of Meetings attended
Adv J Lubbe SC <i>Chairperson</i>	Advocate, S.C	Independent Member	9 May 2020	N/A	4
Ms S. Mabilane	Professional Accountant registered with SAIPA BTech in Cost and Management Accounting	Member of Council	25 November 2021	N/A	3
Adv. C. Naidoo	LLB, LLM	Member of Council	9 May 2020	N/A	4
Mr C. Pienaar	B.Com. Honours	Independent Member	9 May 2020	N/A	4
Mrs M.J. Ramaema	MSc Management	Independent Member	9 May 2020	N/A	3

8.

COMPLIANCE WITH LAWS AND REGULATIONS

The Museum is a declared cultural institution in terms of the Cultural Institutions Act. It is imperative for the Museum to comply with its enabling legislation. Failure to do so may result in litigation and reputational damage.

The Management periodically under the guidance and approval of Council reviews the policies of the Museum in order to ensure that these are designed to foster adherence to the various laws and regulations applicable to the Museum.

The Museum further ensures compliance to the PFMA and Treasury Regulations through quarterly compliance reporting to Council and the Executive Authority.

9.

FRAUD AND CORRUPTION

The Museum has a zero-tolerance stance towards perpetrators of fraud, theft, corruption and maladministration by either council members, staff, service providers or other stakeholders.

The Museum will, without exception, react on all possible incidents of discovered fraud, theft, corruption and maladministration.

The Museum adopted a fraud prevention policy and strategy, this is reviewed annually.

The Museum further supports and promotes the various Fraud Awareness Campaigns launched by the Department of Sport, Arts and Culture among staff. The information is permanently displayed, and staff are aware of the Department of Sport, Arts and Culture hotline.

Any allegations of fraud and corruption reported against officials of the Museum are reported directly to the Council. No such reports were received during the 2023/2024 financial period.

10.

MINIMISING CONFLICT OF INTEREST

The Museum minimises conflict of interest through regular declarations by Council, Audit Committee, Supply Chain Management/Procurement Committees as well as all members of Management. This requires the declaration of actual or perceived conflict(s) of each member and his/her immediate family's interests with that of the business operations of the Museum. Should any conflict of interest arise which may in any way compromise or appear to comprise any of the aforementioned, the member is required to abstain from any related decision.

11.

CODE OF CONDUCT

The Museum adopted a formal Code of Conduct which is reviewed on an annual basis.

The Code provides guidelines to employees with regard to their relationship with the Executive Authority, political and executive office-bearers, other employees and the public. It indicates the spirit in which employees should perform their duties, what should be done to avoid conflicts of interest and what is expected of them in terms of their personal conduct in public and private.

The Museum's Code of Conduct is modelled in accordance with that prepared and developed by the Public Service Commission for the Public Servants.

12.

HEALTH SAFETY AND ENVIRONMENTAL ISSUES

The Museum endeavours to keep visitors, staff, collections and buildings safe. Health and safety related incidents are dealt with by the 16.2 appointee and Human resources and where necessary protocols and procedures are revised and improved.

13.

SOCIAL RESPONSIBILITY

Ensuring universal access to the Museum by all communities is imperative. This however must be balanced against the need to generate income in the form of admission fees.

To ensure access to the Museum, Council implemented a diverse pricing structure which includes:

- Discounted entry for pensioners and students.
- Discounted entry for school groups and free entrance concessions upon application.
- Free entry to pre-schoolers.
- Various free entry days linked to National Holidays
 - Human-rights Day
 - Freedom Day
 - Workers Day
 - International Museums Day
 - Africa Day
 - Youth Day
 - Women's Day
 - Heritage Day

The Museum further presents various programmes, educational and otherwise, free of charge to schools, the elderly, the visually, hearing and mobility impaired as well as programmes to orphanages.

14.

AUDIT COMMITTEE REPORT

We are pleased to present our report for the financial year ended 31 March 2025.

Audit Committee Responsibility

The Audit Committee reports that it has complied with its responsibilities arising from Section 77 of the Public Finance Management Act and Treasury Regulation 3.1.13. The Audit Committee also reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter, has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein, except that we have not reviewed changes in accounting policies and practices.

The Effectiveness of Internal Control

During the year under review no internal control weaknesses were identified or raised by Internal Audit.

In-Year Management and Monthly/Quarterly Report

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

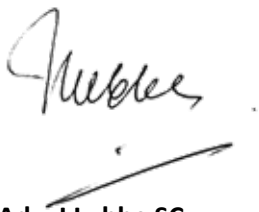
Evaluation of Financial Statements

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

Auditor's Report

We have reviewed the entity's implementation plan for the prevention of audit issues. No audit issues were raised in the prior year that had to be resolved.

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



Adv. J Lubbe SC
Chairperson of the Audit Committee
War Museum
31 July 2025

15.

B-BBEE COMPLIANCE PERFORMANCE INFORMATION

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

Has the Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:		
Criteria	Response Yes / No	Discussion <i>(include a discussion on your response and indicate what measures have been taken to comply)</i>
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	N/A	The Museum does not issue licences, concessions or other authorisations in respect of economic activity.
Developing and implementing a preferential procurement policy?	Yes	The Museum developed a procurement policy and implemented it within the following framework: (a) A preference point system is used. (b) (i) for contracts with a Rand value above R50 million (all applicable taxes included) a maximum of 10 points is allocated for specific goals as contemplated in paragraph (c) provided that the lowest acceptable tender scores 90 points for price. (ii) for contracts with a Rand value equal to or below a R50 million (all applicable taxes included) a maximum of 20 points is allocated for specific goals as contemplated in paragraph (c) provided that the lowest acceptable tender scores 80 points for price. (c) the specific goals include: contracting with persons, or categories of persons, historically disadvantaged by unfair discrimination based on race, gender or disability. (d) specific goals for which a point may be awarded, is clearly specified in the invitation to submit a tender. (e) the contract is awarded to the tenderer who scores the highest points, unless objective criteria in addition to those contemplated in paragraphs (c) and (d) justify the award to another tenderer; and (f) any contract awarded on account of false information furnished by the tenderer to secure preference in terms of our policy, may be cancelled at the sole discretion of the museum without prejudice to any other remedies the organ of state may have. (g) Goals contemplated above is measurable, quantifiable and monitored for compliance.

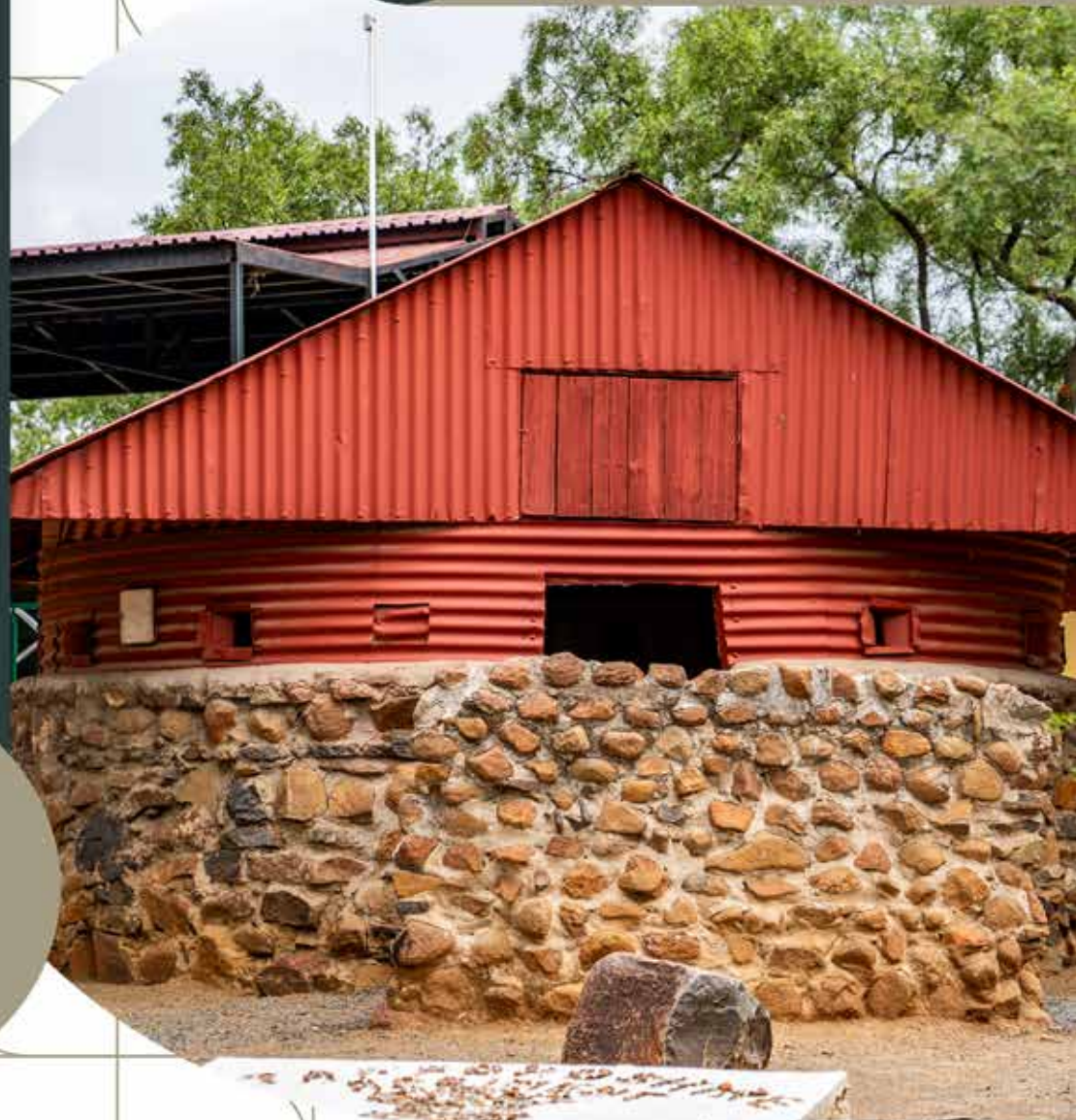
Has the Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:		
Criteria	Response Yes / No	Discussion <i>(include a discussion on your response and indicate what measures have been taken to comply)</i>
Determining qualification criteria for the sale of state-owned enterprises?	N/A	The Museum does not sell state-owned enterprises.
Developing criteria for entering into partnerships with the private sector?	N/A	The Museum does not enter into partnerships with the private sector.
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	N/A	The Museum does not award incentives, grants and investment schemes.

HUMAN RESOURCE MANAGEMENT

Part D



War Museum of the
Boer Republics



1.

INTRODUCTION

At The War Museum, human resources (HR) play a critical role in supporting a dedicated, knowledgeable, and mission-driven workforce that reflects years of service and institutional expertise.

Core HR functions include strategic recruitment, performance management, employee development, and promoting wellness and workplace well-being.

While we strive to maintain operational excellence and retain top talent, our ability to fill vacant positions is often constrained by limited budgets. Despite these financial limitations, we remain committed to aligning HR initiatives with the Museum's strategic goals by nurturing internal talent, encouraging continuous improvement, and implementing innovative practices that sustain engagement, resilience, and organizational effectiveness.

2.

HUMAN RESOURCE OVERSIGHT STATISTICS

Key information on human resources as disclosed in the annual financial statements:

2.1 Personnel related expenditure

Personnel Cost by programme

Programme/activity/objective	Total Expenditure for the entity (R'000)	Personnel Expenditure (R'000)	Personnel exp. as a % of total exp. (R'000)	No. of employees	Average personnel cost per employee (R'000)
Programme 1: Administration	27 180	9 671	35%	26	372
Programme 2: Business development	2 850	2 324	82%	4	581
Programme 3: Public engagement	2 406	1 913	79%	2	956

Personnel cost by salary band

Level	Personnel Expenditure (R'000)	% of personnel exp. to total personnel cost	No. of employees	Average personnel cost per employee (R'000)
Top Management	1 898	14	1	1 849
Senior Management	2 108	15	2	1 054
Professional qualified	5 613	40	9	623
Skilled	779	6	2	390
Semi-skilled	2 914	21	13	224
Unskilled	596	4	5	119
TOTAL	13 908	100	32	435

Performance Rewards

The performance of employees is assessed on an annual basis, but the Museum does not have a performance rewards system in place.

Training Costs

The total training cost for the Museum for the financial year amounted to R38 000.

