1819 The Xhosa prophet Nxele (also known as Makana or Makhandi), was banished to the island for his role in leading the Ndlambe in an attack on Grahamstown in 1819. He was the first of many Xhosa leaders to be sent to the island for resisting British colonial expansion.

Stuurman was placed on the island again following further conflict between the Khokhotl and the British in the eastern Cape.

1820 Makana and 30 other convicts, including David Stuurman and Hans Trompeter tried to escape in three of Murray’s boats. The boat carrying Makana capsized in high seas near Blouberg and only four men survived but were recaptured. Stuurman and Trompeter survived. Trompeter was condemned to hang for his role in the conspiracy, and Stuurman was banished for life to the penal settlement in New South Wales.

Makana, who was among those drowned, became a lasting symbol of resistance. Today the island is still sometimes referred to as the Island of Makana.

John Murray was perceived to be a security risk and was asked to leave the island. He was given land on the mainland to continue his whaling operations.

1821 The ‘Flora’ was wrecked.

1823 Inmates who were classified as insane were removed to the Somerset Hospital, which had been completed in 1818 but which lacked special facilities for treating psychiatric cases.

1826 The ‘Perserverance’ was wrecked.

1833 Captain Richard Thomas Wolfe of the 98th Foot Regiment was appointed Commander and Superintendent of Convicts on Robben Island.

1834 The buildings on Robben Island at that time were the Commander’s House, the officers’ quarters, soldiers’ barracks, the chief convict overseer’s shack, which was roofed with the ribs of whales, a bakery, a butchery, and workshops for smithing and for the preparation of flagstones.

The prison on the island accommodated five prisoners in separate cells and 200 prisoners in communal cells. Black prisoners totalled between 100 and 130 at the time. White prisoners between 29 and 32. They worked ten hours a day in summer and eight hours in winter - quarrying, sawing, building huts for time, and doing building repair or work.

1835 Thomas Bowler, the artist, was employed as tutor to Captain Wolfe’s children on the Island. He left the Island in 1835 and set himself up as an artist and teacher in Cape Town.

1836 The ‘Gondolier’ was wrecked.

1841-1892 Under Wolfe’s supervision, the Anglican Church was built using convict labour. It is likely that the Anglican Parishioners and the present Church were built at this time. A small hospital for the convicts was completed in 1842.

1843 The Colonial Medical Committee reported that Robben Island would be a preferable situation to any other in the Colony for the reception, seclusion and proper treatment of persons afflicted with leprosy.

1843 The increased need for manual labour, following the emancipation of slaves in 1834, led John Montague, Colonial Secretary in charge of Roads and Harbours, to recommend that convicts from Robben Island be transferred to the mainland for hard labour on public works. Leper from Houten-En-Aarde and Port Elizabeth, sick paupers from the Old Slave Lodge in Cape Town, and lunatics from Somerset Hospital were to be placed on the Island.

Rules and regulations for prisoners on Robben Island: 1844

1. No Prisoner to be allowed to have in his possession any article of clothing not provided by Government.
2. No Tobacco or Stiff of any kind to be allowed by any Prisoner.
3. No Tea, Coffee, Sugar, Vegetables or any Article of food or luxury to be allowed to any Convict, except such as is sanctioned by Government.
4. No Paste, Biscuits, Buns or in fact any Article of any description whatever is to be brought to the Island, and any Article introduced for the use of a Prisoner or Prisoners is to be sealed by the Commissary who receives the Boat and delivered to the Commissary.
5. No Prisoner is allowed to receive food brought by visitors, nor to receive any other, article whatever, nor to accept a present even of the smallest kind, without the consent of the Commissary.

1844 A new set of rules for the prisoners was drafted by Captain Wolfe. Two years later, in 1846, he left Robben Island, so ending the period of military control.
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<td>Statement of Financial Position</td>
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<td>Notes to the Annual Financial Statements</td>
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REPORT OF THE AUDIT COMMITTEE  (For the financial year ended 31 March 2012)

The Audit Committee is pleased to present its report for the financial year ended 31 March 2012.

AUDIT COMMITTEE AND ATTENDANCE

The current Audit Committee consists of Six (6) members. Attendance of meetings during the 2011-2012 financial years was as follows:

<table>
<thead>
<tr>
<th>NAME</th>
<th>Number of scheduled meetings</th>
<th>Number of attended meetings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mr. Khulekani Buthelezi</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Mr. Thabiso Mageza</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Mr. Thulani Ndlovu</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Mr. Ben Martins</td>
<td>4</td>
<td>2</td>
</tr>
<tr>
<td>Mr. Mava Dada</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Mr. Pandelani Nefolovhodwe</td>
<td>4</td>
<td>3</td>
</tr>
</tbody>
</table>

AUDIT COMMITTEE RESPONSIBILITY

The Audit Committee hereby reports that it has complied with its responsibilities arising from section 51(1) (a) of the Public Finance Management Act (PFMA) and Treasury Regulation (TR) 3.1. The Committee has adopted formal terms of reference by way of the Audit Committee Charter and has discharged all of its responsibilities as contained therein.

