

# annual report 2006



**Citizens' Constitutional Forum  
Limited**



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## YEAR IN REVIEW

Not only is this the seventh annual report that CCF has produced; it is also the third and final report for the three-year project, *Democratisation, Human Rights and Ethnic Group Reconciliation in Fiji Islands*, funded by the European Union (EU).

The CCF staff enjoys robust support from our Board of Directors and an advisory Steering Committee. Valued international partners also help us with their expert advice at critical moments, as we have continued to wrestle with issues pertaining to the building of a more harmonious and peaceful Fiji and Pacific.

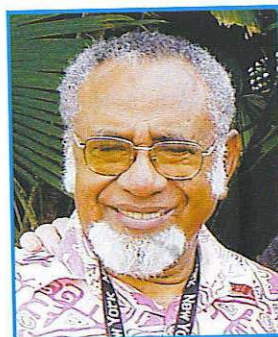
In April CCF marked the 10-year anniversary of its registration as a charity with the launching of a book, *Let's All Celebrate*, made up of expressions of vision and longing, especially of young people, for a truly multicultural Fiji.

Two separate evaluation teams including local and international experts put CCF work under scrutiny during the year. Each team concluded independently that CCF is a vital component of the building of a better future for Fiji. We are widely recognised for our independence in advocacy and commitment to grassroots education with a primary focus on national issues and the Fiji Constitution.

Sadly, 2006 was marred by yet another coup d'état, on 5 December, creating unease in the lives of ordinary people and straining Fiji's relationships with the international community, especially its near neighbours, New Zealand and Australia. CCF warned against a military takeover in the period that seemed to be leading up to it, and condemned the takeover when it happened. Nevertheless, we also decided to remain engaged with the military regime in order to hasten the return of democracy, urging that the 1997 Constitution should be retained and upheld.

For CCF, working in the wake of yet another coup will not mean a substantial departure from our set objectives and ongoing work. This is because since 2000, CCF has aimed to rid Fiji of the decadence of its coup culture. However, the 2006 coup has led to a changed focus for CCF a shift from *Strengthening Fiji's Democracy*, which was the original name of our 2007-2009 project proposal, to *Rebuilding Fiji's Democracy*.

We are, as always, grateful to the donors who have committed funds to support this project.



Akula Yabaki  
CCF Executive Director

## WORK UNDERTAKEN IN 2006

### 1. ACTIVITIES

2006 being an election year, CCF was involved extensively in briefings and consultations with international and local observers. Following the general election in May, we held an Election Audit in June.

In this report, CCF's activities are reported under four thematic and six sectoral approaches:

#### Thematic Approaches

1. Group and Minority Rights
2. Democracy and the Rule of Law
3. Housing and Social Exclusion
4. Resource and Land Rights.

#### Sectoral Approaches

1. Rural Sector and Human Rights
2. Youth and Human Rights
3. Workers and Human Rights
4. Religion and Human Rights
5. South Pacific Regional Networks
6. International Human and Civic Rights Instruments.

Thirty activities are reported altogether, each one contributing to the implementation of CCF's current project funded by the EU.

### A. THEMATIC APPROACHES

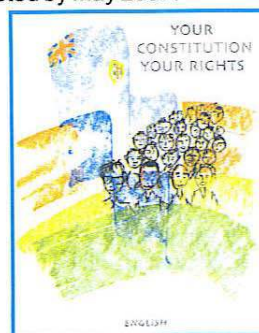
#### (i) GROUP AND MINORITY RIGHTS (GMR)

"Ethnic groups in Fiji have well founded fears and anxieties about their rights and interests. When constitutional frameworks change and when new economic pressures emerge these anxieties intensify. An improved understanding of the rights and interests of ethnic communities and the mechanisms

through which they are protected is necessary to reduce inter-ethnic group friction." (quoting from the original Project document)

#### Activity 1: Revision of Publication, *Your Constitution Your Rights*

*Your Constitution Your Rights* is a plain language summary of Fiji's Constitution, printed in English, Fijian and Hindustani. The first edition was published in 1998, and has been the main source document for all the CCF's rural workshops, including visits to schools and villages. It has also been distributed to schools, government ministries, other NGOs and the Fiji Human Rights Commission for their use. The CCF began revising *Your Constitution Your Rights* in June 2005, and an updated second edition was printed in English in June 2006. Translation of the second edition into Fijian and Hindustani has been delayed, with hopes that they would be completed by May 2007.



#### (ii) DEMOCRACY AND RULE OF LAW (DRL)

"The overthrow of the People's Coalition Government in 2000, the abrogation of Fiji's Constitution by the military, and the reinstatement of the Constitution through the judiciary have all tested the rule of law and the democratic process. Respect for the rule of law is further tested by the Government's purported breach of major constitutional provisions with respect to equality and the composition of cabinet. Disagreements over the system of voting, the relationship between

church and state and the demands for further entrenchment of indigenous Fijian rights in the governance framework remain intense. Fiji's military and security forces need to be engaged in dialogue about these and broader national developmental issues. There are intense pressures upon the Constitution and the rule of law." (quoting from the original project document)

### **Activity 2: Court Case Concerning Ratu Jope Seniloli**

The CCF commenced legal action in January 2005 to challenge the early release from prison of the former Vice-President of Fiji. Ratu Jope Seniloli was tried and convicted in July/August 2004 for his role in the May 2000 coup. He received a four-year jail term, but was released three months later (in November 2004) by decision of the Minister for Justice. The High Court of Fiji handed down its judgment in the case on 28 April 2006, finding that the decision to release Ratu Jope was flawed by a perception of bias. The Minister then lodged an appeal, and this was expected to be heard early in 2007. However, the military takeover on 5 December 2006 resulted among other things, in the Minister's dismissal and left the case in a state of uncertainty at the end of the year. The CCF was represented in the High Court by a local law firm and, in the Court of Appeal, by a local lawyer working pro bono (free of charge). Local fundraising is helping to pay for the case.

### **Activity 3: Electoral System Workshop and Report**

On 9 and 10 February, CCF held a workshop with the assistance of the Pacific Institute of Advanced Studies in Development and Governance, USP, and sponsored the attendance of international experts from the United States and New Zealand. Participants included the National Council of Women in Fiji. The date of the General Election already having been announced, CCF particularly invited political party leaders; Fiji Labour Party, New Alliance Party, National Federation Party and independent

candidates were present but the ruling SDL Party was not. The interesting articles constituting the published report of the workshop include discussions on alternative election systems and experiences overseas, and the report is a valuable contribution to the debate on the Alternative Vote System in Fiji and options for reform. The coup of 5 December made this debate even more prominent and urgent. CCF plans to continue its work in this area in 2007.