Employment and vacancies

By programme:

Programme/activity/objective	2023/2024 No. of Employees	2024/2025 Approved Posts	2024/2025 No. of Employees	2024/2025 Vacancies	% of vacancies
Programme 1: Administration	20	18	25*	1	5
Programme 2: Business development	6	5	4	1	20
Programme 3: Public engagement	2	4	3	2	50

* Includes 7 contract workers

By salary band:

Programme/activity/objective	2023/2024 No. of Employees	2024/2025 Approved Posts	2024/2025 No. of Employees	2024/2025 Vacancies	% of vacancies
Top Management	1	1	1	-	-
Senior Management	2	2	2	-	-
Professional qualified	8	10	9	2	20
Skilled	2	2	2	-	-
Semi-skilled	12	11	15*	2	18
Unskilled	3	1	3^	-	-
TOTAL	28	27	32	4	15

* Includes 5 contract workers

^ Includes 2 contract workers

Employment changes

Salary Band	Employment at beginning of period	Appointments	Terminations	Employment at end of the period
Top Management	1	0	0	1
Senior Management	2	0	0	2
Professional qualified	8	1	0	9
Skilled	2	0	0	2
Semi-skilled	12	6	3	15
Unskilled	3	0	0	3
Total	28	7*	3	32

*Includes contract workers

Reasons for staff leaving

Reason	Number	% of total no. of staff leaving
Death		
Resignation	1	33%
Dismissal		
Retirement	2	67%
Ill health		
Expiry of contract		
Other		
Total	3	100%

Labour Relations: Misconduct and disciplinary action

Nature of disciplinary Action	Number
Verbal Warning	None
Written Warning	None
Final Written warning	None
Dismissal	None

Equity Target and Employment Equity Status

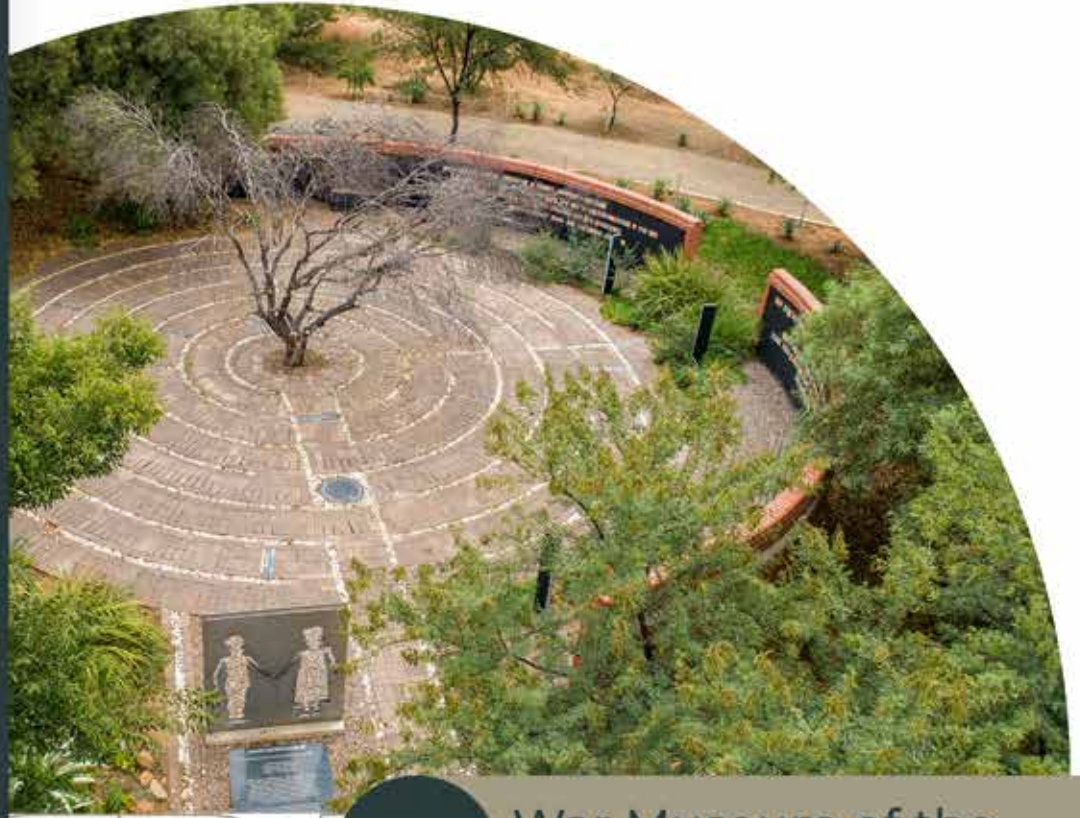
Levels	MALE							
	African		Coloured		Indian		White	
	Current	Target	Current	Target	Current	Target	Current	Target
Top Management	0	0	0	0	0	0	1	0
Senior Management	0	1	0	1	0	0	1	1
Professional qualified	0	0	1	0	0	0	3	2
Skilled	0	2	0	0	0	0	0	0
Semi-skilled	10	7	1	1	0	0	1	0
Unskilled	2	1	0	0	0	0	2	2
TOTAL	12	11	2	2	0	0	8	5

Levels	FEMALE							
	African		Coloured		Indian		White	
	Current	Target	Current	Target	Current	Target	Current	Target
Top Management	0	1	0	0	0	0	0	0
Senior Management	0	0	0	0	0	0	1	1
Professional qualified	0	1	0	0	0	0	5	4
Skilled	1	1	0	1	0	0	1	2
Semi-skilled	0	0	1	0	0	0	0	0
Unskilled	1	0	0	0	0	0	0	0
TOTAL	2	3	1	1	0	0	7	7

Levels	Disabled Staff			
	Male		Female	
	Current	Target	Current	Target
Top Management	0	0	0	0
Senior Management	0	0	0	0
Professional qualified	0	0	0	0
Skilled	0	0	0	0
Semi-skilled	0	0	0	0
Unskilled	0	0	0	0
TOTAL	0	0	0	0

PFMA COMPLIANCE REPORT

Part **E**



War Museum of the
Boer Republics



1.

IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE AND MATERIAL LOSSES

1.1. Irregular expenditure

a) Reconciliation of irregular expenditure

Description	2024/2025	2023/2024
	R'000	R'000
Opening balance	0	0
Adjustment to opening balance	0	0
Add: Irregular expenditure confirmed	0	0
Less: Irregular expenditure condoned	0	0
Less: Irregular expenditure not condoned and removed	0	0
Less: Irregular expenditure recoverable	0	0
Less: Irregular expenditure not recovered and written off	0	0
Closing balance	0	0

Reconciling notes

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure that was under assessment	0	0
Irregular expenditure that relates to the prior year and identified in the current year	0	0
Irregular expenditure for the current year	0	0
Total	0	0

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

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure under assessment	0	0
Irregular expenditure under determination	0	0
Irregular expenditure under investigation	0	0
Total	0	0

c) Details of current and previous year irregular expenditure condoned

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure condoned	0	0
Total	0	0

d) Details of irregular expenditure removed - (not condoned)

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure NOT condoned and removed	0	0
Total	0	0

e) Details of irregular expenditure recoverable

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure recoverable	0	0
Total	0	0

f) Details of irregular expenditure written off (irrecoverable)

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure written off	0	0
Total	0	0

Additional disclosure relating to Inter-Institutional Arrangements

g) Details of non-compliance cases where an institution is involved in an inter-institutional arrangement (where such institution is not responsible for the non-compliance)

Description
None

h) Details of non-compliance cases where an institution is involved in an inter-institutional arrangement (where such institution is is responsible for the non-compliance)

Description	2024/2025	2023/2024
	R'000	R'000
None		
Total		

i) Details of disciplinary or criminal steps taken as a result of irregular expenditure

Disciplinary steps taken
N/A – none

1.2. Fruitless and wasteful expenditure

a) Reconciliation of fruitless and wasteful expenditure

Description	2024/2025	2023/2024
	R'000	R'000
Opening balance	0	0
Adjustment of opening balance	0	0
Opening balance as restated	0	0
Add: Fruitless and wasteful expenditure confirmed	0	0
Less: Fruitless and wasteful expenditure written off	0	0
Less: Fruitless and wasteful expenditure recoverable	0	0
Closing balance	0	0

Reconciling notes

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment	0	0
Fruitless and wasteful expenditure that relates to prior year and identified in the current year	0	0
Fruitless and wasteful expenditure for the current year	0	0
Total	0	0

b) Details of fruitless and wasteful expenditure (under assessment, determination, and investigation)

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure under assessment	0	0
Fruitless and wasteful expenditure under determination	0	0
Fruitless and wasteful expenditure under investigation	0	0
Total	0	0

c) Details of fruitless and wasteful expenditure recoverable

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure recoverable	0	0
Total	0	0

d) Details of fruitless and wasteful expenditure not recoverable and written off

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure written off	0	0
Total	0	0

e) Details of disciplinary or criminal steps taken as a result of fruitless and wasteful expenditure

Disciplinary steps taken
N/A – None

1.3. Additional disclosure relating to material losses in terms of PFMA Section 55(2)(b)(i) &(iii)

a) Details of material losses through criminal conduct

Material losses through criminal conduct	2024/2025	2023/2024
	R'000	R'000
Theft	0	0
Other material losses	0	0
Less: Recoverable	0	0
Less: Not recoverable and written off	0	0
Total	0	0

b) Details of other material losses

Nature of other material losses	2024/2025	2023/2024
	R'000	R'000
N/A – None		
Total		

c) Other material losses recovered

Nature of losses	2024/2025	2023/2024
	R'000	R'000
N/A – None		
Total		

d) Other material losses written off

Nature of losses	2024/2025	2023/2024
	R'000	R'000
N/A – None		
Total		

2.

LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	414	15 127
Invoices paid within 30 days or agreed period	414	15 127
Invoices paid after 30 days or agreed period		
Invoices older than 30 days or agreed period (<i>unpaid and without dispute</i>)		
Invoices older than 30 days or agreed period (<i>unpaid and in dispute</i>)		

All invoices received were paid within 30 days.

3.

SUPPLY CHAIN MANAGEMENT

3.1. Procurement by other means

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
Emergency repair rooftop Package Air conditioning unit	Smart Ways Engineering	Deviation – Emergency	2025/01	4
Merchandise – Design right held by supplier	ItsyBitsy	Deviation – Sole supplier	2025/02	46
Emergency site audit to report on gas discharge	Multinet Systems (Pty) Ltd	Deviation – Emergency	2025/03	57
Merchandise – Design right held by supplier	Sugar & Spice	Deviation – Sole supplier	2025/04	4
Play funded by NAC	Various actors	Deviation -impractical	2025/05 – 10	36
Steering recon	Motor Tune up	Deviation -impractical	2025/11	20
Emergency repair - Electric cable	Electro Services	Deviation – Emergency	2025/12	9
Conservation material	SAIHSC	Deviation – Sole supplier	2025/13	150
Logosflow license fee	Logosflow	Deviation – Sole supplier	2025/14	295
Emergency repair – Security camera system	Invicta	Deviation – Emergency	2025/15	29
Emergency repair – Generator	RWK	Deviation – Emergency	2025/16	12
Total				662

3.2. Contract variations and expansions

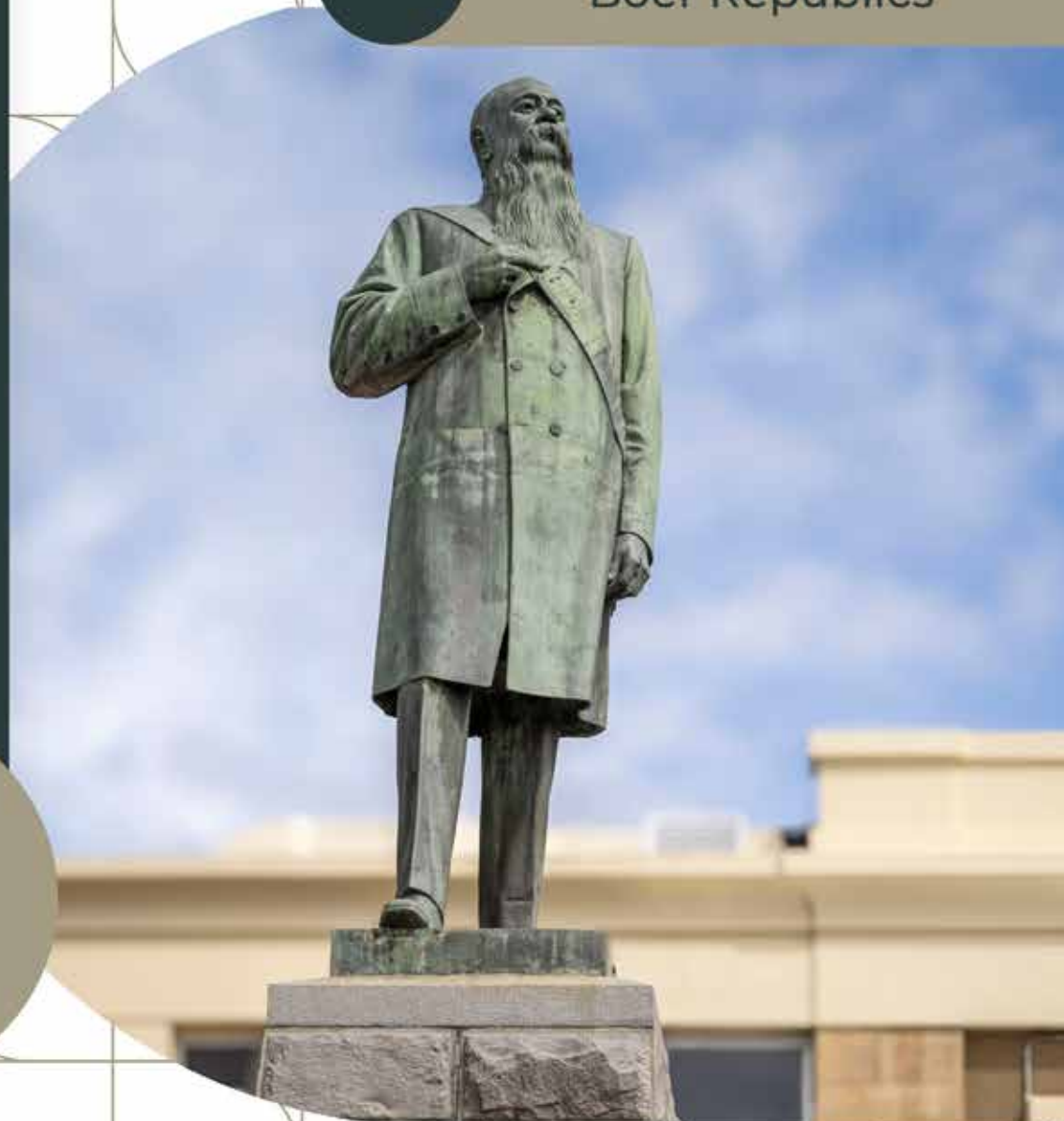
Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
Upgrade of auditorium	DK Projects	Variation	LIM665	5 389	-	1 077
Total				5 389	-	1 077

FINANCIAL INFORMATION

Part
F



War Museum of the
Boer Republics



1. REPORT OF THE EXTERNAL AUDITOR

Report of the auditor-general to Parliament on the War Museum of the Boer Republics

Report on the review of the financial statements

1. I have reviewed the financial statements of the War Museum of the Boer Republics set out on pages 66 to 111, 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 ended, as well as notes to the financial statements, including a summary of significant accounting policies.