EFFECTIVENESS OF INTERNAL CONTROL

In line with the PFMA requirements, Internal Audit provides the Audit Committee and management with assurance that the internal controls are appropriate and effective. This is achieved by means of the risk management process, comprehensive internal audits, as well as the identification of corrective actions and suggested enhancements to the controls and processes. The system of internal control was not entirely effective for the year under review. During the year under review, several deficiencies in the system of internal control and/ or deviations there from were reported by the Internal Auditors. Although there were some improvements noted in filling of key positions, there is still improvement required in implementing policies, procedures, risk management, adequate internal controls and combined assurance.

The Audit Committee has noted with concern the issues raised in the report of the Auditor-General. The Audit Committee has tasked management to prepare a comprehensive plan to indicate how the Museum will address the issues and report progress regularly to the Committee. Management has embarked on the process of addressing these issues with immediate effect, these include inter alia:

- Predetermined Objectives
- Safeguarding of Assets
- Supply Chain Management
- Risk Management.

The Committee has noted the improvement of the overall reporting of the Museum which has enabled the Audit Committee to fulfill its oversight role on audit, risk and overall governance processes.

THE QUALITY OF IN - YEAR MANAGEMENT AND QUARTERLY REPORTS IN TERMS OF THE PFMA AND THE DIVISION OF REVENUE ACT

It was noted that there was a gradual improvement during the financial year of the in-year management and quarterly reports. These were in alignment with the Museum’s three year strategic plan. The implementation of a performance management system remains a key development and focus area for the Museum.

The Audit Committee will monitor the processes and procedures designed and implemented to ensure that there is consistency and further improvement in the quality of performance information for the forthcoming financial year.
EVALUATION OF FINANCIAL STATEMENTS

The Audit Committee has:

-Reviewed deviations and discussed the audited annual financial statements to be included in the annual report with the Auditor-General and the Accounting Authority;
-Reviewed the Auditor-General’s management report and management’s response thereto;
-Reviewed the Museum’s compliance with legal and regulatory provisions; and
-Reviewed significant adjustments resulting from the audit.

The Audit Committee concurs and accepts the Auditor-General’s conclusion on the annual financial statements, and is of the opinion that the audited annual financial statements should be accepted, when read together with the Report of the Auditor-General.

INTERNAL AUDIT

The Audit Committee is satisfied that the internal audit functions, which is outsourced to Ernst and Young, is operating effectively and that it has addressed the risks pertinent to the Museum in its audits.

AUDITOR GENERAL – SOUTH AFRICA

We have met with the Auditor-General South Africa to ensure that all issues have come to our attention for further control and management towards rectification.

Khulekani Buthelezi
Chairperson of the Audit Committee
28 July 2012
REPORT OF THE AUDITOR-GENERAL TO PARLIAMENT ON ROBBEN ISLAND MUSEUM

REPORT ON THE FINANCIAL STATEMENTS

Introduction
1. I have audited the financial statements of the Robben Island Museum set out on pages 43 to 65, which comprise the statement of financial position as at 31 March 2012, the statement of financial performance, statement of changes in net assets and the cash flow statement for the year then ended, and the notes, comprising a summary of significant accounting policies and other explanatory information.

Accounting authority’s responsibility for the financial statements
2. The Council which constitutes the accounting authority is responsible for the preparation and fair presentation of these financial statements in accordance with South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP) and the requirements of the Public Finance Management Act of South Africa, 1999 (Act No. 1 of 1999) (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.

Auditor-General’s responsibility
3. My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA), the General Notice issued in terms thereof and International Standards on Auditing. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion
6. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Robben Island Museum as at 31 March 2012, and its financial performance and cash flows for the year then ended in accordance with South African Standards of Generally Recognised Accounting Practice and the requirements of the PFMA.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

7. In accordance with the PAA and the General Notice issued in terms thereof, I report the following findings relevant to performance against predetermined objectives, compliance with laws and regulations and internal control, but not for the purpose of expressing an opinion.