### **Activity 4: Handover of NGO Coalition on Human Rights**

In June CCF handed over the secretariat of the NGO Coalition on Human Rights to Fiji Women's Rights Movement after seven years (1999-2006) of providing a strong base for collective advocacy of human rights by NGOs in Fiji. Conscious of the need for gender balance in the struggle for human rights, the handover was to facilitate the sharing of roles and responsibilities, an important aspect in the promotion of human rights. NGO Coalition on Human Rights is a local grouping of 14 NGOs, with the Pacific Islands Association of NGOs (PIANGO) and Regional Rights Resource Team (RRRT) participating as regional organisations in an observer status.

Over the seven years, Fiji Human Rights Commission not only assisted in the setting up of the Coalition but had an ongoing involvement with the NGO Coalition, much to their mutual benefit.

### Activity 5: Report of the Sixth Constitutional Matters Lecture

In May 2006, the CCF completed and published the report of a public lecture delivered by the Hon. Justice Pius Langa, Chief Justice of South Africa, in Suva on 12 October 2005. This was the sixth in our annual series of lectures on matters relating to the Constitution. The topic was "Fiji in the Commonwealth: Shared International Values and National Sovereignty", and this became the title of the report.



### Activity 6: Budget Workshops

Women and young people were the main participants at the two Grassroots Budgetary Workshops held in Suva on 1-2 June and in Lautoka on 26-27 June 2006.

At the Suva workshop prominent amongst the participants were women representing squatter settlements around the capital and condemned housing schemes like the Raiwaqa *Taba Va*. Major concerns raised were the provision of affordable and secure housing and an efficient clean water supply. At the Lautoka workshop against the backdrop of the recent closures of garment factories such as Ghim Lee and the effects throughout the wider western Viti Levu area of the downturn in receipts from the sugar industry it was unsurprising that serious concerns were raised about spiralling high costs of living and escalating unemployment, especially amongst young people, as shared with the audience by members of the *Topline* Youth Group.

The workshops created open forums for the communities to identify common concerns that could be considered in budget submissions. The Ministry of Finance and National Planning, and the Ministry of Women, Social Welfare and Poverty Alleviation made presentations; both were informative and useful in assisting participants during discussions.

Copies of the budget submission were sent to all participants, government departments and line ministries. The receipt of positive replies from ministries indicates consideration of our submission by Government.

Information gathered from the two budget workshops was useful for CCF's advocacy work for the poor and vulnerable. In September CCF made submissions to the Commerce Commission against the proposed across the board 30 per cent hike in electricity bills, as this will impact drastically on the poor.

One of the recommendations of the submission was not to implement the surcharge costs on low income earners. In its implementation notice the Fiji Electricity Authority saw fit to mention that low income earners who use 75kwhs and below will not have any rise in their electricity bills. We believe this was an achievement for our communities.



### Activity 7: 2006 Election: Meetings with International Observers and "Issues" Monitoring

Following the announcement that the 2006 General Election would be held 613 May, CCF was involved with international election observers, especially the Commonwealth and European Union Observer Groups, who, at the invitation of the Fiji Government, were tasked by their respective international institutions with monitoring and observing Fiji's General Election. The involvement of CCF was threefold: briefing prior to the election; continuing availability for consultation by international monitors during the course of the election; and post-election briefing. This last could be significant, as in the case of the European Union Observers, when it included a sharing of comments that formed the basis of recommendations. After the April General Elections, CCF continued to meet again with observer team members from the Commonwealth Secretariat and the European Union. CCF later attended the EU presentation of its Elections Observers Report to Government and Opposition representatives in August 2006.

### Activity 8: 2006 Election Audit

The CCF held its 2006 General Election Audit Workshop at the Marine Studies Lecture Theatre, USP on Saturday 17 June. This was the third of its kind, following those after the 1999 and 2001 General Elections. The 69 participants represented a broad range of political parties, NGOs, news media, institutions such as the Police, RFMF, government ministries, the Office of the Supervisor of Elections and diplomatic missions. Following a leading presentation by the Deputy Supervisor of Elections, panels considered the themes:

- Voter Understanding of Elections
- Free and Fair Elections
- Electoral reform.

A report of the Election Audit will be published early in 2007.



### Activity 9: Submissions to Parliament and Fiji Law Reform Commission

The CCF prepared and presented several detailed submissions on law reform proposals in 2006. In June, July and November, we made three separate submissions to the Fiji Law Reform Commission's review of the Penal Code and Criminal Procedure Code. In August, we made a submission to the national Parliament's Sector Standing Committee on Social Services regarding the Employment Relations Bill 2006. In October, we made a submission to the Minister for Information and Communications on the Broadcast Licensing Bill 2006, and a submission to the Joint Sector Standing Committee on Natural Resources and Economic Services on the Qoliqoli Bill 2006. The CCF also secured the cooperation of the Orville H. Schell, Jr, of the Center for International Human Rights Law at Yale Law School, USA, to produce a legal opinion on the Qoliqoli Bill 2006, which we presented along with our submission.

### Activity 10: Engagement with the Military

CCF efforts to engage constructively with the Republic of Fiji Military Forces (RFMF) continued throughout 2006.



Following the military takeover of the Qarase-led ostensibly multi-party Government on 5 December, CCF issued a statement strongly condemning the coup. In the welter of statements in the media around the time, this condemnation of the military's action in overthrowing the elected Government might have been lost on some critics.

For instance, on 4 December CCF made a statement opposing any coup or other form of military action. The Executive Director wrote to the military on 12 December expressing the profound concern of CCF at the crisis in the country, conveying CCF's views on the legality of what the RFMF had done and suggesting practical options for bringing Fiji back to democracy.

On 13 December CCF issued another outright condemnation, which also appeared in the press. On 26 December, CCF condemned the army assault on six democracy protesters, which took place at the military camp.



#### **Activity 11: Attendance at Attorney-General's Conference**

On 1 and 2 December, CCF's Legal Officer attended the 8<sup>th</sup> Attorney-General's Conference at the Warwick Resort on the Coral Coast. Despite the tense atmosphere due to the looming political crisis in the country, attendance was good and participation strong. Topics of discussion included, for example:

- \* follow-up to and unfinished business from the 1994 Beattie Inquiry into Fiji's courts
- \* public interest immunity versus the freedom of information
- \* the right to legal representation and provision of Legal aid.

Several speakers, including the Attorney-General and the President of the Fiji Law Society, also discussed the political crisis itself. Attendance at this event helped in meeting the CCF Legal Officer's legal education obligations for the year, and the knowledge gained and contacts made are proving invaluable in other work.

#### **Activity 12: Revision of the CCF's Information Booklet**

A long overdue update of the CCF's 2001 information booklet began in September with the circulation of a revised draft to staff and members of the Steering Committee. The work was, however, delayed somewhat by the resignation of our Communication & Advocacy Officer, Shoma Prasad. Her replacement will complete the update in early 2007.