Basis for conclusion

2. Based on my review, nothing has come to my attention that causes me to believe that the financial statements do not present fairly, in all material respects, the financial position of the War Museum of the Boer Republics as 31 March 2025 and its financial performance and cash flows for the year then ended in accordance with the Generally Recognised Accounting Practice (GRAP) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

Responsibilities of the accounting authority for the financial statements

3. The accounting authority is responsible for the preparation and fair presentation of the financial statements in accordance with the Standards of 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.
4. 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 public entity or to cease operations, or has no realistic alternative but to do so.

Responsibilities of the auditor-general for the review of the financial statements

5. My responsibility is to express a conclusion on the accompanying financial statements. I conducted my review in accordance with the International Standard on Review Engagements (ISRE) 2400 (Revised), *Engagements to review historical financial statements*. The standard requires me to conclude on whether anything has come to my attention that causes me to believe that the financial statements, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. This standard also requires me to comply with relevant ethical requirements.

6. A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. I am required to perform procedures, primarily consisting of making inquiries of management and others within the auditee, as appropriate, and applying analytical procedures, and evaluating the evidence obtained.
7. The procedures performed in a review engagement are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing. Accordingly, I do not express an audit opinion on these financial statements.

Report on the annual performance report

8. 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.
9. I selected the following material performance indicators related to business development and public engagement 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.
 - 6 articles per annum in the media or other publications (including digital media)
 - Quarterly updates to website/social media pages
 - Participate in 4 heritage events per annum (including virtual events)
 - Collect items (black and british participation) — 10 items per annum
 - Conserve/maintain 2 categories of items or parts thereof per annum
 - Publish 1 internal publication per annum or contribute to the research of 1 external publication per annum (including digital publications)
 - 6 upgraded and/or new exhibitions (permanent or temporary or online/digital)
 - 5 projects (event and/or exhibition and/or heritage awareness initiatives — including virtual projects) in support of national initiatives, youth day, mandela day, women's day, heritage day, and day of reconciliation
 - Social responsibility awareness campaign addressing abuse against women and children (including virtual campaigns)
 - All new and/or upgraded (permanent or temporary) exhibitions implemented during the period in three languages (in terms of policy) (online/digital exhibitions will only be in english)
 - Host one skills development programme per annum (including virtual programmes)

- Visit 16 educational institutions (pre-primary, primary, secondary and tertiary) per annum (including virtual/digital programmes) or 16 registrations by schools to the online education platform of the museum
- Annual school Olympiad (including a virtual event)
- Present 4 community outreach and heritage awareness programmes (including virtual digital) per annum to promote universal access (cultural organisations or groups/ elderly/orphanages/visually impaired/etc.)

10. 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.

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

12. I performed the procedures for the purpose of reporting material findings only.

I did not identify any material findings on the reported performance information for the selected indicators.

Report on compliance with legislation

13. 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.
14. I performed procedures to test compliance with selected requirements in key legislation in accordance with the AGSA findings engagement methodology. This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.
15. 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.
16. I did not identify any material non-compliance with the selected legislative requirements.

Internal control deficiencies

17. I considered internal control relevant to my engagement on the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
18. I did not identify any significant deficiencies in internal control.

Professional ethics and quality control

19. 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 engagements in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.

20. In accordance with the International Standard on Quality Management 1, the AGSA maintains a comprehensive system of quality management that includes documented policies and procedures on compliance with ethical requirements and professional standards.



Annexure to the auditor's report

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
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations, 2004	Regulation 17; 25(7A)
Second amendment National Treasury Instruction Note 5 of 2020-21	Paragraph 1
Erratum National Treasury Instruction Note 5 of 2020-21	Paragraph 2
National Treasury instruction No 5 of 2020-21	Paragraph 4.8; 4.9; 5.3
National Instruction Note 1 of 2021-22	Paragraph 4.1
National Instruction Note 4 of 2015-16	Paragraph 3.4
National Treasury SCM Instruction Note 4A of 2016-17	Paragraph 6
National Treasury SCM Instruction Note 3 of 2021-22	Paragraph 4.1; 4.2(b); 4.3; 4.4; 4.4(a); 4.17; 7.2; Paragraph 7.6
National Treasury SCM Instruction Note 11 of 2020-21	Paragraph 3.4(a); 3.4(b); 3.9
National Treasury SCM Instruction Note 2 of 2021-22	Paragraph 3.2.1; 3.2.4; 3.2.4(a); 3.3.1
Practice Note 11 of 2008-09	Paragraph 2.1; 3.1 (b)
Practice Note 5 of 2009-10	Paragraph 3.3
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 of 2022	Regulation 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Preferential Procurement Regulations of 2017	Regulation 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; Regulation 6.5; 6.6; 6.8; 7.1; 7.2; 7.3; 7.5; 7.6; 7.8; Regulation 8.2; 8.5; 9.1; 9.2; 10.1; 10.2; 11.1; 11.2
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)

2.

ANNUAL FINANCIAL STATEMENTS FOR THE PERIOD ENDING 31 MARCH 2025

Statement of Financial Position as at 31 March 2025

		2024/25 R	2023/24 R
	Notes		
ASSETS			
<i>Current assets</i>			
Cash and cash equivalents	4	3 787 499	11 247 407
Trade and other receivables from exchange transactions	5	98 774	32 046
Inventories	6	1 319 383	1 161 009
Total current assets		5 205 656	12 440 462
<i>Non-current assets</i>			
Intangible assets	7	12 175	38 443
Property, plant and equipment	8	10 236 543	2 932 130
Heritage assets	9	100 376 296	100 121 720
Total non-current assets		110 625 014	103 092 293
Total assets		115 830 670	115 532 755
LIABILITIES			
<i>Current liabilities</i>			
Trade and other payables from exchange transactions	10	2 581 033	1 849 536
Liabilities for transfers for special projects DSAC	11	2 166 414	9 990 908
Liabilities for transfers for special projects NLC - Lotto	12	145 413	145 413
Post-employment health care benefit liability	13	648 000	606 000
Total current liabilities		5 540 860	12 591 857
<i>Non-current liabilities</i>			
Post-employment health care benefit liability	14,15	9 086 000	7 606 000
Total non-current liabilities		9 086 000	7 606 000
Total liabilities		14 626 860	20 197 857
Net assets		101 203 810	95 334 898
NET ASSETS			
Reserves	16	427 960	231 065
Accumulated surplus	16	100 775 850	95 103 833
Total net assets		101 203 810	95 334 898

Statement of Financial Performance for the year ended 31 March 2025

		2024/25 R	2023/24 R
	Notes		
REVENUE			
<i>Revenue from exchange transactions</i>			
Operating revenue	18	538 483	314 181
Rental income	19	41 705	43 997
Interest income	20	253 203	99 166
<i>Revenue from non-exchange transactions</i>			
Gifts, sponsorships and donations received	21	385 738	111 430
Transfers and subsidies received	22	24 047 423	23 913 712
Transfers for special projects NLC	23	-	617 039
Transfers for special projects DSAC	24	9 780 262	6 021 580
Assets and inventory donations received	25	328 115	801 312
Total revenue		35 374 929	31 922 417
EXPENSES			
Administrative expenses	26	197 593	142 227
Audit fees	27	652 909	654 582
Amortisation charge	28	26 269	21 083
Depreciation charge	29	539 898	366 423
Other expenses	30	11 119 178	12 078 223
Staff costs	31	15 509 769	14 553 964
Transfer of property	8	576 408	3 859 466
Total expenses		28 622 024	31 675 968
Surplus from operations		6 752 905	246 449
Impairment of property, plant and equipment	8	(77 678)	(29 055)
Impairment of heritage assets	9	(900)	(4 180)
Actuarial gain/(loss)	15	(805 415)	865 000
Surplus for the year		5 868 912	1 078 214

Statement of Changes in Net Assets for the year ended 31 March 2025

		Accumulated Surplus R	Reserves R	Total R
	Note			
Balance at 1 April 2023	16	94 028 456	228 228	94 256 684
Surplus for the year		1 078 214	-	1 078 214
Transfers (to)/from reserves	16	(2 837)	2 837	-
Balance at 31 March 2024	16	95 103 833	231 065	95 334 898
Surplus for the year		5 868 912	-	5 868 912
Transfers (to)/from reserves	16	(196 895)	196 895	-
Balance at 31 March 2025	16	100 775 850	427 960	101 203 810

Cash Flow Statement for the year ended 31 March 2025

		2024/25 R	2023/24 R
	Notes		
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash receipts from Government Grants and customers		20 828 772	29 744 874
Cash paid to suppliers and employees		(20 116 124)	(21 017 392)
Cash generated from operations	33	712 648	8 727 482
Interest income	20	253 203	99 166
Net cash flows from operating activities		965 851	8 826 648
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of intangible assets	7	-	(43 984)
Purchase of property, plant and equipment	8	(8 400 452)	(4 071 389)
Purchase of heritage assets	9	(25 306)	(5 150)
Net cash flows from investing activities		(8 425 758)	(4 120 523)
Net (decrease)/increase in cash and cash equivalents		(7 459 908)	4 706 125
Cash and cash equivalents at beginning of the year	4	11 247 407	6 541 282
Cash and cash equivalents at end of the year	4	3 787 499	11 247 407

Statement of Comparison of Budget and Actual Amounts for the year ended 31 March 2025

	Note	Approved Budget	Adjustments	Final Budget	Actual Amounts on Comparable Basis	Difference between Final Budget and Actual
		R	R	R	R	R
OPERATIONS:						
INCOME		18 398 400	560 000	18 958 400	18 996 040	(37 640)
Transfers and subsidies	22	17 326 000	700 000	18 026 000	18 026 000	-
Interest income	20	100 000	100 000	200 000	253 203	(53 203)
Entrance fees	18	150 000	20 000	170 000	180 079	(10 079)
Sales	18	270 000	30 000	300 000	278 687	21 313
Rental income	19	40 000	122 000	162 000	166 014	(4 014)
Donations	21	5 000	10 000	15 000	16 952	(1 952)
Other income	18	507 400	(422 000)	85 400	75 105	10 295
EXPENDITURE		18 398 400	560 000	18 958 400	18 942 978	15 422
Administrative costs	26	100 000	50 000	150 000	197 593	(47 593)
Audit fees	27	420 000	(13 000)	407 000	378 123	28 877
Other expenses	30	3 944 000	140 000	4 084 000	4 075 066	8 934
Staff costs	31	13 849 400	298 000	14 147 400	14 085 966	61 434
Assets	7,8	85 000	85 000	170 000	206 230	(36 230)
Surplus/(deficit)	32**	-	-	-	53 062	(53 062)
PROJECTS:						
NLC						
Income	12,23	*145 413	-	145 413	-	145 413
Expenditure	12,30	(145 413)	-	(145 413)	-	(145 413)
Surplus/(deficit)		-	-	-	-	-
Amount carried forward	12	-	-	-	-	-
Surplus/(deficit)	32**	-	-	-	-	-

* Balance carried over from previous year

** Refer to note 32 for explanations for material differences between the original and final budget as well as budget and actual comparable amounts

Statement of Comparison of Budget and Actual Amounts for the year ended 31 March 2025 (continued)

		Approved Budget	Adjustments	Final Budget	Actual Amounts on Comparable Basis	Difference between Final Budget and Actual
	Note	R	R	R	R	R
DSAC SPECIAL PROJECTS – UNSPENT CONDITIONAL GRANTS						
Income	11,24	* 9 990 909	1 536 563	11 527 472	11 527 472	-
Interest on project funds	11	-	421 424	421 424	421 424	-
Transfer to revenue – project conditions met	11	-	-	-	-	-
Expenditure	11,30,31	(9 990 909)	(1 957 987)	(11 948 896)	(10 052 486)	(1 896 410)
Surplus/(deficit)		-	-	-	1 896 410	(1 896 410)
Amount carried forward	11	-	-	-	(1 896 410)	1 896 410
Surplus/(deficit)	32**	-	-	-	-	-
DSAC SPECIAL PROJECTS – RESERVES						
Income	16	*143 547	-	143 547	-	143 547
Expenditure	30	(143 547)	-	(143 547)	-	(143 547)
Surplus/(deficit)		-	-	-	-	-
Amount carried forward	16	-	-	-	-	-
Surplus/(deficit)	32**	-	-	-	-	-
SPONSORSHIPS/ROYALTIES – RESERVES						
Income	16	*87 518	368 943	468 461	368 943	87 518
Expenditure	30	(87 518)	(368 943)	(468 461)	(172 048)	(284 413)
Surplus/(deficit)		-	-	-	196 895	(196 895)
Amount carried forward	16	-	-	-	(196 895)	196 895
Surplus/(deficit)	32**	-	-	-	-	-