Predetermined objectives
8. I performed procedures to obtain evidence about the usefulness and reliability of the information in the annual performance report as set out on pages 14 to 32 of the annual report.
9. The reported performance against predetermined objectives was evaluated against the overall criteria of usefulness and reliability. The usefulness of information in the annual performance report relates to whether it is presented in accordance with the National Treasury annual reporting principles and whether the reported performance is consistent with the planned objectives. The usefulness of information further relates to whether indicators and targets are measurable (i.e. well defined, verifiable, specific, measurable and time bound) and relevant as required by the National Treasury Framework for managing programme performance information.

The reliability of the information in respect of the selected objectives is assessed to determine whether it adequately reflects the facts (i.e. whether it is valid, accurate and complete).

10. The material findings are as follows:

Usefulness of information

Measurability

11. The National Treasury Framework for managing programme performance information (FMPPPI) requires that performance targets be specific in clearly identifying the nature and required level of performance. A total of 34% of selected material programme (programmes 1, 2 and 3) targets were not specific in clearly identifying the nature and the required level of performance. This was due to a lack of documented and approved internal policies and procedures to address the performance reporting processes.

12. The National Treasury FMPPPI requires that performance targets be measurable. The required performance could not the measured for a total of 21% of selected material programme (programmes 1, 2 and 3) targets. This was due to a lack of documented and approved internal policies and procedures to address the performance reporting processes.

Reliability of information

Completeness

13. The National Treasury FMPPPI requires that documentation addressing the systems and processes for identifying, collecting, collating, verifying and storing information be properly maintained. I was unable to obtain all the information and explanations I considered necessary to satisfy myself as to the completeness of the actual reported performance relevant to 100% of selected material programmes (programmes 1, 2 and 3). This was due to limitations place on the scope of my work by the absence of a documented system.

Additional matter

14. I draw attention to the following matter below. This matter does not have an impact on the predetermined objectives audit findings reported above.

Achievement of planned targets

15. Of the total number of planned targets, only 64 of 103 were achieved during the year under review. This represents 38% of total planned targets that were not achieved during the year under review.

16. This was mainly due to the fact that indicators and targets were not suitably developed during the strategic planning process.

Compliance with laws and regulations

17. I performed procedures to obtain evidence that the entity has complied with applicable laws and regulations regarding financial matters, financial management and other related matters. My findings on material non-compliance with specific matters in key applicable laws and regulations as set out in the General Notice issued in terms of the PAA are as follows:
Strategic planning and performance

18. The accounting authority did not ensure that the public entity has and maintained an effective, efficient and transparent system of internal control regarding performance management, which described and represented how the entity’s processes of performance planning, monitoring, measurement, review and reporting was conducted, organised and managed as required by section 51(1)(a)(i) of the Public Finance Management Act, 1999 (Act no.1 of 1999)(PFMA).

Asset Management

19. The accounting authority did not implement proper control systems for the safeguarding of assets to prevent theft, losses and misuse as required by section 51(1)(c) of the PFMA.

Internal control

20. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with laws and regulations. The matters reported below under the fundamentals of internal control are limited to the significant deficiencies that resulted in the findings on the annual performance report and the findings on compliance with laws and regulations included in this report.

Leadership

21. The accounting authority has not adequately exercised oversight responsibility regarding the safeguarding all of the assets of the public entity against misappropriation.

22. The accounting authority has not established, communicated and implemented compliance based, effective, efficient and transparent policies supporting performance reporting.

Financial and performance management

23. Management did not implement adequate controls to report performance against predetermined objectives is prepared in compliance with National Treasury FMPI.

OTHER REPORTS

Investigations

24. A forensic investigation was conducted into irregularities relating to the disposal of vehicles during the current financial year. The accounting authority is in the process of evaluating the outcomes of the forensic investigation in order to take action against the officials involved.

Auditor-General

Pretoria
31 July 2012
Approval and Statement of Responsibility

The Museum Council (accounting authority) is responsible for the maintenance of adequate accounting records and the preparation and integrity of the financial statements and related information. The external auditors are responsible for reporting on the fair presentation of the financial statements.

The annual financial statements have been prepared in accordance with the South African Statements of Generally Accepted accounting Practices including any interpretation of such Statements issued by the Accounting Practices Board, with the prescribed Standards of Generally Recognised Accounting Practice issued by the Accounting Standards Board replacing the equivalent Generally Accepted Accounting Practice Statements. These annual financial statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

Council has reviewed the Museum’s budgets and cash flow forecasts for the year ended 31 March 2012. On the basis of this review, and in view of the current financial position, the Accounting Officer and the Accounting Authority believe that the Museum will be a going concern in the year ahead. However, this is dependent on continued future funding from Government. The Museum has continued to adopt the going concern basis in preparing the financial statements.