#### **Activity 13: Redesign of the CCF's Website**

Webcraft Fiji was contracted in October to redesign the CCF's website, in order to improve the organisation of information, its visual appeal and overall user-friendliness. Several meetings were held and a new home page was designed, but progress was delayed by the resignation of our Communication & Advocacy Officer. It is hoped that this work will be completed in early 2007.

#### **(iii) HOUSING AND SOCIAL EXCLUSION**

"In 2002, CCF and Housing Rights and Evictions (COHRE) initiated a project on 'Squatters, Settlements, Evictions and Housing Rights'. A workshop involving government agencies, social housing agencies, representatives of homeless and squatters identified a series of violations of the social and civic rights of socially marginal and excluded urban groups and communities.

These communities, in the assessment of the participants provided a hotbed for extremism and ethnic violence.” (quoting from the original project document)

#### **Activity 14: Documentary on Squatters and Human Rights**

In June 2006, the CCF contracted local filmmaker, Larry Thomas, and his team at the Regional Media Centre in the Secretariat of the Pacific Community to produce a one-hour documentary on squatters in Fiji, suitable for showing on television and in public workshops. The focus of the documentary was to be on the reasons why people become squatters, the problems they face, and what actions are being taken by the government and others to improve squatters' standards of living. Filming was carried out in and around Suva, Ba and Labasa from June to August, followed by editing and post-production work. A first viewing of the documentary, in draft form, was held for the CCF in October, and a second in December. A final private viewing will be held early in 2007 before the documentary is burnt onto DVDs, ready for public launching and distribution. Generous advice and assistance has been provided to CCF and Mr Thomas's production team by the Ecumenical Centre for Research, Education and Advocacy.

#### **(iv) RESOURCE AND LAND RIGHTS (RLR)**

“The Agricultural Landlords and Tenants Act (ALTA) [sic] and the Native Land Trust Act (NLTA) are the two main land legislations [sic] that regulate the leasing and licensing of indigenous Fijian land and resources on the land. They have been the object of political controversy. Because the tenant community is mainly [made up of] Indo-Fijians and landowners are mainly indigenous Fijians, controversy over land laws inflames ethnic tension.” (quoting from the original project document)

#### **Activity 15: Landowners and Tenants Workshop on Land and the Future of the Sugar Industry**

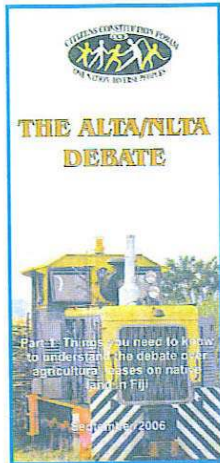
This was the fourth and last in a planned series of workshops held around the sugar cane belt in Fiji for the purpose of encouraging open discussion of mutual problems faced by tenant farmers and landowners. This workshop, held in association with the USP Labasa Campus on 18 August, was attended by 35 people. Since by and large landowners are indigenous Fijians and tenant farmers Indo-Fijians, this type of grassroots encounter provides people with the opportunity to look at land issues in light of their everyday experience rather than from racially-divisive political perspectives.

Among the important concerns of tenant farmers and landowners are security of tenure and fair land rents respectively. Fiji's commitment under the EUACP Sugar Protocol and its reform agenda can easily come undone if these important concerns are not addressed. More opportunities need to be created for landowners and tenants to sit down together and share experiences and concerns and discuss opportunities for working together and moving the industry forward. For instance, the issues of what is fair rent and what will be the probable impact of proposed legislation such as NLTA to replace ALTA need to be thoroughly understood. Also discussed was the EU-ACP Sugar Protocol Reform Agenda and how it is likely to affect farmers.

#### **Activity 16: Brochures on the ALTA/NLTA Debate**

In October 2006, the CCF printed the first of two brochures relating to the debate in Fiji over laws governing agricultural leases on native land. The purpose of the brochures is to provide a simple summary of the laws in question, and the key issues in the debate, so that indigenous landowners and tenant farmers are better able to understand them.

The brochures will be distributed at future landowners and tenants workshops, as well as other public events hosted by the CCF. The second brochure in the series is expected to be printed in early 2007, along with Fijian versions of both brochures.



#### Activity 17: Vatukoula Study for Norwegian Government.

Working together with the Vatukoula mining communities, Tolokuma (PNG) mining communities, and the Oxfam Australia Mining Ombudsman's office, CCF played an important role in the decision of the ethical investor (the) Norwegian Government Pension Fund Global to exclude from its investment portfolio DRD the South African mining company that owns both the Tolokuma and Vatukoula gold mines. CCF made significant and eloquent submissions to the Council of Ethics for the Norwegian Government Pension Fund, particularly on the serious environmental and health effects of sulphur gases on young children and the elderly and on heavy metal contamination of the local water supply.

### B. SECTORAL APPROACHES

#### (i) Rural Sector and Human Rights

"A particular problem in Fiji has been the ability of extremists to mobilise indigenous

Fijian support in rural communities for racist and extremist campaigns. Chiefs, elders, youths and women need to be involved in human and civic rights awareness programmes. Such programmes will be supported by CCF resource kits and materials developed under other heads to promote human rights awareness in villages and settlements. They will also help promote dialogue amongst different groups within the indigenous Fijian community." (quoting from the original project document)

#### Activity 18: Grassroots Workshops on the Constitution and Human Rights

The CCF grassroots education team visited three important areas in 2006. They were the Yasawa group of islands in February, where nine village workshops were carried out; Tutu Agricultural school in Taveuni in early May, where a three-day workshop for trainee farmers and members of staff was conducted; and Vatukoula towards the end of the year, prior to the closure of the gold mines in December 2006. Close to 1000 people altogether attended our workshops and discussion groups at these three locations. About 800 copies of the CCF publication *Your Constitution Your Rights*, both in Fijian and English, were also given out at these workshops and community discussions. With 2006 being the election year, communities were naturally interested in their democratic rights and in policies that will improve the economic, social and political stability of our country. The workshops improved community awareness of their human rights and responsibilities, and the functions of government and MPs, and encouraged many to see themselves as an integral part of the bigger multicultural Fiji nation and global world.



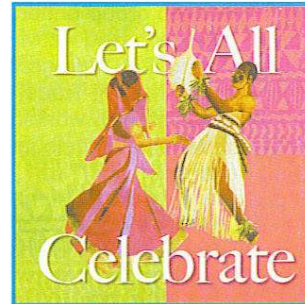
**(ii) Youth and Human Rights**

"A significant focus of human rights education and training will be in the 1430 years age group both within and outside schools. This work will aim to make young people more aware of their human rights and to promote their participation through their own organisations to achieve respect for human rights, and to be active in the promotion of racial tolerance and reconciliation. Young people in this category make up 60 per cent of Fiji's total population. They experience an unemployment rate of 30 per cent and face high levels of social and economic exclusion. Because of this, they often fall prey to racist, antidemocratic elements in Fiji society. This needs to be addressed." (quoting from the original project document)

**Activity 19: Production of a Book on Multiculturalism**

In 1999, CCF began work on a book on multiculturalism in Fiji, with funding from the New Zealand Overseas Development Agency. This however, was disrupted by the May 2000 coup and a decision to raise additional funds to produce a more substantial, better quality book with artwork and photographs. In 2003 the Ecumenical Centre for Research, Education and Advocacy (ECEA) joined in the work as a partner of the CCF. Work on the book continued throughout in 2006; 1000 copies of *Let's All Celebrate* were published, some of which were distributed to all secondary

schools around Fiji. Donors whose support we acknowledge include the World Association of Christian Communication, with a small contribution from the European Community.