*Balance carried over from previous year

**Refer to note 32 for explanations for material differences between the original and final budget as well as budget and actual comparable amounts

Statement of Comparison of Budget and Actual Amounts for the year ended 31 March 2025 (continued)

Reconciliation between actual amounts on a comparable basis presented above to net increase/(decrease) in cash and cash equivalents for the year per the Cash Flow Statement:

	Notes	Operating Activities R	Investing Activities R	Financing Activities R	Total R
Total income on a comparable basis		31 313 878	-	-	31 313 878
<i>Balances carried over from prior period</i>		(10 367 386)	-	-	(10 367 386)
		20 946 492	-	-	20 946 492
Adjusted for basis differences:		135 483	-	-	135 483
Trade and other receivables	5	(61 412)	-	-	(61 412)
Transfers to reserves		196 895	-	-	196 895
Interest income	20	(253 203)	-	-	(253 203)
Actual Amount in the Statement of Cash Flows		20 828 772	-	-	20 828 772
Total expenditure on a comparable basis		(28 823 416)	-	-	(28 823 416)
Adjusted for basis differences:		8 707 292	(8 425 758)	-	281 533
Purchases of property, plant and equipment	8	8 400 452	(8 400 452)	-	-
Purchases of intangible assets	7	-	-	-	-
Purchase of heritage assets	9	25 307	(25 307)	-	-
Trade creditors	10	(571 042)	-	-	(571 042)
Medical aid benefits continuation members	15	9 734 000	-	-	9 734 000
Retention fees	10	287 307	-	-	287 307
Projects from surplus		(7 818 448)	-	-	(7 818 448)
Special project leave accrued	10	(1 350 284)	-	-	(1 350 284)
Actual Amount in the Statement of Cash Flows		(20 116 124)	(8 425 758)	-	(28 541 882)
Interest income	20	253 203	-	-	253 203
Net increase/(decrease) in cash and cash equivalents	4	965 851	(8 425 758)	-	(7 459 908)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1.

ACCOUNTING POLICIES

These financial statements are for The War Museum of the Boer Republics. The following are the principal accounting policies of the Museum which are, in all material respects, consistent with those applied in the previous financial year, except as otherwise indicated.

1.1 Basis of preparation

The financial statements, to the extent that it is practicable, have been prepared in accordance with the effective Standards of Generally Recognised Accounting Practice (GRAP), including any interpretations and directives issued by the Accounting Standards Board in accordance with Section 91(1) of the Public Finance Management Act (PFMA), Act 1 of 1999.

The financial statements have been prepared on an accrual basis of accounting and are in accordance with the historical cost convention, unless specified otherwise.

The cash flow statement has been prepared in accordance with the direct method.

The amount and nature of any restrictions on cash balances are disclosed, where appropriate.

1.2 Currency

These financial statements are presented in South African Rand (R) since that is the currency in which the majority of the Museum's transactions are denominated. Amounts presented have been rounded to the nearest R1.

1.3 Going concern assumption

These 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. Funds were obtained and used in accordance with a legally adopted budget.

1.4 Revenue recognition

Revenue from exchange transactions

These are transactions where revenue accrued to the Museum directly in return for services rendered and goods sold, the value of which approximates the consideration received or receivable, excluding indirect taxes, rebates and discounts.

Revenue from exchange transactions is only recognised once all of the following criteria have been satisfied:

- The Museum 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; and
- It is probable that the economic benefits or services potentially associated with the transaction will flow to the Museum and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Income received from entrance fees, sale of goods and royalties

Revenue from the sale of goods and royalties is recognised when significant risks and rewards of ownership of the goods have been transferred to the purchaser and the amounts of revenue can be measured reliably.

Revenue from the sale of tickets for entrance fees is only recognised when the Museum's related obligation to perform has been extinguished.

Revenue is measured at the fair value of the consideration received or receivable.

Interest income

Interest income is recognised on a time proportion basis, considering the principal outstanding and the effective rate over the period to maturity.

Revenue from non-exchange transactions

These are transactions where the Museum receives value from another entity without directly giving approximately equal value in exchange.

Government Grants, sponsorships and donations

Income received from grants, sponsorships and donations is recognised as revenue when the Museum gains control of the resources that meet the definition of an asset and thus where it is probable that future economic benefits or service potential will flow to the Museum and these benefits can be measured reliably. Revenue is recognised to the extent that a liability is not also recognised in respect of the same income, i.e. where no conditions exist with a corresponding requirement to return the income to the transferor. When a condition exists with a corresponding requirement to return the income to the transferor, a liability is recognised until such time as the condition is fulfilled and no further obligation to return the income to the transferor exists in which case revenue is recognised.

Services in-kind

Services in-kind that are significant to the Museum's operations and/or service delivery objectives are recognised as revenue when it is probable that the future economic benefits or service potential will flow to the Museum. Services in-kind, such as the free use of the building in which the Museum is housed, are measured at their fair value based on market related rental.

1.5 Retirement benefit costs

The Museum operates a defined contribution retirement plan, the assets of which are generally held in separate trustee-administered funds. The plan is generally funded by payments from the Museum's employees, considering the recommendations of independent qualified actuaries.

Payments to defined contribution retirement plans are charged to the Statement of Financial Performance in the year to which they relate.

The Museum also operates a post-employment health care benefit plan. The current service cost, interest cost and liability are determined by means of an actuarial valuation. The vested current service cost is immediately acknowledged in the statement of financial performance as an expense, while the non-vested current service cost, if any, is acknowledged as an expense on a straight-line basis over the average period until the benefit will be vested.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Actuarial gains and losses are recognised through surplus and deficit in the period in which they occur.

1.6 Property, plant and equipment

Property, plant and equipment are tangible non-current assets that are held for use in the supply of goods or services or for administrative purposes and are expected to be used during more than one year. Items of property, plant and equipment are recognised as assets when it is probable that future economic benefits or service potential associated with the item will flow to the Museum and the cost or fair value of the item can be measured reliably.

Property, plant and equipment are stated at cost (where acquired through exchange transactions) less accumulated depreciation and any accumulated impairment losses. Items of property, plant and equipment acquired through non-exchange transactions are measured at their fair value as at the date of acquisition.

Depreciation is charged so as to systematically write off the cost or valuation of assets over their estimated useful lives to its residual value, using the straight-line method.

Annual depreciation rates are based on the following ranges of estimated asset useful lives:

Vehicles	10 - 21 years
Computer equipment	5 - 19 years
Electronic equipment	5 - 30 years
Donated assets	5 - 20 years
Other assets	2 - 38 years

Depreciation commences when the asset is ready for its intended use.

If the cost of a part of an item is considered to be significant in relation to the total cost of the item, that part is depreciated separately. The useful lives and residual value of assets are reviewed at each financial year-end and adjusted prospectively, if appropriate.

The gain or loss arising from the disposal or retirement of an asset is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the Statement of Financial Performance.

The Museum at each reporting date assesses whether there is any indication that assets may be impaired. Where the recoverable amount of an asset is less than its carrying amount the carrying amount of the asset is reduced to its recoverable amount. Impairment losses are recognised immediately in the surplus and deficit.

1.7 Intangible assets

An intangible asset is an identifiable non-monetary asset without physical substance.

Intangible assets are recognised in the Statement of Financial Position only when it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the Museum and the cost can be reliably measured.

Intangible assets are initially recognised at cost. Where an intangible asset is acquired by the Museum for no consideration, the cost is deemed to be equal to the fair value of the asset on the date acquired. Subsequent to initial recognition, intangible assets shall be carried at its cost less any accumulated amortisation and any accumulated impairment losses.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Amortisation is charged so as to systematically write off the cost or valuation of assets over their estimated useful lives to its residual value, using the straight-line method.

1.7 Intangible assets (continued)

The annual amortisation rates are based on the following estimated average asset lives:

Computer software	2 - 13 years
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The residual value of an intangible asset with a finite useful life shall be assumed to be zero.

The amortisation period and the amortisation method are reviewed at each financial year-end.

The Museum at each reporting date assesses whether there is any indication that assets may be impaired. Where the recoverable amount of an asset is less than its carrying amount the carrying amount of the asset is reduced to its recoverable amount. Impairment losses are recognised immediately in the surplus and deficit.

The gain or loss arising from the derecognition of an intangible asset (upon disposal or when no future economic benefits/service potential are expected from its use or disposal) is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the asset, and is recognised in surplus and deficit when the asset is derecognised.

1.8 Inventories

Inventories are carried at the lower of cost or net realisable value. Net realisable value represents the estimated selling price in the ordinary course of operations less the estimated cost of completion and estimated cost necessary to make the sale, exchange or distribution. Inventories are measured using the first-in-first-out technique. Inventory acquired at no cost are carried at its fair value as at the date of acquisition.

1.9 Financial instruments

Recognition

Financial assets and financial liabilities are recognised on the Museum's Statement of Financial Position when and only when the Museum becomes a party to the contractual provisions of the instrument.

Upon initial recognition the entity classifies financial instruments as financial liabilities, financial assets or residual interests in conformity with the substance of the contractual arrangement and to the extent that the instrument satisfies the definitions of a financial liability, a financial asset or a residual interest.

Measurement

Financial instruments are initially measured at fair value, plus, in the case of a financial asset or financial liability not subsequently measured at fair value, transaction costs directly attributable to the acquisition or use of the financial asset or financial liability.

Subsequent to initial recognition these instruments are measured as set out below:

Financial assets

The Museum's principle financial assets are trade and other receivables and cash and cash equivalents.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

- Trade and other receivables

Trade and other receivables are initially recognised at fair value plus transaction costs that are directly attributable to the acquisition. Subsequent to initial measurement, trade and other receivables are stated at amortised cost, less provisions for impairment. All trade and other receivables are assessed at least annually for possible impairment.

Bad debts are written off in the year in which they are identified as irrecoverable. Amounts receivable within 12 months from the reporting date are classified as current.

- Cash and cash equivalents

Cash and cash equivalents are measured at amortised cost.

Cash includes cash on hand and cash deposits held with different banks. Cash equivalents are short-term highly liquid investments that are held with registered banking institutions with maturities of three months or less and are subject to an insignificant risk of change in value.

Financial liabilities

The Museum's principle financial liabilities include trade and other payables.

- Trade and other payables

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

1.10 Provisions and contingencies

Provisions are liabilities of uncertain timing or amount. Provisions are recognised when the Museum has a present obligation as a result of a past event and it is probable that this will result in an outflow of economic benefits that can be estimated reliably.

A contingent asset is a possible asset that arises from past events, and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Museum.

A contingent liability is

- a possible obligation that arises from past events, and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Museum; or
- a present obligation that arises from past events but is not recognised because it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation or the amount of the obligation cannot be measured with sufficient reliability.

The Museum does not recognise contingent assets and liabilities. Contingent liabilities are disclosed in note 17.

1.11 Comparative figures

When the presentation or classification of items in the financial statements are amended, prior period comparative amounts are also restated and reclassified. The nature and reason for the reclassification will be disclosed where necessary. Where accounting errors relating to prior periods have been

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1.11 Comparative figures (continued)

identified in the current year, the correction is made retrospectively as far as it is practicable, and the prior year comparatives are restated accordingly. Where there has been a change in accounting policy **Notes to the Financial Statements for the year ended 31 March 2025** in the current year, the adjustment is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly.

The presentation and classification of items in the current year is consistent with prior periods, unless specified otherwise.

1.12 Post reporting date events

Where an event occurs after the reporting date that has an effect on a situation that occurred before the reporting date, the effect will be acknowledged in the financial statements.

However, where an event occurs after the reporting date that has no effect on a situation that occurred before the reporting date, the effect will be acknowledged in a note to the financial statements, if the fair presentation of the financial statements is affected.

1.13 Income taxation

In terms of section 10(1) of the Income Tax Act, No. 58 of 1962, the War Museum of the Boer Republics is exempted from taxation and approval for exemption was granted in terms of section 18A.

1.14 Heritage assets

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

Recognition:

Heritage assets are recognised if it is probable that future economic benefits or service potential associated with the asset will flow to the Museum and where the cost or fair value of the asset can be measured reliably.

The Museum will assess the degree of certainty attached to the flow of future service potential or economic benefits:

- a) If the Museum holds an asset that might be regarded as a heritage asset but which, on initial recognition, does not meet the recognition criteria of heritage assets because of the need to analyse the proposed collection items to determine if they conform to the set collection criteria through evaluation and research.
- b) For recognition of heritage assets, the asset needs to be controlled by the Museum as a result of past events. Such events may include: purchase, donation, bequeath, loan or transfer.
- c) The research required to identify, analyse and classify heritage items often spans several months, even years. These items cannot be recognised in the financial statements, but will be recorded and controlled in the register. Relevant and useful information about them shall be disclosed in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1.14 Heritage assets (continued)

Measurement:

The value of assets has been determined using cost. If the asset is acquired in a non-exchange transaction – fair value on acquisition is deemed the acquisition cost.

Values have been assigned to the heritage assets, which are considered to be appreciating in value, and which values are to be reviewed from time to time. Wherever possible, the appraisers have adopted the discipline of “Open Market” principles in determining value, however, values derived are largely determined by the skill and experience applied by the appraiser at the date of valuation.