To enable management to meet the above responsibilities, the Museum Council sets standards and implements systems of internal control and risk management. These controls are designed to provide reasonable, but not absolute assurance as to the reliability of the annual financial statements and to adequately safeguard, verify and maintain accountability for assets and to prevent and detect misstatement and losses.

The controls contain self-monitoring mechanisms, and actions are taken to correct deficiencies as they are identified. An effective system of internal control therefore aims to provide reasonable assurance with respect to the reliability of financial information and, in particular, financial statement presentation. Furthermore, because of changes in conditions, the effectiveness of internal controls may vary over time.

Nothing has come to the attention of Council to indicate that any material breakdown in the functioning of these controls, procedures and systems has occurred during the year under review.

The annual financial statements set out on pages 43 to 65, for the year ended 31 March 2012, which have been prepared on the going concern basis, were approved by the accounting authority in terms of Section 51(1) (f) of the Public Finance Management Act, 1999 (Act 1 of 1999), as amended, on 31 May 2012, and are signed on its behalf by:

[Signature]

Mr Ben Dikobe Martins
Deputy Chairperson of Council
Accounting Authority’s Report for the year ended 31 March 2012

The Accounting Authority presents the Annual Report, which forms part of the annual financial statements for the year ended 31 March 2012.

Principal Activity of the Museum
Sustainable operation of a declared cultural institution and a world heritage site.

Council Members

<table>
<thead>
<tr>
<th>Name of Council Member</th>
<th>Position</th>
<th>Date appointed</th>
<th>Council &amp; Committee Meeting attended</th>
</tr>
</thead>
<tbody>
<tr>
<td>T Modise</td>
<td>Chairperson</td>
<td>15 March 2010</td>
<td>-</td>
</tr>
<tr>
<td>B Martins</td>
<td>Deputy Chairperson</td>
<td>15 March 2010</td>
<td>9</td>
</tr>
<tr>
<td>MO Morata</td>
<td>Member</td>
<td>15 March 2010</td>
<td>5</td>
</tr>
<tr>
<td>R Abdullah</td>
<td>Member</td>
<td>15 March 2010</td>
<td>9</td>
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<tr>
<td>L Callinicos</td>
<td>Member</td>
<td>15 March 2010</td>
<td>6</td>
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<tr>
<td>M Dada</td>
<td>Member</td>
<td>15 March 2010</td>
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<tr>
<td>MM Gasela</td>
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<td>15 March 2010</td>
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<tr>
<td>MS Gwavu</td>
<td>Member</td>
<td>15 March 2010</td>
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<tr>
<td>GM Masuku</td>
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<td>SA Mogoba</td>
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<tr>
<td>N Motele</td>
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<td>15 March 2010</td>
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<tr>
<td>L Mpahlwa</td>
<td>Member</td>
<td>15 March 2010</td>
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<td>P Nefolovhodwe</td>
<td>Member</td>
<td>15 March 2010</td>
<td>9</td>
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<tr>
<td>OB Nqubelani</td>
<td>Member</td>
<td>15 March 2010</td>
<td>7</td>
</tr>
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</table>

Executive Officers

<table>
<thead>
<tr>
<th>Name of Executive Officer</th>
<th>Position</th>
<th>Date appointed</th>
<th>Date resigned</th>
</tr>
</thead>
<tbody>
<tr>
<td>S Mkhize</td>
<td>Chief Executive Officer</td>
<td>01 November 2010</td>
<td></td>
</tr>
<tr>
<td>MC Liale</td>
<td>Chief Financial Officer</td>
<td>13 January 2011</td>
<td></td>
</tr>
</tbody>
</table>

Government Department

Department of Arts and Culture
Address of the Institution
Robben Island Museum
Nelson Mandela Gateway to Robben Island
Clocktower
V&A Waterfront
Cape Town
P.O. Box 51806, Waterfront, 8002

Telephone: 021 413 4200
Fax: 021 425 0206
Website: www.robben-island.org.za
Legal Form

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

Legislative Mandate

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

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

The National Heritage Resources Act, 1999
The Cultural Institutions Act, 1998
The National Monuments Act, 1969
The World Heritage Convention Act, 1999
The Public Finance Management Act, 1999
The National Environmental Management Act, 1998
Cape Nature and Environmental Conservation Ordinance, 1974
Marine Living Resources Act, 1998
Environmental Conservation Act, 1989
Seashore Act, 1935
National Veld and Forest Fire Act, 1998
National Water Act, 1998

Mr Ben Dikobe Martins
Deputy Chairperson of Council

Materiality and Significance Framework for the 2011-12 Financial Year

In terms of the PFMA and National Treasury Regulation 28.1.5, the Council has developed and agreed to a framework of acceptable levels of materiality and significance.