**Activity 20: Youth Theatre Workshop**

CCF and the Women's Action for Change (WAC) Theatre Unlimited conducted a one-week (8-12 May 2006) youth theatre and human rights workshop for some twenty 16-18 year-old secondary students from the Suva Nausori Namosi areas. The workshop gave these young people the opportunity to learn about the constitution, human rights, script writing and acting skills. By the end of the 5 days they had demonstrated their newfound ability to write and perform 4 plays based on human rights experiences and all participants were given printed copies of the scripts, in the hope that they will be able to share these plays with their own schools. In addition, WAC and CCF edited the four scripts produced by the participants into a book, in preparation for recording them as radio plays.



### **(iii) Workers and Human Rights**

"Trade unions in Fiji have a national reach and often have [a] multiracial membership base. They are effective networks for communicating ideas of human rights and promoting inter-ethnic group understanding and dialogue. The proposed activity builds on CCF's 2000 and 2001 programme, in which it worked with the Fiji Trade[s] Union Congress to organise 20 workshops on human rights for trade union delegates. This project aims to deepen that work, first by developing a team of union human rights trainers and secondly by broadening union education programmes to include non-union membership."

Activities dealing with workers and human rights were deferred to 2007.

### **(iv) Religion and Human Rights**

"Religious intolerance and violence has [sic] been growing rapidly in Fiji Islands. Fiji has three main religious traditions: Christianity, Hinduism and Islam. Religion, ethnicity and politics are too closely interwoven.

Nationalist indigenous Fijians advocate the policy of declaring Fiji a Christian State. This has the support of powerful elements within the dominant Christian church. In this context, religiously oriented violence can appear to have the support of authorities. Well-targeted interventions are necessary to respond to a situation of growing concern."

### **Activity 21: Religion and Human Rights**

CCF co-hosted a 2-day (19-20 July) national conference for religious leaders, on religion and human rights. Partner host was Inter-Faith Search, an organisation begun in 1987 to meet the need in Fiji for building respect and understanding among people of different religious traditions. The conference was the successor to a 3-day seminar that had been held in Suva in May 2005. The Hindu, Muslim and Christian faiths were represented among the participants but the Methodist Church in Fiji and Rotuma and the Fiji Muslim

League two of Fiji's major religious organisations declined to take part on either occasion. The published reports have been distributed to faith-based groups in Fiji, including all those who participated.

### **(v) South Pacific Regional Networks**

Increasingly, CCF is called upon to provide expertise to civil society in the South Pacific in countries such as Solomon Islands and Vanuatu and on Bougainville in Papua New Guinea.

In 2006, CCF has attended a number of regional NGO meetings where networks with other NGOs within the region and beyond have developed. Fiji has become a member of CIVICUS an international network of NGOs

### **Activity 22: Global Partnership for the Prevention of Armed Conflict**

In 2004, CCF took on the role of Regional Initiator for the Pacific region in the Global Partnership for the Prevention of Armed Conflict (GPPAC). This is a developing international network of NGOs inspired by the then United Nations Secretary-General, Kofi Annan, and initiated by the European Centre for Conflict Prevention (ECCP), based in the Netherlands. In the role of Regional Initiator, CCF coordinated the following series of national and regional consultations across the Pacific for NGOs working in the area of conflict prevention and peace building, (including democracy and human rights):

In October 2006 the Director of Programmes attended the International Steering Group meeting of GPPAC, held in Amsterdam, Netherlands following which it was decided to hold another strategic Planning Meeting of Pacific People Building Peace (PPBP) in April 2007 with support of United Nations Development Programme (UNDP) under the theme 'Human Security in the Pacific'. The October meeting decided to establish Pacific People Building Peace as a new regional NGO within a 12-month transition period for autonomy and then independence from CCF.

### Activity 23: International Peace Day Walk and Breakfast

CCF, as the Secretariat of PPBP, worked in partnership with femLINKpacific to coordinate activities to commemorate International Peace Day. In the Pacific region this involved publication of articles and advertisements in newspapers and regional magazines about conflicts and peace issues in the Pacific. In addition, members of PPBP mounted national Peace Day activities, for which ECCP provided funding.

A number of NGOs in Fiji held their own peace day activities. CCF organised a morning peace walk on the 21 September, along the Suva sea wall to Nasese and a "Peace Breakfast" in the CCF compound attended by a broad range of people including politicians and diplomatic representatives. This will be a yearly activity of CCF and PPBP.



### (vi) International Human and Civic Rights Instruments

"A key component of this project involves work aimed at promoting and strengthening the protection of human, social and civic rights through public education in [sic] across Fiji society. Education and awareness about obligations under international law is part of the human rights work." (quoting from the original project document)

### Activity 24: Shadow Report on Fiji to Committee on the Elimination of Racial Discrimination

Fiji's sixteenth and seventeenth periodic reports under the *International Convention on the Elimination of All Forms of Racial Discrimination* were due in February 2006. In the event, they were submitted as one document in June 2006, and scheduled for consideration by the Committee on the Elimination of Racial Discrimination in 2007. The CCF is preparing its own submission (or "shadow report") to the committee in order to provide an independent assessment of the quality and extent of the Fiji Government's efforts to comply with the Convention. Research for the shadow report began in December 2005, but was put on hold in 2006 due to other priorities and Government's delay in submitting its country reports. Following the military takeover on 5 December, it is unclear whether the Fiji Government reports submitted in 2006 will still be presented to the Committee, or will be revised. Either way, CCF plans to complete and submit its shadow report in 2007.

### Activity 25: Participation in Ninth Assembly of the World Council of Churches

CCF's Executive Director participated as an Advisor on matters relating to the contemporary role of the Churches in Fiji at the 9<sup>th</sup> Assembly of the World Council of Churches held in Porto Allegre, Brazil, 7-20 February. This was recognition of the leading role and contribution not only of recent studies carried out by CCF on issues around ethnicity, religion and challenges of reconciliation in Fiji, but also in recognition of his own long involvement in issues of human rights world wide. At the Assembly, Rev. Yabaki attended workshops on Globalisation and the role of the Churches, as well as Church and HIV/AIDS. On his return he convened faith groups working on combating HIV and AIDS with the help of regional and international Fiji based institutions.