Directive 7 – Use of deemed cost for heritage assets upon initial recognition and adoption of a standard

The following terms are used in this Directive with the meanings specified:

- a) Acquisition cost: When an entity initially recognises assets such as items of property, plant and equipment, investment properties, intangible assets and heritage assets using the Standards of GRAP, it measures those assets using either cost (if the asset is acquired in an exchange transaction) or fair value (if the asset is acquired in a non-exchange transaction). This cost or fair value on initial acquisition of an asset is the acquisition cost.
- b) Deemed cost: Deemed cost is a surrogate value for the cost or fair value of an asset at its initial acquisition, and is determined by reference to the fair value of the asset at the date of adopting the Standards of GRAP (measurement date).
- c) Measurement date (for purposes of this Directive): Measurement date is the date that an entity adopts the Standards of GRAP and is the beginning of the earliest period for which an entity presents full comparative information in its first financial statements prepared using Standards of GRAP.

For the purpose of this Directive, measurement of assets at fair value on the adoption of the Standards of GRAP, does not constitute:

- a) a revaluation in accordance with the Standards of GRAP on Property, Plant and Equipment, Intangible Assets or Heritage Assets; or
- b) the application of the fair value model in the Standards of GRAP on Investment Property, paragraph A4, which states that subsequent depreciation, if applicable, is based on that deemed cost, and starts from the measurement date.

Initial entries using deemed cost

When an entity initially measures assets using the deemed cost approach in this Directive, it recognises the effect:

- a) as an adjustment to the opening balance of accumulated surpluses or deficits in the opening statement of financial position prepared using Standards of GRAP; or
- b) in revaluation surplus if an entity adopts the revaluation model in the Standards of GRAP on Property, Plant and Equipment, Intangible Assets or Heritage Assets.

The Museum has adopted the cost model for heritage assets.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1.14 Heritage Assets (continued)

Heritage assets are not depreciated but the Museum assesses at each reporting date whether there is an indication that it may be impaired. If any such indication exists, the Museum shall estimate the recoverable amount or the recoverable service amount of the heritage asset.

Valuation of heritage assets

The existence of published price quotations in an active market is the best evidence of the fair value, such as the quoted price from recent auctions published in local newspapers; however, if the fair value cannot readily be ascertained by reference to quoted prices in an active and liquid market; the fair value of a heritage asset can be determined from market-based evidence arrived at by appraisal. An appraisal of the value of the asset is normally undertaken by a member of the valuation profession, who holds a recognised and relevant professional qualification. The fair value will be ascertained by reference to quoted prices in an active and liquid market (GRAP 103.46).

The valuation of heritage assets was performed by a member of the valuation profession.

a) Valuation techniques

Where the fair value of an asset cannot be determined, and where no evidence is available to determine the market value in an active market of a heritage asset; a valuation technique may be used to determine its fair value. Valuation techniques include using recent arm's length market transactions between knowledgeable willing parties, if available, and reference to the current fair value of other heritage assets that have substantially similar characteristics in similar circumstances and locations, adjusted for any specific differences in circumstances. If there is a valuation technique commonly used by market participants to price such an asset, and that technique has been demonstrated to provide reliable estimates of prices obtained in actual market transactions, the Museum may use that technique in determining the fair value (GRAP 103.47).

b) Inability to value

Where no value can be placed on an item, it will not be recognised, but information will be disclosed about such items and the reason why such items cannot be valued (GRAP 103.17). Where the Museum holds an asset that might be regarded as a heritage asset but which, on initial recognition, does not meet the recognition criteria of heritage assets because it cannot be reliably measured, relevant and useful information about it will be disclosed in the notes to the financial statements. These items are controlled in the asset register.

c) Valuing an entire collection

In determining the fair value of a collection, the Museum has considered where appropriate, whether the entire collection has a higher value than the sum of the values of the individual items making up that collection. Under such circumstances, the carrying value of the entire collection may need to be reassessed, when a group of individual heritage assets constitutes a collection. If items are removed from the collection, the value of the collection may also need to be reassessed (GRAP 103.45).

Heritage asset classification

A class of heritage assets is a grouping of heritage assets of a similar nature or function in the Museum's operations, which is shown as a single item for the purpose of disclosure in the financial statements. The Museum has recognised the following classes of heritage assets:

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1.14 Heritage Assets (continued)

- Philatelic
- Documents
- Photographic
- Library Material ("Library")
- 3 Dimensional Objects ("Objects")

Heritage assets on loan to other institutions

The financial statements disclose information on heritage assets that are borrowed from, or on loan to other entities.

Impairment

At each reporting date, the Museum assesses whether there is an indication that it may be impaired. If any such indication exists, the Museum estimates the recoverable amount or the recoverable service amount of the heritage asset.

Transfers

Transfers from heritage assets are made when, and only when, the particular asset no longer meets the definition of a heritage asset. Transfers to heritage assets are made when, and only when, the particular asset meets the definition of a heritage asset.

De-recognition

The carrying amount of a heritage asset is de-recognised:

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

The gain or loss arising from the de-recognition of a heritage asset is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the heritage asset. Such difference is recognised in surplus or deficit when the heritage asset is de-recognised.

1.15 Budget information

The Museum's budget is compiled on a cash basis with an economic classification. It covers the same period as the financial statements, namely 1 April to 31 March of each year.

1.16 Operating leases

A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership. Lease revenue from operating leases shall be recognised as revenue on a straight-line basis over the lease term.

1.17 Related parties

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1.17 Related parties (continued)

Management is regarded as related parties of the Museum. Management is defined as being comprised of those individuals with the authority and responsibility for planning, directing and controlling the activities of the entity. All individuals from the level of Senior Management, as well as the members of the Accounting Authority are considered Management.

A related party transaction is a transfer of resources, services or obligations between related parties, regardless of whether a price is charged. Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in governing its financial and operating decisions, or if the related party and another entity are subject to common control.

Related party disclosures for transactions which occur within

- a) normal supplier and/or client/recipient relationships on terms and conditions no more or less favourable than those which it is reasonable to expect the entity to have adopted if dealing with that individual entity or person in the same circumstances; and
- b) terms and conditions within the normal operating parameters established by the reporting entity's legal mandate

are not disclosed in accordance with GRAP 20 Related Party Disclosure. However narrative information about the nature of the transactions and the related outstanding balances are disclosed.

2.

ADOPTION OF STANDARDS OF GENERALLY RECOGNISED ACCOUNTING PRACTICE

The Museum did not adopt new GRAP standards during the current financial year.

3.

CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS IN APPLYING ACCOUNTING POLICIES

The Museum makes estimates and assumptions that affect the reported amounts of assets and liabilities at date of financial position as well as the reported income and expenses for the year.

Estimates and judgements are evaluated annually and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3.1 Post-employment health care benefit liabilities

The costs of the benefits and the present value of the post-employment health care benefit liability

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

3. Critical Accounting estimates and judgements in applying accounting policies (continued)

depend on a number of factors that are determined by an actuarial valuation using a number of assumptions. The main assumptions used in determining the charge to the income statement arising from these obligations include discount rates, medical aid inflation and expected retirement age. Any changes in these assumptions will impact the charge to the statement of financial performance.

Discount rate

The discount rate should be derived from government bond yields consistent with the estimated term of the post-retirement liabilities. However, where there is no deep market in government bonds with a sufficiently long maturity to match the estimated term of all the benefit payments, the discount rate for longer maturities are estimated by extrapolating current market rates along the yield curve.

The methodology of setting the financial assumptions is duration specific. The duration of liabilities was estimated to be 12 years.

A discount rate of 11.5% per annum was used. The corresponding index-linked yield at this term is 5.1%. These rates were deduced from the interest rate data obtained from the JSE after the market closed on 31 March 2025.

These rates were calculated by using a liability-weighted average of the yields for the two components of the liability. Each component's fixed-interest and index-linked yields were taken from the respective bond yield curves at that component's duration, using an interactive process (because the yields depend on the liability, which in turn depends on the yields).

Health Care Cost Inflation Rate

This assumption is required to reflect estimated future changes in the cost of medical services, resulting from both inflation and specific changes in medical costs (for example, due to technological advances or changes in utilisation patterns). Any assumption regarding future medical scheme contribution increases is therefore subjective.

A medical aid contribution inflation rate of 7.1% per annum has been assumed. This is 1.8% in excess of expected consumer price index (CPI) inflation over the expected term of the DBO, namely 5.3% per annum. A larger differential would be unsustainable, eventually forcing members to less expensive options. This implies a net discount rate of 3.7% per annum which derives from $((1+11.1\%)/(1+7.1\%))-1$.

The CPI inflation assumption of 5.3% per annum was obtained from the differential between market yields on index-linked bonds consistent with the estimated term of the DBO (5.1%) and those of fixed interest bonds (11.1%) with a risk premium adjustment for the uncertainty implicit in guaranteeing real increases (0.5%).

The next contribution increase was assumed to occur with effect from 1 January 2026.

Expected retirement age

The normal retirement age is 65. It was assumed that all members will retire at 63 on average, which then implicitly allows for expected rates of ill-health and early retirement.

Additional information is provided in Note 14 and 15 of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

3. Critical Accounting estimates and judgements in applying accounting policies (continued)

3.2 Asset lives and residual values

Assets are depreciated over their useful lives, and takes into account their residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In reassessing asset lives, factors such as technological innovation, extent of usage and maintenance requirements are also considered. Residual value assessments consider the current market value for similar assets that were already of the age and condition expected at the end of the asset's life should it be disposed of.

3.3 Fair value of the free use of buildings

The Museum is housed in Government owned buildings. The buildings are used free of charge.

The fair value of this service in-kind is estimated by applying market related rental rates per square metre for office buildings during the financial period to the calculated area of use. In the absence of recent reliable market related rentals adjustments are made to the rental rates previously used/ available for inflation and other economic factors.

4. CASH AND CASH EQUIVALENTS

	2024/25 R	2023/24 R
Cash at bank:		
ABSA – account: 047 060 1302	283 968	269 093
Corporation Public Deposits – account: 95181172	1 768 058	944 976
Corporation Public Deposits – account: 95271074	1 729 473	10 027 108
Cash on hand	6 000	6 230
Total	3 787 499	11 247 407

There are no restrictions on title or disposal of cash balances nor have any of the balances been pledged as security for any liabilities.

As required in sections 7(2) and 7(3) of the Public Finance Management Act, the National Treasury has approved the banks where the bank accounts are held.

Also refer to note 35 on Financial Instruments.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

5.

TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS

	2024/25 R	2023/24 R
Trade receivables	27 040	31 221
Prepaid expenses	70 909	-
Deposits with suppliers	825	825
Total	98 774	32 046

6.

INVENTORIES

	2024/25 R	2023/24 R
Consumables	20 829	21 330
Publications	1 281 218	1 124 909
Curio items	17 336	14 770
Total	1 319 383	1 161 009

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

7.

INTANGIBLE ASSETS

Year ended 31 March 2024

Cost	
Accumulated amortisation	
Opening net carrying amount	
Additions	
Amortisation	
Net carrying amount 31 March 2024	

Computer Software	Total
55 572	55 572
(40 029)	(40 029)
15 543	15 543
43 983	43 983
(21 083)	(21 083)
38 443	38 443

Reconciliation at 31 March 2024

Cost price	
Cost price	
Write-off at cost	
Accumulated amortisation	
Accumulated amortisation	
Write-off - accumulated amortisation	

99 556	99 556
112 301	112 301
(12 745)	(12 745)
(61 113)	(61 113)
(73 858)	(73 858)
12 745	12 745
38 443	38 443

Year ended 31 March 2025

Opening net carrying amount	
Additions	
Amortisation	
Net carrying amount 31 March 2025	

38 443	38 443
-	-
(26 268)	(26 268)
12 175	12 175

Reconciliation at 31 March 2025

Cost price	
Cost price	
Write-off at cost	
Accumulated amortisation	
Accumulated amortisation	
Write-off - accumulated amortisation	

35 363	35 363
99 556	99 556
(64 193)	(64 193)
(23 188)	(23 188)
(87 381)	(87 381)
64 193	64 193
12 175	12 175

There are no restrictions on the title or the disposal of intangible assets.

None of the assets have been pledged as security for any liabilities.

There are no contractual commitments related to intangible assets.

8.

PROPERTY,
PLANT AND EQUIPMENT

Year ended 31 March 2024:

	Buildings WIP	Computer equipment	Electronic equipment	Vehicles	Donated assets	Other assets	Total
Cost	1 178 928	595 656	927 423	827 245	39 189	999 239	4 567 681
Accumulated depreciation	-	(232 987)	(503 551)	(273 538)	(38 655)	(403 262)	(1 451 996)
Opening net carrying amount	1 178 928	362 669	423 872	553 707	534	595 976	3 115 686
Additions	2 801 288	335 795	824 800	-	-	109 504	4 071 387
Depreciation	-	(144 841)	(107 665)	(40 431)	(80)	(73 405)	(366 422)
Transfer of property	(3 859 466)	-	-	-	-	-	(3 859 466)
Write-off at carrying value	-	(8 485)	-	-	-	(20 570)	(29 055)
Net carrying amount 31 March 2024	120 750	545 138	1 141 007	513 276	454	611 505	2 932 130

Reconciliation at 31 March 2024:

Cost price	120 750	792 343	1 720 694	827 245	1 609	1 049 743	4 512 384
Cost price	120 750	931 451	1 752 224	827 245	39 189	1 108 743	4 779 602
Write-off at cost	-	(139 108)	(31 530)	-	(37 580)	(59 000)	(267 218)
Accumulated depreciation	-	(247 205)	(579 687)	(313 969)	(1 151)	(438 238)	(1 580 254)
Accumulated depreciation	-	(377 828)	(611 217)	(313 969)	(38 735)	(476 668)	(1 818 417)
Write-off accumulated depreciation	-	130 623	31 530	-	37 580	38 430	238 163

Year ended 31 March 2025:

Opening net carrying amount	120 750	545 138	1 141 007	513 276	454	611 505	2 932 130
Additions	7 621 205	308 907	297 968	-	97 945	172 372	8 498 397
Depreciation charge	-	(165 580)	(252 788)	(28 086)	(11 727)	(81 717)	(539 898)
Transfer of property	(576 408)	-	-	-	-	-	(576 408)
Write-off at carrying value	-	(71 061)	(3 744)	-	-	(2 873)	(77 678)
Net carrying amount 31 March 2025	7 165 547	617 404	1 182 443	485 190	86 672	699 287	10 236 543

8.