### **Activity 26: Asia Pacific Forum of National Human Rights Institutions and International Training Seminar for Human Rights Defenders**

In June 2006, CCF was the local partner of the International Service for Human Rights, based in Geneva, in organising consultations in Suva for NGOs of the Pacific region.

The International Service for Human Rights hosted a one-day training session for Human Rights Defenders, which is held annually. This was followed by a further two days of training after the APF meeting. This was held from 31 July to 5 August.

The training workshops gave an overview of how human rights defenders in the Asia Pacific region are placed, and discussed the opportunities and challenges of working with National Human Rights Institutions on issues of interest to human rights defenders. The International Service for Human Rights (ISHR, an INGO based in Geneva) made presentations on the Reforms of the UN Human Rights Council, its special procedures and how National Human Rights Institutions (NHRIs) and NGOs could use it. There was also coverage of the legal framework for international human rights standards, the mandate of the UN Special Representative on Human Rights Defenders, UN Treaty Bodies, experiences of NHRIs and NGOs in using the UN System and opportunities for future engagement. In the sessions of the Asia Pacific Forum of NHRIs, NGOs including CCF made statements on the Right to Education, Economic, Social and Cultural Rights, the ILO Convention on Migrant Workers, Child Pornography, and the situation of weakening mandates of the NHRIs in India and Pakistan.

The co-hosting of the training session of NGO human rights defenders by the CCF and the ISHR established the recognition of CCF as a leading NGO human rights defender in the Pacific region and opens the

possibility of future partnership with ISHR and other human rights NGOs in the Asia Pacific region.

### **C. CAPACITY BUILDING, MONITORING AND EVALUATION**

#### **Activity 27: Diplomacy Training Programme's Capacity Building on Human Rights Advocacy and Business**

This was held from 25-29 September 2006 at the University of New South Wales in Sydney, Australia.

Ponipate Ravula, our Field and Community Officer at CCF, joined other practitioners from Papua New Guinea and South East Asia on a one-week training course on human rights and transnational companies (TNCs) at the University of New South Wales in Sydney in late September 2006. The training focused particularly on the effects of mining activities on indigenous communities, workers and the environment, and provided an all-too-rare opportunity to share with others from the region CCF's experience and collaboration with the mining communities at Vatukoula. Participants also learned more about important international conventions, directives and regulations designed to ensure TNC accountability and transparency in developing nations. This training has been helpful in CCF's current human rights advocacy work both with the Vatukoula mining communities and in other resource based industries in Fiji.

#### **Activity 28: Leadership Enhancement and Advancement Program, Workshop on Effective Implementation of Strategic Plans and Programs**

By virtue of being Chair of the Fiji Organisation of Civil Society (FOCS) CCF's Executive Director was nominated to attend the Asian Development Bank resourced training program held in Manila, the

Philippines, 23-26 October.

From Fiji the three were the Government Minister of State, and Minister of National Planning, President of Women in Business, Nur Bano Ali, and Rev. Akula Yabaki on behalf of civil society.

The ADB workshop brought home to us a greater appreciation of the importance and the challenge of effective implementation of strategic plans and programmes. Applying the lessons learnt will require of us much harder collective work as we struggle with the sequence of performance, results, outputs, outcomes, and impacts.

### Activity 29: CCF Mid-Term Evaluation

As required by our EU-funded project, CCF commissioned an independent evaluation team to assess its overall performance in areas of organisational and project governance and management. The three evaluators, two internal (local) and one external (overseas-based), were engaged in June carrying out in-depth, structured interviews with key stakeholders including CCF staff and members of the Board, representatives from government and non-governmental organisations (NGOs), community groups, donor agencies and embassies. Amongst its many useful suggestions in its report, "Forging a New Future", the team advised CCF to build broad community support for its work, especially amongst indigenous Fijians. One more, final, evaluation is anticipated as we move towards the completion of the three-year project.

### Activity 30: Annual Retreat 2006

The CCF held its annual retreat for 2006 on 27 and 28 November at the Pacific Theological College in Suva. All staff members were present, along with three of the four directors and several other members of the Steering Committee. Speakers included:

- \* Ratu Epeli Ganilau, then leader of the National Alliance Party, who reflected on CCF's contribution to national development
- \* Michael Graf, representing the EU Delegation, who spoke on CCFEU relations and future funding options
- \* Chantelle Khan, from the Ecumenical Centre for Research, Education and Advocacy, who introduced us to ECREA's Social Empowerment Education Programme (SEEP).

The main topics of discussion at the retreat were completion of the CCF's current project for the EU, follow-up to the mid-term evaluation of the CCF in its implementation of that project, and a review of the CCF's community education programme. There was also discussion of the political crisis in the country and how the CCF should respond to it.



### Conclusion

Evaluation of the CCF programme and activities during this year highlights, amongst other things, the need to clarify priorities. CCF faces several challenges at this time. Not least of them is that we should have in-depth interaction and involvement in selected communities around Fiji. The suggestion is that that this is a more effective way of bringing about change as CCF seeks to realise its mission through community education and advocacy on the Constitution, democracy, human rights and multiculturalism.



Whatever we do, adequate funding is a necessity. There is a general belief that the CCF is playing a pivotal role in society; one that few organisations are in a position to assume; and they think CCF needs to continue with the tasks of the kind covered in this report.

## 2. PUBLICATIONS

*Your Constitution Your Rights* (YCYR), 2<sup>nd</sup> Edition.

### **New Publications**

Public Workshop


- a) Reviewing Fiji's Electoral System  
Public Lecture
- b) "Fiji in the Commonwealth: Shared International Values and National Sovereignty"

Book on Multiculturalism, *Let's All Celebrate*

Report of the Religion and Human Rights Seminar, "Building Religious Tolerance", Labasa.

## 3. FROM THE VISITORS' BOOK

1. Arnoud Pollman  
Dutch Kiribati Friendship Society,  
Netherlands
2. Paulien Hagers  
Dutch Kiribati Friendship Society,  
Netherlands
3. Philip O'Neill  
University of Newcastle  
Australia
4. Christine Elliott  
Methodist Church, United Kingdom
5. Glen Raynor  
Pacific People's Partnership  
Canada
6. Gregor Widgren  
Ambassador to Fiji  
Stockholm, Sweden
7. Julie Broadbent  
Commonwealth Secretariat  
London
8. Juliet Solomon  
Commonwealth Secretariat  
London
9. Rae Nicholl  
University of the South Pacific  
Suva
10. Eddie Tahakurei  
High Court,  
Wellington, NZ
11. Ewan Morris  
NZ Law Commission  
Wellington, NZ
12. John Latu  
Peace Foundation  
PNG
13. Anthony Dancer  
Anglican Church Aotearoa New  
Zealand
14. Steve Hucklesby  
Methodist Church  
London,
15. United Kingdom  
Jim Coulter  
Initiatives of Change  
Australia
16. Hon. Surendra Lal  
Parliamentarian  
Member for Vanua Levu West  
Communal (Bua)
17. Mary Shuttleworth  
USA

- 
18. Rafael Eguiguren  
Consultant  
EU Monitoring Mission to Fiji
19. Stephanie Copus  
Campbell  
Counsellor  
AusAid, Suva
20. Shashikant Nair  
UNDP, Suva,
21. Stephan Klingelhofer  
International Center for Not for Profit  
Law  
Washington, USA
22. David Robinson  
International Center for Not for Profit  
Law  
Washington, USA
23. Nilesh Bilimoria  
Fiji Human Rights Commission  
Suva
24. Janet Maughan  
Australia Fiji Law & Justice Sector  
Programme  
Suva
25. Dr. David Howlett  
South Pacific Analyst  
British Foreign Office  
United Kingdom
26. Glen Lindholm  
Ambassador of Finland  
to Australia  
Canberra, Australia
27. Dr. Martin Duetting  
Misereor  
Germany
28. Ulrich Dornberg  
Misereor  
Germany



**4.  
CCF  
Financial  
Statement  
2006**

## **G. LAL – CO.**

CHARTERED ACCOUNTANTS

Level 10, FNPF Place  
343-359 Victoria Parade  
GPO Box 855, Suva, Fiji  
Telephone: (679) 331 4300  
Facsimile: (679) 330 1841  
E-mail: info@glal.com.fj  
Offices in Suva and Lautoka

### **INDEPENDENT AUDIT REPORT**

To the members of Citizens' Constitutional Forum Limited

#### **Scope**

Page 5

We have audited the financial statements of Citizens' Constitutional Forum Limited for the year ended 31 December 2006 consisting of the balance sheet, income statement, cash flow statement and accompanying notes, set out on pages 6 to 15. The company's directors are responsible for the preparation and presentation of the financial statements and the information they contain. We have conducted an independent audit of these financial statements in order to express an opinion on them to the members of the company.

Our audit has been conducted in accordance with Fiji Standards on Auditing to provide reasonable assurance as to whether the financial statements are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Fiji Accounting Standards and the Companies Act, 1983 so as to present a view which is consistent with our understanding of the company's financial position, the results of its operations and cash flows.

The audit opinion expressed in this report has been formed on the above basis.

#### **Qualification**

In common with organisations of a similar nature, control over income prior to it being recorded in the books of account is limited, and there are no practical audit procedures to determine the effect of this limited control.

#### **Qualified Audit Opinion**

In our opinion, except for the effects on the financial statements of such adjustments, if any, as might have been required had the limitation referred to in the qualification paragraph not existed:

- (a) proper books of accounts have been kept by the company, so far as it appears from our examination of those books; and
- (b) the accompanying financial statements which have been prepared in accordance with Fiji Accounting Standards:
  - i) are in agreement with the books of account;
  - ii) to the best of our information and according to the explanations given to us:
    - (a) give a true and fair view of the state of affairs of the company as at 31 December 2006, and of the results, cash flows of the company for the year ended on the date; and
    - (b) give the information and required by the Companies Act, 1983 in the manner so required.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.

SUVA, FIJI  
24 APRIL 2007

  
CHARTERED ACCOUNTANTS.

CITIZENS' CONSTITUTIONAL FORUM LIMITED  
 INCOME STATEMENT  
 FOR THE YEAR ENDED 31 DECEMBER 2006

	<u>Note</u>	<u>2006</u>	<u>2005</u>
<b>Income</b>			
Dividend		\$ 398	314
Grants and donations	10	636,438	834,519
Interest		119	41
Sale of books		-	1,016
Others		992	2,654
		<u>637,947</u>	<u>838,544</u>
<b>Expenses</b>			
Audit fees		3,488	3,375
Depreciation		11,489	13,042
Exchange loss - realised		86	355
Legal fees		-	14,822
Loss on disposal of plant and equipment		4,873	-
Projects		90,409	93,629
Rent		33,438	29,409
Salaries and wages		261,786	185,008
Travel and per diems		63,085	40,655
Workshop expenses		30,512	210,525
Others		90,088	76,334
		<u>589,254</u>	<u>667,154</u>
<b>Operating surplus for the year</b>		<b>48,693</b>	<b>171,390</b>
Accumulated funds at the beginning of the financial year		<u>390,289</u>	<u>218,899</u>
<b>Accumulated funds at the end of the financial year</b>		<b>\$ 438,982</b>	<b>390,289</b>

The accompanying notes form an integral part of this income statement.

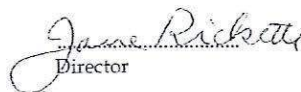
CITIZENS' CONSTITUTIONAL FORUM LIMITED  
BALANCE SHEET  
AS AT 31 DECEMBER 2006

	Notes	2006	2005
<b>CURRENT ASSETS</b>			
Cash and cash equivalents		\$ 551,545	372,816
Other assets	3	15,760	28,498
Financial assets	4	2,380	2,353
<b>Total current assets</b>		<b>569,685</b>	<b>403,667</b>
<b>NON-CURRENT ASSETS</b>			
Financial assets	4	20,578	20,088
Plant and equipment	5	30,046	29,975
<b>Total non-current assets</b>		<b>50,624</b>	<b>50,063</b>
<b>TOTAL ASSETS</b>		<b>620,309</b>	<b>453,730</b>
<b>CURRENT LIABILITIES</b>			
Creditors and accruals		41,518	13,526
Deferred income	6	127,026	44,621
Provision for employee entitlements		12,783	5,294
<b>Total current liabilities</b>		<b>181,327</b>	<b>63,441</b>
<b>TOTAL LIABILITIES</b>		<b>181,327</b>	<b>63,441</b>
<b>NET ASSETS</b>		<b>438,982</b>	<b>390,289</b>
<b>MEMBERS' FUNDS</b>			
Share capital	7	-	-
Accumulated funds		438,982	390,289
<b>TOTAL MEMBERS' FUNDS</b>		<b>\$ 438,982</b>	<b>390,289</b>

The accompanying notes form an integral part of this balance sheet.

For and on behalf of the board and in accordance with a resolution of the directors.

  
Director

  
Director

CITIZENS' CONSTITUTIONAL FORUM LIMITED  
 CASH FLOW STATEMENT  
 FOR THE YEAR ENDED 31 DECEMBER 2006

	2006 Inflows/ (Outflows)	2005 Inflows/ (Outflows)
<b>Cash flows from operating activities</b>		
Receipts from donors and contributors	\$ 719,834	855,810
Payments to suppliers and employees	(524,672)	(660,324)
Cash provided by operations	195,162	195,486
Interest received	27	41
Net cash provided by operating activities [Note 11 (a)]	195,189	195,527
<b>Cash flows from investing activities</b>		
Proceeds from sales of plant and equipment	505	-
Payments for plant and equipment	(16,938)	(6,968)
Payments for investments	-	(16,011)
Net cash used in investing activities	(16,525)	(22,979)
Net increase in cash and cash equivalents	178,756	172,548
Cash and cash equivalents at the beginning of the year	375,169	202,621
Cash and cash equivalents at the end of the year [Note 11 (b)]	\$ 553,925	375,169

The accompanying notes form an integral part of this cash flow statement.