PROPERTY,
PLANT AND EQUIPMENT

Reconciliation at 31 March 2025:

	Buildings WIP	Computer equipment	Electronic equipment	Vehicles	Donated assets	Other assets	Total
Cost price	7 165 547	878 151	1 901 263	827 245	99 554	1 188 972	12 060 731
Cost price	7 165 547	1 101 249	2 018 662	827 245	99 554	1 222 115	12 434 371
Write-off at cost	-	(223 098)	(117 399)	-	-	(33 143)	(373 810)
Accumulated depreciation	-	(260 747)	(718 820)	(342 055)	(12 882)	(489 684)	(1 824 188)
Accumulated depreciation	-	(412 784)	(832 475)	(342 055)	(12 882)	(519 953)	(2 120 149)
Write-off accumulated depreciation	-	152 037	113 655	-	-	30 269	295 961
	7 165 547	617 404	1 182 443	485 190	86 672	699 287	10 236 543

There are no restrictions on the title or the disposal of property, plant and equipment. Buildings (WIP) are additions to buildings owned by the Department of Public Works and Infrastructure (DPWI). After capital works are completed, the balance is transferred to DPWI through the Statement of Financial Performance as transfers of property. None of the assets have been pledged as security for any liabilities.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

9.

HERITAGE ASSETS

	Objects	Documents	Philatelic	Library	Photographic	Total
Year ended 31 March 2024:						
Opening balance	76 189 390	13 317 372	2 498 718	3 481 650	3 832 307	99 319 437
Additions	5 150	-	-	-	-	5 150
Donations	502 474	150 997	8 510	93 587	45 745	801 313
Impairment	(4 180)	-	-	-	-	(4 180)
At 31 March 2024	76 692 834	13 468 369	2 507 228	3 575 237	3 878 052	100 121 720
Year ended 31 March 2025:						
Opening balance	76 692 834	13 468 369	2 507 228	3 575 237	3 878 052	100 121 720
Additions	22 340	-	-	2 966	-	25 306
Donations	82 600	65 440	1 290	27 900	52 940	230 170
Impairment	(900)	-	-	-	-	(900)
At 31 March 2025	76 796 874	13 533 809	2 508 518	3 606 103	3 930 992	100 376 296

Additions

For recognition of heritage assets, the asset needs to be controlled by the Museum as a result of past events. Such events may include purchase, donation, bequeath, loan or transfer.

Loans

Valid and duly authorised Loan Agreements have been concluded with the following entities in accordance with the Museums Heritage Asset Management Policy:

Loans from

- Ditsong National Cultural History Museum
- Transnet Heritage Foundation
- Ronald Andrews
- Free State Provincial Museum Services
- National Afrikaans Literary Museum (NALN)
- Bethulie Museum
- MC Heunis
- National Women's Memorial Commission
- Twin Tower Church
- Oranje Vrijstaat Artillerie Corps (OVSAC)
- Kedar Heritage Lodge
- War Museum Support Trust
- Tiaan Jacobs
- Castiglione Moths

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

9. Heritage assets (continued)

Loans to

- National Army Museum New Zealand
- Magersfontein Museum
- Voortrekker Monument
- Dutch Reformed Church Bultfontein

Impairment

At each reporting date, the Museum assesses its heritage assets to determine whether there is an indication that they may be impaired. If any such indication exists, the Museum shall estimate the recoverable amount or the recoverable service amount of the heritage asset:

- Where acquisitions have been fair valued and assessed, the valuation surplus/loss has been disclosed accordingly.
- Where acquisitions have been assessed with no significant change in fair value for the period under review, they are disclosed at cost or fair value.
- All remaining items valued and disclosed have been assessed and fair valued as at the date of recognition.

Inability to Value

Where no value can be placed on an item, it will not be recognised, but information should be disclosed about such items and the reason why such items cannot be valued (GRAP 103.17). Where the Museum holds an asset that might be regarded as a heritage asset but which, on initial recognition, does not meet the recognition criteria of heritage assets because it cannot be reliably measured, relevant and useful information about it shall be disclosed in the notes to the financial statements.

Assets Not Valued and Not Affecting the Annual Financial Statements

- Items on exhibition. The items include replicas which are used for exhibition and educational purposes and are expensed.
- The nature of the museum library collection is diverse in its composition. Some of its collection items meet the definition of a heritage asset and some do not. The Museum has identified materials of research value which are held as reference materials but are not valued- these include annual publications, theses and reports.

Disposal and other restrictions

None of the heritage assets have been pledged as security for liabilities. There are no restrictions on the title of the heritage assets. No contractual commitments related to heritage assets existed at period end.

Section 4(6) of the Cultural Institutions Act prevents the Museum from selling or otherwise alienating any collection without prior approval of the Minister of Sport, Arts and Culture.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

10.

TRADE AND OTHER PAYABLES FROM EXCHANGE TRANSACTIONS

	2024/25 R	2023/24 R
Trade payables	1 230 749	659 707
Trade creditors	344 021	317 771
National Treasury – Audit Fees*	599 421	324 635
Retention fees payable	287 307	17 301
Accrued Leave	1 350 284	1 189 829
Opening balance	1 189 829	1 264 541
Increase/(decrease) during the year	330 603	(57 816)
Amounts paid during the year	(170 148)	(16 896)
Total	2 581 033	1 849 536

*The Auditor-General on an annual basis in terms of statutory requirements (Section 11 of the Cultural Institutions Act and Section 58 of the PFMA) performs an audit of the Museum's financial affairs and issues an audit report to parliament.

Section 23(6) of the Public Audit Act, which deals with audit fees, states that:

"If the audit fee exceeds 1% of the total current and capital expenditure of such auditee for the relevant financial year, such excess must be defrayed from the National Treasury's vote, provided that the National Treasury is of the view that the auditee has financial difficulty to settle the cost. This excludes national and provincial departments."

The Museum has always in the past been among Entities listed by National Treasury with financial difficulty to settle cost of audit fees. The subsidy and income of the Museum does not allow for the budget provision of audit fees in excess of 1% of the Museum's total current and capital expenditure. Therefore, audit fees in excess of 1% of the total current and capital expenditure must be defrayed from the National Treasury's vote and thus be paid by National Treasury to the Auditor-General.

It is the practice of National Treasury that invoices in excess of the 1%, which is to be defrayed from its vote be submitted for payment to National Treasury by the Auditor-General directly, payment of such is then made by National Treasury to the Auditor-General. Historically the Auditor-General wrote off the excess of 1% when they omitted to submit these invoices to National Treasury.

The payable for audit fees included in the balances above relates to amounts which, in terms of Section 23(6) of the Public Audit Act, must be defrayed from the National Treasury's vote and will therefore not be settled by the Museum.

The Museum, after consultation with the Auditor-General, resolved to include the balances subject to an understanding between the parties that it does so with the proviso that the inclusion thereof not infringe on the Museum's rights in this regard.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

11.

LIABILITIES FOR TRANSFERS FOR SPECIAL PROJECTS DSAC

In accordance with the conditions attached to the grants, the grants must be utilised exclusively for the purposes received and the Museum will be required to repay the funds should it be used for other purposes without prior authorisation from DSAC. Income is recognised to the extent that expenditure has been incurred. The unspent amounts represent the liability. The funds received for the projects are held at the Corporation for Public Deposits (South African Reserve Bank) in order to earn interest during periods in which expenses are not payable. Interest earned is added to the unspent portions disclosed.

11.1 Infrastructure Projects

	2024/25 R	2023/24 R
GRAP 103 – Heritage Assets implementation	480 592	1 739 192
Major maintenance	358 892	41 157
Fire and heating, ventilation and air-conditioning (incl. back-up generator)	502	244
Workshop	26 390	24 436
Air-conditioning maintenance	63 591	67 200
Upgrading IT systems	6 546	6 046
DSAC – Asbestos	19 564	19 564
Solar	16 847	16 356
Auditorium	1 480 797	8 086 535
Retention fees	(287 307)	(17 302)
Total	2 166 414	9 983 428

Amounts received from the Department of Sport, Arts and Culture were for the following purposes:

Major maintenance	1 500 000	931 201
Solar	-	1 583 042
Auditorium	-	8 200 000
Total	1 500 000	10 714 243

Refer to notes 8, 24 and 30 for income and expenditure.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

11. Liabilities for transfers for special projects DSAC (continued)

Reconciliation at 31 March 2025:

	2024/25 R	2023/24 R
Opening balance:	9 983 428	4 848 777
GRAP 103 – Heritage Assets implementation	1 739 192	4 636 433
Major maintenance	41 158	18 957
Workshop	24 435	22 582
Fire and heating, ventilation and air-conditioning (incl. back-up generator)	244	-
Air-conditioning maintenance	67 200	155 536
Asbestos	2 262	2 262
Solar	16 356	7 435
Auditorium	8 086 535	-
IT	6 046	5 572
Amounts received during the period - DSAC:	1 500 000	10 714 243
Solar	-	1 583 042
Auditorium	-	8 200 000
Major maintenance	1 500 000	931 201
Amounts spent during the period:	(9 738 738)	(5 916 136)
GRAP 103 – Heritage Assets implementation	(1 364 004)	(3 194 253)
Major maintenance	(1 182 658)	(912 755)
Solar	-	(1 583 042)
Auditorium	(7 183 159)	(120 750)
Air-conditioning maintenance	(8 617)	(97 901)
CCTV	-	(7 435)
Interest earned on project funding:	421 424	336 544
GRAP 103 – Heritage Assets implementation	105 405	297 012
Major maintenance	392	3 754
Fire and heating, ventilation and air-conditioning (incl. back-up generator)	257	244
Workshop	1 955	1 854
Air-conditioning maintenance	5 007	9 565
Solar	491	16 356
Auditorium	307 417	7 285
Upgrading IT systems	500	474
Closing balance	2 166 414	9 983 428

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

11. Liabilities for transfers for special projects DSAC (continued)

11.2 Pan Africanism

	2024/25	2023/24
	R	R
Pan Africanism	-	-

Reconciliation at 31 March 2025:

Opening balance	-	27 613
Amounts received during the period:	-	-
Amounts spent/utilised during the period:	-	(27 613)
Closing balance	-	-

11.3 National Arts Council (NAC)

	2024/25	2023/24
	R	R
NAC	-	7 480

Reconciliation at 31 March 2025:

Opening balance	7 480	-
Amounts received during the period:	36 562	85 313
Amounts spent/utilised during the period:	(44 042)	(77 833)
Closing balance	-	7 480
TOTAL	2 166 414	9 990 908

12.

LIABILITIES FOR TRANSFERS FOR SPECIAL PROJECTS NLC – LOTTO

	2024/25	2023/24
	R	R
NLC – Lotto # 43147	4 356	4 356
NLC – Lotto # 73476	141 057	141 057
Total	145 413	145 413

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

12. Liabilities for transfers for special projects NLC – Lotto (continued)

NLC – Lotto # 43147

The Museum received an award of R2 173 000 (Tranche 2 - 2012/2013: R866 200) (Tranche 1 - 2010/2011: R1 306 800) from the National Lotteries Commission (NLC), for projects portraying black participation in the War of 1899-1902. Income is recognised to the extent that expenditure has been incurred. The unspent amounts are recognised as a liability, due to certain conditions attached thereto, stipulating that should the grant agreement be breached funds must be returned to the transferor. Refer to note 30 for the amount of expenditure incurred and note 23 for income recognised.

NLC – Lotto # 73476

The Museum received an award of R2 313 000 (Tranche 2 - 2016/2017: R956 000) (Tranche 1 - 2015/2016: R1 357 000) from the National Lotteries Commission (NLC), for projects relating to education, conservation, access for the blind and publications. Income is recognised to the extent that expenditure has been incurred. The unspent amounts are recognised as a liability, due to certain conditions attached thereto, stipulating that should the grant agreement be breached funds must be returned to the transferor. Refer to notes 8 and 30 for the amount of expenditure incurred and note 23 for income recognised.

	2024/25 R	2023/24 R
Reconciliation at 31 March 2025:		
NLC – Lotto # 43147		
Opening balance	4 356	12 067
Amounts spent during the period	-	(7 711)
Closing balance	4 356	4 356
NLC – Lotto # 73476		
Opening balance	141 057	750 386
Amounts spent during the period	-	(609 329)
Closing balance	141 057	141 057

13.

POST-EMPLOYMENT HEALTH CARE BENEFIT LIABILITY

	2024/25 R	2023/24 R
Short term portion	648 000	606 000
Total	648 000	606 000

Refer to notes 14 and 15.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

14.