CITIZENS' CONSTITUTIONAL FORUM LIMITED  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2006

**NOTE 1. INCORPORATION AND PRINCIPAL ACTIVITIES**

Citizens' Constitutional Forum was incorporated under the provisions of the Charitable Trust Act on 11 September 1996. However, the Registrar of Charitable Trusts cancelled the incorporation of CCF on 21 June 2001 stating that the activities of CCF amounted to political objectives and goals and activities outside the meaning of "charitable purposes" as defined by Section 2 of the Charitable Trust Act, and therefore its incorporation was a mistake.

On 10 July 2003, Citizens' Constitutional Forum Limited was incorporated under the Companies Act, 1983 as a private company limited by guarantee and not having a share capital.

Accordingly, the activities, assets and liabilities of Citizens' Constitutional Forum were acquired by Citizens' Constitutional Forum Limited.

The major objectives for which the company was established are:

- (a) To raise public awareness of the issues and options in the constitutional review process and to explore ways of dealing with them both through constitutional and other civil society initiatives.
- (b) To promote cross-cultural and inter-ethnic dialogue with a view to reaching consensus on issues affecting the whole community.
- (c) To provide for public consultation and debate so as to minimize tension and prevent violent conflict.
- (d) To raise public awareness through workshops and informal adult education programmes.
- (e) To provide training in conflict-handling skills.
- (f) To monitor threats to liberty.
- (g) To speak in defense of groups or individuals who are victims of prejudice, discrimination and violence.
- (h) To publicize and promote the work of the company in the media.
- (i) To affiliate with international organizations with similar aims.
- (j) To publish books, produce videos and other educational or promotional material.

**NOTE 2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements have been drawn up in accordance with Fiji Accounting Standards.

The principal accounting policies adopted by the company are stated to assist in a general understanding of these financial statements. The accounting policies adopted are consistent with those of the previous year except as stated otherwise.

All amounts are stated in Fijian currency.



CITIZENS' CONSTITUTIONAL FORUM LIMITED  
NOTES TO THE FINANCIAL STATEMENTS [CONT'D]  
FOR THE YEAR ENDED 31 DECEMBER 2006

NOTE 2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

[a] Basis of Accounting

The financial statements are prepared under the historical cost convention using the accounting policies described below and except where stated do not take into account current valuations of non-current assets.

[b] Foreign Currency Transactions

Foreign currency transactions during the year are recorded in the books using the rate of exchange prevailing at the date of transaction. Amounts payable by the company in foreign currencies at balance date have been translated at rates ruling at that date. All profits and losses arising from fluctuations in exchange rates have been brought to account in determining the results for the year.

[c] Depreciation of Plant and Equipment

Plant and equipment are depreciated on a straight line basis at rates calculated to write-off each asset over its estimated useful life.

The principal rates in use are:

Furniture and fittings	-	20%
Computer and office equipment	-	20%

[d] Income Tax

Income of the company, excluding income from any trade or business, is exempt from income tax in accordance with the provisions of the Income Tax Act and in particular the provisions under Section 17(24) of the Income Tax Act.

[e] Financial Assets

Investments are recognised and de-recognised on trade date where purchase or sale of an investment is under a contract whose terms required delivery of the investment within the timeframe established by the market concerned, and are initially measured at fair value, net of transaction costs.

Financial assets are classified as either held-to-maturity or available-for-sale.

Held to maturity investments are carried at amortised costs. For available-for-sale investments in listed/quoted securities, gains and losses arising from changes in fair value are recognised directly in equity, until the security is disposed of or is determined to be impaired, at which time the cumulative gain or loss previously recognized in equity is included in the income statement for the period.

CITIZENS' CONSTITUTIONAL FORUM LIMITED  
 NOTES TO THE FINANCIAL STATEMENTS [CONT'D]  
 FOR THE YEAR ENDED 31 DECEMBER 2006

NOTE 2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

[f] Provision for Employee Entitlements

Provision is made for the company's liability to employees for annual leave on the basis of statutory or contractual requirements.

[g] Grant Income

Grants are generally recognized as income over the periods necessary to match them with the related costs which they are intended to compensate.

Grants received as part of a package of financial or fiscal aids to which a number of conditions are attached or that requires the fulfillment of certain obligations are recognized as income over the periods which bear the cost of meeting the conditions and obligations.

However, grants received as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the company with no future related costs are recognized as income upon receipt.

[h] Deferred Income

Sponsorship received by the company for the projects are initially capitalized and systematically recognized as income based on the costs incurred on the projects.

NOTE 3. OTHER ASSETS

	2006	2005
Debtors	\$ 4,360	23,575
Bonds and deposits	9,199	3,813
Prepayments	568	465
Staff advances	1,633	645
Total financial assets	<u>15,760</u>	<u>28,498</u>

NOTE 4. FINANCIAL ASSETS

Current

Held-to-maturity investments

Short term deposits	<u>2,380</u>	<u>2,353</u>
Total current financial assets	<u>\$ 2,380</u>	<u>2,353</u>

CITIZENS' CONSTITUTIONAL FORUM LIMITED  
 NOTES TO THE FINANCIAL STATEMENTS [CONT'D]  
 FOR THE YEAR ENDED 31 DECEMBER 2006

NOTE 4. FINANCIAL ASSETS (CONT'D)	2006	2005
<b>Non-Current</b>		
<b>Held-to-maturity investments</b>		
Term deposit	\$ 12,105	12,013
	<u>12,105</u>	<u>12,013</u>
<b>Available-for-sale investments</b>		
Units in Unit Trust of Fiji - at market value	8,473	8,075
Total non-current financial assets	<u>20,578</u>	<u>20,088</u>

NOTE 5. PLANT AND EQUIPMENT

Furniture and fittings	24,824	24,339
Less: accumulated depreciation	<u>(18,682)</u>	<u>(16,006)</u>
	<u>6,142</u>	<u>8,333</u>
Computer and office equipment	46,724	52,156
Less: accumulated depreciation	<u>(22,820)</u>	<u>(30,514)</u>
	<u>23,904</u>	<u>21,642</u>
Total plant and equipment, net	\$ <u>30,046</u>	<u>29,975</u>

**Movements in Carrying Amounts**

Movements in the carrying amounts for each class of plant and equipment between the beginning and the end of the current financial year are as follows:

	Furniture and fittings	Computer and office equipment	Total
	\$	\$	\$
Balance as at 31 December 2005	8,333	21,642	29,975
Additions	2,306	14,632	16,938
Disposals	(848)	(4,530)	(5,378)
Depreciation expense	<u>(3,649)</u>	<u>(7,840)</u>	<u>(11,489)</u>
Balance as at 31 December 2006	<u>6,142</u>	<u>23,904</u>	<u>30,046</u>

CITIZENS' CONSTITUTIONAL FORUM LIMITED  
 NOTES TO THE FINANCIAL STATEMENTS [CONT'D]  
 FOR THE YEAR ENDED 31 DECEMBER 2006

NOTE 6. DEFERRED INCOME	2006	2005
Deferred income relating to grants received from - NZ Aid, European Union, EED and Methodist Church	\$ 127,026	44,621
Total deferred income, net	<u>127,026</u>	<u>44,621</u>

NOTE 7. SHARE CAPITAL

Citizens' Constitutional Forum Limited is a private company limited by guarantee and accordingly, the paid up capital as at balance date was \$Nil.

If the company is wound up, the Memorandum of Association state that each member is required to contribute a maximum of \$20 towards meeting any outstanding obligations of the company. As at 31 December 2006, the number of members was 4.

Furthermore, the Memorandum of Association state that any property whatsoever which remains upon winding up or dissolution of the company and after satisfaction of all its debts and liabilities will not be paid to or distributed among the members of the company, but will be given or transferred to some other body which has objects similar to the objects of the company and prohibits the distribution of its income and property among its members.

In accordance with the Memorandum of Association, payment of dividends to members is prohibited.

NOTE 8. CAPITAL COMMITMENTS

- a) Capital commitments as at 31 December 2006 amounted to \$Nil (2005: \$Nil).  
 b) Operating lease commitments contracted for rental is payable as follows:

Not later than one year	30,000	33,750
Later than one year but not later than two years	30,000	2,813
Later than two years but not later than five years	<u>5,000</u>	<u>-</u>
Total operating lease commitments	\$ <u>65,000</u>	<u>36,563</u>

NOTE 9. CONTINGENT LIABILITIES

Contingent liabilities as at 31 December 2006 amounted to \$Nil (2005: \$Nil).

CITIZENS' CONSTITUTIONAL FORUM LIMITED  
 NOTES TO THE FINANCIAL STATEMENTS [CONT'D]  
 FOR THE YEAR ENDED 31 DECEMBER 2006

NOTE 10. GRANTS AND DONATIONS

<u>Donor</u>	<u>2006</u>	<u>2005</u>
Donations	S 2,882	5,448
CSO Steering Committee Fund	-	9,085
ECCP	65,187	187,320
European Commission	573,394	543,690
NZ Aid, EED and Methodist Church	53,495	81,589
Oxfam	-	18,070
UNDP	57,248	24,990
World Organization of Christian	11,258	-
CCF Welfare account	-	8,948
<b>Total grants and donations received</b>	<b>763,464</b>	<b>879,140</b>
Less: deferred income, (Note 6)	<u>(127,026)</u>	<u>(44,621)</u>
<b>Total grants and donations income</b>	<b>636,438</b>	<b>834,519</b>

NOTE 11. NOTES TO THE CASH FLOW STATEMENT

a) Reconciliation of Net Cash provided by Operating Activities to Net Surplus

Net surplus for the year	48,693	171,390
Adjustments for:		
Depreciation	11,489	13,042
Dividend income reinvested	(398)	(314)
Loss on disposal of plant and equipment	4,873	-
Changes in assets and liabilities:		
(Increase) / decrease in deposits, prepayments and staff advances	12,645	(12,119)
Increase in creditors and accruals	27,992	5,556
Increase in deferred revenue	82,405	17,621
Increase in employee entitlements	7,490	351
<b>Net cash provided by operating activities</b>	<b>195,189</b>	<b>195,527</b>

b) Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and balance with banks, and investments in money market instruments. Cash and cash equivalents included in the cash flow statement comprise the following balance sheet amounts:

Cash on hand and with banks	551,545	372,816
Short term deposits	2,380	2,353
<b>Total cash and cash equivalents</b>	<b>\$ 553,925</b>	<b>375,169</b>

**CITIZENS' CONSTITUTIONAL FORUM LIMITED  
NOTES TO THE FINANCIAL STATEMENTS [CONT'D]  
FOR THE YEAR ENDED 31 DECEMBER 2006**

**NOTE 12. COMPANY DETAILS**

**Company Incorporation**

The company was incorporated in Fiji under the Companies Act, 1983.

**Registered Office and the Principal Place of Business**

The registered office and the principal place of business of the company are located at:

25 Berry Road  
Suva

**Number of Employees**

As at balance date, total of 8 employees were employed by the company.

**NOTE 13. COMPARATIVES**

Where necessary, comparative figures have been re-grouped to conform with changes in presentation in the current year.

**CITIZENS' CONSTITUTIONAL FORUM LIMITED  
DISCLAIMER ON ADDITIONAL FINANCIAL INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2006**

**Disclaimer on Additional Financial Information**

The following additional information, being the detailed income statement has been compiled by the management of Citizens' Constitutional Forum Limited and does not form part of the statutory financial statements.

CITIZENS' CONSTITUTIONAL FORUM LIMITED  
 DETAILED INCOME STATEMENT - UNAUDITED  
 FOR THE YEAR ENDED 31 DECEMBER 2006

<u>INCOME</u>	<u>2006</u>	<u>2005</u>
Dividend	\$ 398	314
Donations	2,882	14,395
European Commission	479,891	543,690
Grants		
CSO Steering Committee Fund	-	9,085
ECCP	65,187	142,700
NZ Aid, EED and Methodist Church	19,973	81,589
Oxfam	-	18,070
UNDP	57,248	24,990
World Organization of Christian	11,257	-
Interest	119	41
Other income	992	2,654
Sale of books	-	1,016
<b>Total Income</b>	<b>637,947</b>	<b>838,544</b>
 <u>DEDUCT EXPENSES</u>		
Advertising	506	280
Audit fees	3,488	3,375
Bank fees and charges	931	696
Depreciation	11,489	13,042
Electricity and water	4,085	3,426
Entertainment	3,112	1,689
Exchange loss - realized	86	355
General expenses	7,734	6,916
Hiring charges	2,586	4,422
Insurance	2,072	1,622
Legal fees	-	14,822
Loss on disposal of fixed assets	4,873	-
Other staffing costs	40,663	21,327
Printing, photocopying, stationery and postage	10,023	10,172
Projects	90,409	93,629
Rent	33,438	29,409
Repairs and maintenance	1,078	2,267
Salary and wages	261,786	185,008
Telephone	17,298	23,517
Travel and per diems	63,085	40,655
Workshop expenses	30,512	210,525
<b>Total Expenses</b>	<b>589,254</b>	<b>667,154</b>
<b>NET SURPLUS FOR THE YEAR</b>	<b>\$ 48,693</b>	<b>171,390</b>