POST-EMPLOYMENT HEALTH CARE INFORMATION

Employees of the Museum participate in various medical schemes.

The post-employment subsidy policy valued is summarised as follows:

Employees receiving 100% subsidy

- Members who were employed before 1 April 2006 and were receiving a medical aid subsidy on that date (and will continue to do so without interruption until retirement) are entitled to 100% of medical scheme contributions in retirement;

Employees receiving a partial subsidy

- Members who were employed before 1 April 2010, who belonged to or partook in the in-service medical aid subsidy programme for at least 10 years of service (continuous) when they retire, are entitled to a 66.67% subsidy of medical scheme contributions in retirement.
- Members who were employed before 1 April 2010, who belonged to or partook in the in-service medical aid subsidy programme for at least 5 years (continuous), but less than 10 years of service when they retire, are entitled to a 50% subsidy of medical scheme contributions in retirement.
- Members who were employed before 1 April 2010, who belonged to or partook in the in-service medical aid subsidy programme for less than 5 years of service when they retire are not entitled to a subsidy of medical scheme contributions in retirement.

Employees not eligible for subsidy

- Members who were employed on or after 1 April 2010 will not be entitled to any subsidy in medical scheme contributions in retirement.

Other stipulations

- Employees must be members of a medical scheme for a continuous period prior to retirement in order to be eligible for the subsidy in retirement and for the stated number of years as set out above.
- Dependants of eligible continuation members will receive a subsidy before and after the death of the principal member.
- If a member eligible for a retirement subsidy dies while in service, their dependants are not eligible for a subsidy of medical scheme contributions as described above.
- Continuation members will only be funded as far as they remain on the same type of medical aid benefit structure as to which they belonged directly prior to retirement.

An actuarial valuation of the medical aid benefit is done on an annual basis, starting on 31 March 2006.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

14. Post-employment health care information (continued)

Valuation Method:

The actuarial valuation method used by valuers, AECH Actuarial Consulting, to value the liabilities is the Projected Unit Credit Method.

The main actuarial assumptions used on reporting date:

	2024/25	2023/24
Expected retirement age	63	63

The valuation has been performed on the assumption that the current subsidy arrangement and members' current options will remain in force.

It was assumed that all employees will retire at age 63.

15.

POST-EMPLOYMENT HEALTH CARE BENEFIT LIABILITY

	2024/25 R	2023/24 R
Present value of liability	9 734 000	8 212 000
Current portion of the liability	(648 000)	(606 000)
Net liability	9 086 000	7 606 000
Reconciliation of movement in net liability during the year:		
Opening benefit liability	8 212 000	8 285 000
Service cost	113 000	224 000
Interest cost	1 072 000	992 000
Actuarial (gain)/loss	805 415	(865 000)
Benefits paid	(468 415)	(424 000)
Closing benefit liability	9 734 000	8 212 000

All actuarial gains/losses are recognised in surplus/deficit during the year in which it occurs.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

15. Post-employment health care benefit liability (continued)

Trend information:

End of financial period:	2020/21 R	2021/22 R	2022/23 R	2023/24 R	2024/25 R
Present value of obligations	7 487 000	7 828 000	8 285 000	8 212 000	9 734 000
Fair value of plan assets	-	-	-	-	-
Present value of obligations in excess of plan assets	7 487 000	7 828 000	8 285 000	8 212 000	9 734 000
Experience adjustments (gain/loss):					
In respect of present value of obligations	145 000	252 000	230 000	224 000	113 000
In respect of fair value of plan assets	-	-	-	-	-

Sensitivity Results:

The results of the valuation are dependent on the underlying assumptions made. The assumptions present the best-estimate view of future experience. The actual cost of the post-retirement medical aid subsidy benefits will however be dependent on the actual experience.

The tables below illustrate the likely impact that certain changes to the underlying assumptions would have on the figures. These values are determined by assuming all other relevant assumptions remain constant. These tables set out the impact on results relating to changes of the following assumptions:

- The discount rate
- The post-retirement age rating assumptions
- The health-care inflation rate

Discount Rate	Current Assumption	1% Decrease in rate	1% Increase in rate
Liability	R 9 734 000	R 10 807 000	R 8 033 000
Cost / (Saving)	-	R 1 073 000	(R 1 701 000)

Mortality	Current Assumption	1% Decrease in rate	1% Increase in rate
Liability	R 9 734 000	R 10 046 000	R 9 423 000
Cost / (Saving)	-	R 312 000	(R 311 000)

Mortality	Current Assumption	1% Decrease in rate	1% Increase in rate
Liability	R 9 734 000	R 10 807 000	R 8 033 000
Projected Service Cost	R 113 000	R 98 000	R 131 000
Projected Interest Cost	R 1 072 000	R 973 000	R 1 187 000

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

16.

RESERVES AND ACCUMULATED SURPLUS/(DEFICIT)

RESERVES:

	DSAC - UNSPENT FUNDS R	UNSPENT SPONSORSHIP FUNDS R	ROYALTIES R	TOTAL R
Balance at 1 April 2023	143 547	26 882	57 799	228 228
Net movement during the year	-	-	2 837	2 837
Income	-	-	2 837	2 837
Expenditure	-	-	-	-
Balance at 1 April 2024	143 547	26 882	60 636	231 065
Net movement during the year	-	196 738	157	196 895
Income	-	368 786	157	368 943
Expenditure	-	(172 048)	-	(172 048)
Balance at 31 March 2025	143 547	223 620	60 793	427 960

ACCUMULATED SURPLUS:

Balance at 1 April 2023	94 028 456
Surplus for the year	1 078 214
Transfer to/(from) reserves	(2 837)
Balance at 31 March 2024	95 103 833
Surplus for the year	5 868 912
Transfer to/(from) reserves	(196 895)
Balance at 31 March 2025	100 775 850

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

17. CONTINGENT LIABILITIES

Post-employment health care benefit liability

Five (5) employees who were appointed before 1 April 2010 and who qualify for post-employment health care benefits are currently not participating in the Museum's medical benefits arrangement. It is regarded as unlikely that they will opt to participate in the medical benefits arrangement in future due to affordability and other personal circumstances.

The valuation of the post-employment health care liability recognised in the statement of financial position and determined by the actuary does not include these employees.

Management has assessed the situation again in the current year and has concluded that the possibility of a liability arising in respect of these employees in future is remote. Therefore, a contingent liability in the current year will not be disclosed, as was the case in the prior year.

18. OPERATING REVENUE

	2024/25	2023/24
	R	R
Recovery of expenses	122 816	27 158
Entrance fees	180 079	132 517
Sales of goods (photos)	1 480	4 894
Sales of goods (other)	153 490	140 175
Royalties – publications	157	2 837
Other	9 849	6 600
Insurance	13 559	-
Special event	57 053	-
Total	538 483	314 181

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

19.

RENTAL INCOME

	2024/25 R	2023/24 R
Rental received from employees	2 400	2 400
Rental of facilities	39 305	41 597
	41 705	43 997
Future minimum rental income:		
Employees		
-Due within one year	2 400	2 400
-Due between one and five years	9 600	9 600
Facilities		
-Due within one year	41 333	40 470
-Due between one and five years	48 000	29 333
	101 333	81 803

Employees fulfilling a security function and staying on the property of the Museum, have to pay rent of R200 per month, according to the regulations of the Department of Public Works and Infrastructure.

The restaurant was leased out on a fixed term contract from 1 December 2009, the contract later being extended upon agreement between the parties up to 30 November 2025.

The contract with the Hospice Charity Shop states that from 1 April 2025 going forward a fixed rental amount of R 1 000 will be payable until either party opt to end the lease.

20.

INTEREST INCOME

	2024/25 R	2023/24 R
Balances at Corporation for Public Deposits	253 203	99 166
Total	253 203	99 166

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

21.

GIFTS, SPONSORSHIPS AND DONATIONS RECEIVED

	2024/25 R	2023/24 R
Sponsorship: Events	156 942	-
Sponsorship in kind: Events	52 194	-
Sponsorship: Dutch Ambassador	134 650	-
Sponsorship: Rupert stigting	25 000	-
Sponsorship: Emily Hall Exhibition Cabinet	-	100 000
Anonymous cash donations	16 952	11 430
Total	385 738	111 430

22.

TRANSFERS AND SUBSIDIES RECEIVED

	2024/25 R	2023/24 R
National Department of Sport, Arts and Culture	18 026 000	18 040 000
Fair value of free use of buildings	6 021 423	5 873 712
Total	24 047 423	23 913 712

Fair value of free use of buildings:

The Museum has been housed in buildings which are the property of the DPWI since the early 1950's. These buildings include a main building in which the museum and office facilities are situated, a residential house and a separate general hall which is currently used to house a restaurant and hospice shop. The use of the buildings is provided free of charge and recognised at its estimated fair value based on marked related rental.

There are no unfulfilled conditions and other contingencies attached to the grants and assistance that have been recognised and disclosed.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

23.

TRANSFERS FOR SPECIAL PROJECTS NLC

	2024/25 R	2023/24 R
Income from NLC	-	617 039
Total	-	617 039

The Museum received funding for various projects from the National Lotteries Commission (NLC), see note 12. Income is recognised to the extent that expenditure has been incurred. The remaining unspent amount is regarded as a liability due to certain conditions attached to it which stipulates that should the grant agreement be breached, funds must be returned to the transferor, refer to notes 8 and 30 for the amount of expenditure incurred and note 12 for the liability.

24.

TRANSFERS FOR SPECIAL PROJECTS DSAC

	2024/25 R	2023/24 R
Income from Department of Sport, Arts and Culture (DSAC)	9 780 262	6 021 580
Total	9 780 262	6 021 580

The Museum received funding for various projects from the Department of Sport, Arts and Culture and its' divisions (NAC) over the 2023/24 and 2024/25 periods, see note 11. Due to conditions attached to these grants, income is recognised to the extent that expenditure has been incurred. The remaining unspent amount is recognised as a liability. Refer to notes 8 and 30 for the amount of expenditure incurred and note 11 for the liability.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

25.

ASSETS AND INVENTORY DONATIONS RECEIVED

	2024/25 R	2023/24 R
Heritage assets: Objects	82 600	502 474
Heritage assets: Historical documents	65 440	150 997
Heritage assets: Philatelic	1 290	8 510
Heritage assets: Library	27 900	95 586
Heritage assets: Photographic	52 940	45 745
Donated assets	97 945	-
Total	328 115	801 312

Heritage assets are continuously donated to the Museum by the public. The non-exchange revenue recognised in this regard comprises the fair value of the assets.

26.

ADMINISTRATIVE EXPENSES

	2024/25 R	2023/24 R
Travel and subsistence	197 593	142 227
Total	197 593	142 227

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

27.

AUDIT FEES

	2024/25 R	2023/24 R
External audit fees	591 546	611 797
Audit fees in excess of 1% of current and capital expenditure which must be defrayed from National Treasury's vote	274 786	324 635
Audit fees paid by the Museum	316 760	287 162
Internal audit fees	61 363	42 785
Total	652 909	654 582

The Auditor-General on an annual basis in terms of statutory requirements (Section 11 of the Cultural Institutions Act and Section 58 of the PFMA) performs an audit of the Museum's financial affairs and issues an audit report to parliament.

Section 23(6) of the Public Audit Act, which deals with audit fees, states that:

"If the audit fee exceeds 1% of the total current and capital expenditure of such auditee for the relevant financial year, such excess must be defrayed from the National Treasury's vote, provided that the National Treasury is of the view that the auditee has financial difficulty to settle the cost. This excludes national and provincial departments."

The Museum has always in the past been among Entities listed by National Treasury with financial difficulty to settle cost of audit fees. The subsidy and income of the Museum does not allow for the budget provision of audit fees in excess of 1% of the Museum's total current and capital expenditure.

Therefore, audit fees in excess of 1% of the total current and capital expenditure must be defrayed from the National Treasury's vote and thus be paid by National Treasury to the Auditor-General.

It is the practice of National Treasury that invoices in excess of the 1% which is to be defrayed from its vote be submitted for payment to National Treasury by the Auditor-General directly, payment of such is then made by National Treasury to the Auditor-General. Historically the Auditor-General wrote off the excess of 1% when they omitted to submit these invoices to National Treasury.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

28.

AMORTISATION CHARGE

	2024/25 R	2023/24 R
Computer software	26 269	21 083
Total	26 269	21 083

29.

DEPRECIATION CHARGE

	2024/25 R	2023/24 R
Computer equipment	165 580	144 841
Electronic equipment	252 788	107 665
Vehicles	28 086	40 431
Donated assets	11 727	80
Other items	81 717	73 355
Total	539 898	366 372

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

30.

OTHER EXPENSES

Operating expenses

	2024/25	2023/24
	R	R
Advertisements	53 793	33 127
Bank charges	56 008	55 469
Books and periodicals	5 008	7 472
Cafeteria and curio purchases	67 964	44 612
Conference and training – Staff	37 778	25 850
Consumables	230 578	239 803
Consignment stock – payment of supplier portion	25 693	36 821
Costs of compliance	27 696	38 318
Education	38 310	38 731
Entertainment/Functions	132 323	64 955
Exhibitions and artefacts	86 981	135 766
Gifts and flowers	1 481	1 725
Insurance	211 069	166 794
Inventory – opening balance	1 161 009	667 283
Inventory – closing balance	(1 319 383)	(1 161 009)
License fees	39 416	19 835
Maintenance, repairs and running costs:	561 307	425 706
- <i>General maintenance and repairs</i>	345 295	238 071
- <i>Vehicle maintenance, repairs and running costs</i>	216 012	187 635
Membership fees	26 843	27 219
Municipal charges	722 617	1 552 358
Publications	378 148	296 725
Security	752 033	718 067
Telephone and postage	315 843	288 849
Use of buildings – fair value of free use (estimated rental)	6 021 423	5 873 712
Valuation and other costs	20 079	28 175
Website costs	92 440	56 005
Workmen's compensation	19 333	16 169
Total	9 765 790	9 698 537

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

30. Other expenses (continued)

Expenses from sponsorships and reserves

	2024/25	2023/24
	R	R
Cost of compliance	9 500	-
Exhibitions and Artefacts	49 455	-
Functions/Events	113 093	-
Total	172 048	-

Project expenses funded from special project funds (also see note 8, 11 and 24):-

	2024/25	2023/24
	R	R
Pan- Africanism	-	27 612
National Arts Council	44 054	77 832
GRAP 103 – Heritage assets implementation	630 611	1 024 419
Major Maintenance	498 058	667 200
Air-conditioning maintenance	8 617	65 963
Total	1 181 340	1 863 026

Expenses relating to NLC-Lotto projects (also see note 12 and 23):

	2024/25	2023/24
	R	R
Publications	-	349 176
Education	-	36 997
Functions	-	7 710
Other	-	122 777
Total	-	516 660
TOTAL	11 119 178	12 078 223

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

31.

STAFF COSTS

2024/25
R

2023/24
R

Normal staff complement:

Wages and salaries:

Basic salaries	5 887 420	5 889 713
Leave payments	330 603	(57 816)
Overtime payments	204 997	171 621
Bonuses (13th cheque)	649 752	522 665
Service awards	8 900	900

Social contributions (Employer's contributions):

Medical aid fund	743 022	757 065
Pension fund	1 291 676	1 298 354
Pension fund – stabilisation account	112 444	111 358
Unemployment Insurance Fund	46 939	50 058

Social contributions (State contributions):

Housing subsidy	232 200	252 900
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Post-retirement medical aid benefit:

Current service cost	113 000	224 000
Interest cost	1 072 000	992 000

Senior management salaries	4 007 494	3 792 230
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Vehicle allowance	6 327	6 498
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Council honorarium	76 444	52 502
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Total	14 783 219	14 064 048
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GRAP 103 – Heritage Assets Implementation: Temporary Staff

Wages and Salaries:

Basic salaries	657 570	392 523
Overtime payments	61 797	93 019

Social contributions (Employer's contributions):

Unemployment Insurance Fund	7 183	4 374
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Total	726 550	489 916
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TOTAL	15 509 769	14 553 964
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

31. Staff costs (continued)

Council Honorarium (as required by Treasury Regulation 28.1.3 and GRAP 20)

	2024/25 R	2024/25 R	2023/24 R	2023/24 R
	Council Honorarium	Travel and Subsistence	Council Honorarium	Travel and Subsistence
Dr G.C. Benneyworth (Chairperson till 8 December)	5 712	2 471	11 684	3 062
Mr Q.C. Norris (Chairperson)	12 908	-	-	-
Mr T. Ndebele-Monyela (Deputy Chairperson till 8 December)	5 187	5 062	10 615	600
Mr P.H.T. Colditz (Deputy Chairperson)	4 444	-	-	-
Adv. C Naidoo	3 360	-	-	-
Mr D. Brijlal	5 376	18 600	6 051	116
Ms R. Mulder	4 704	5 663	9 641	9 031
Ms S Mabilane	4 704	8 596	5 158	3 712
Ms D Mangope	8 739	-	9 641	-
Mrs S Tsoleli	3 136	-	5 158	-
Mr H.C. Chabana	1 792	-	-	-
Mr W.H. Engelbrecht	4 035	-	-	-
Mr S.I. Mbhele	4 277	8 823	-	-
Dr E. Proos	4 035	-	-	-
Ms M.N. Rabannye	4 035	850	-	-
	76 444	50 065	57 948*	16 521**

*Council Honorarium (included in staff costs above)

** Travel and Subsistence (included in note 26)

Senior Management Salaries (as required by Treasury Regulation 28.1.3 and GRAP 20)

	Salary	Bonus	Pension	Medical	Other	Total
Executive Director: JL Pretorius						
2024/2025	1 237 170	100 598	294 248	134 030	132 926	1 898 972
2023/2024	1 143 972	173 099	278 843	120 024	132 926	1 848 864
CFO: E van Wyngaardt						
2024/2025	739 392	59 116	172 914	47 852	23 193	1 042 467
2023/2024	675 612	56 301	164 680	45 832	20 123	962 548
Human Science Manager: JJR van Zyl						
2024/2025	696 132	55 511	162 369	139 118	12 925	1 066 055
2023/2024	634 410	52 868	154 637	125 978	12 925	980 818
TOTAL: 2024/2025	2 672 694	215 225	629 531	321 000	169 044	4 007 494
TOTAL: 2023/2024	2 453 994	282 268	598 160	291 834	165 974	3 792 230

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

32.

REASONS FOR VARIANCES BETWEEN BUDGET AND ACTUAL

The budget is approved on a cash basis by economical classification. The approved budget covers the fiscal period 1 April 2024 to 31 March 2025 and is exclusively for the Museum.

The budget basis is different from the accounting basis. The financial statements are prepared on the accrual basis and by economical classification.

The Museum is mainly subsidised by the National Department of Sport, Arts and Culture. The subsidy received is in accordance with that communicated by the Department and has been utilised in terms of an appropriately approved budget.

Reasons for material variances between the approved and final budget - Operations:

- Increased revenue on admission fees due to increase in visitor numbers
- Increase on interest received due to high interest rates
- Insurance claim received not budgeted for

The material variances between final budget and actual amounts on a comparable basis is due to the increased revenue/income as stated above which then resulted in increases on expenditure lines.

Over- and underspending on all line items was, however, monitored closely, and savings realised on some line items compensated for overspending on others.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

33.

RECONCILIATION OF SURPLUS/(DEFICIT) TO CASH GENERATED/(UTILISED) FROM OPERATIONS

	2024/25 R	2023/24 R
Surplus/(deficit)	5 868 912	1 078 264
Adjusted for:		
Depreciation of property, plant and equipment	539 898	366 373
Amortisation of intangible assets	26 268	21 083
Income on financial assets	(253 203)	(99 166)
Increase/(decrease) in NLC liability – transfer arrangement	-	(617 040)
Increase/(decrease) in DSAC liability – transfer arrangement	(7 824 494)	5 114 519
Impairment of heritage assets	900	4 180
Loss from write-off of property, plant and equipment	77 678	29 056
Health care benefit liability costs	1 522 000	(73 000)
Transfer of property	576 408	3 859 466
Foreign exchange difference (Heritage assets)	-	-
Heritage asset donations	(328 115)	(801 312)
Operating cash flows before working capital changes	206 252	8 882 423
Working capital changes	506 396	(154 941)
Decrease/(increase) in inventories	(158 374)	(493 725)
Decrease/(increase) in receivables	(66 728)	54 390
Increase/(decrease) in payables	731 498	284 394
Cash generated from operations	712 648	8 727 482

34.

RELATED PARTIES

As required by GRAP 20:

National Department of Sport, Arts and Culture – Executive Authority

The Museum is a declared institution resorting under the National Department of Sport, Arts and Culture in terms of the Cultural Institutions Act, No 119 of 1998. The Minister of Sport, Arts and Culture is the Executive Authority of the Museum. The Museum is ultimately controlled by the national executive.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

34. Related parties (continued)

The following transfers were received from the Executive Authority:

	2024/25	2023/24
	R	R
Transfers and subsidies received	18 026 000	18 040 000
Infrastructure projects	1 500 000	10 714 243
Use of buildings – fair value of free use	6 021 423	5 873 712
Total	25 547 423	34 627 955

The subsidy is provided for the Museum's operations. Additional amounts were received for infrastructure projects (see note 11).

The balances of unspent conditional grants for infrastructure and other projects provided to the Museum by the Executive Authority are disclosed in note 11. There were no amounts owing to the Museum by the Executive Authority.

The Museum has been housed in buildings which are the property of the Department of Sport, Arts and Culture since the early 1950's. These buildings include the main building in which the museum and office facilities are situated, a residential house and a separate general hall which is currently used for storage. The use of the buildings is provided free of charge and the benefit is recognised at the estimated fair value. No lease agreement exists between the Museum and the Department of Sport, Arts and Culture.

National Department of Sport, Arts and Culture – Related Entities

The Museum is controlled by the National Executive. It is therefore related to all other public sector entities within the national government.

The Museum used several national public sector entities as service providers during the year. These transactions were concluded on normal operating terms. The amounts are included in payables on the statement of financial position and expenses on the statement of financial performance.

Transactions undertaken with entities within the national public sector entities included:

- Air travel supplied by the National Carrier (SAA);
- Audit services supplied by the Auditor-General of South Africa;
- TV licences paid to the National Broadcaster (SABC);
- Interest earning bank accounts with the SA Reserve Bank (SARB);
- Occasional minor expenses with other Museums for training, workshops, etc.
- Payroll taxes (PAYE), UIF and other taxes – the Museum merely acts as an agent on behalf of its employees and the relevant authorities.

Management and Council

The Museum is governed by a Council, comprising nine members appointed by the Minister of Sport, Arts and Culture. These Council members, together with Management are responsible for planning, directing and controlling the activities of the entity. Remuneration of Management and Council, as required, is disclosed in note 31.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

35.

FINANCIAL INSTRUMENTS

Credit risk

Cash and cash equivalents

Financial assets, which potentially subject the Museum to concentrations of credit risks, consist primarily of cash and cash equivalents and trade receivables. Credit risk is regarded to be insignificant and is mitigated by the fact that the Museum only deposits and invests funds with registered banks.

Trade receivables

The Museum does not consider there to be any significant concentration of credit risk, which had not been adequately provided for. Trade receivables are presented net of impairment losses and exposure is limited to the fair value of trade receivables as disclosed in note 5.

Liquidity risk

Liquidity risk is managed by keeping sufficient cash available. The Museum manages liquidity risk through monitoring of cash flow requirements and optimising cash return on investments. Adequate reserves and liquid resources are also maintained.

Market risk

Cash and cash equivalents consist of deposits held at registered banks with high credit ratings. These deposits attract interest at rates linked directly to the prime overdraft rate.

Fair value

The Museum's financial instruments consist mainly of cash and cash equivalents, trade receivables and trade payables.

No financial asset was carried at an amount in excess of its fair value and fair values could be reliably measured for all financial assets.

The following methods and assumptions are used to determine the fair value of each class of financial instruments:

Cash and cash equivalents

The carrying amount of cash and cash equivalents approximates fair value due to the relatively short-term maturity of these financial assets and financial liabilities.

Trade receivables

The fair value of trade receivables is determined by discounting the future cash flows involved at a market related rate (prime lending rate), the difference of which is considered to be negligible and therefore trade receivables were not recalculated at amortised cost. The carrying amount approximates the fair value.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Trade payables

The fair value of trade payables is determined by discounting the future cash flows involved at a market related rate (prime lending rate), the difference of which is considered to be negligible and therefore trade payables were not recalculated at amortised cost. The carrying amount approximates the fair value.

Sensitivity analysis

Market risk (Interest rate risk) is presented by way of a sensitivity analysis. This illustrates the effect of changes in the market on the interest income. The sensitivity analysis is based on the assumption that changes in the market will affect the interest income.

One percentage movement in the effective interest rate would have the following effect on the net income for the year:

	+1%	-1%
	R	R
Cash and Cash equivalents (Note 4)	37 875	(37 875)

36.

SUBSEQUENT EVENTS

There were no events that occurred after the reporting period that have an effect on the financial statements.

37.

RETENTION OF SURPLUSES (SECTION 53(3) OF THE PFMA)

In accordance with Section 53(3) of the PFMA, the War Museum of the Boer Republic engaged with the National Treasury on the matter of surplus retention. For the financial year ended 31 March 2024 and 2023, the entity incurred a deficit of R1 313 229 and R795 765 respectively. As no surplus was realised, no approval for the retention of surplus funds was required or granted by the National Treasury.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

38.

STANDARDS APPROVED BUT NOT YET EFFECTIVE

The following standards of GRAP and/or amendments thereto have been issued by the Accounting Standards Board but will only become effective in future periods or have not been given an effective date by the Minister of Finance. The Museum did not early-adopt any of these new Standards or amendments thereto.

Reference	Topic
GRAP 2023	Improvements to the Standards of GRAP (effective date: To be determined)
GRAP 1	Amendments to GRAP 1 on Presentation of Financial Statements for Going Concern (effective date: To be determined)
GRAP 103	Amendments to Heritage Assets (effective date: To be determined)
GRAP 104	Amendments to Financial Instruments (effective date: 1 April 2025)
GRAP 105	Amendments to Transfer of Functions Between Entities Under Common Control (effective date: To be determined)
GRAP 106	Amendments to Transfer of Functions Between Entities Not Under Common Control (effective date: To be determined)
GRAP 107	Amendments to Mergers (effective date: To be determined)
iGRAP 22	Foreign Currency Transactions and Advance Consideration (effective date: 1 April 2025)

The Museum is in the process of assessing the impact of these standards but does not foresee that the adoption of these standards in the effective periods will have a significant impact on the financial statements of the Museum.



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