



ANNUAL REPORT

2016



Who We Are

Citizens' Constitutional Forum Limited (CCF) is a non-governmental organisation based in Suva with more than 20 years experience in community education and advocacy on Fiji's Constitution, democracy, human rights and multiculturalism.

CCF also works with other local and international non-government organisations to share experiences and lessons learned on peace building, participatory democracy, human rights and social justice.

CCF is not aligned with any political party.

History of CCF

The seeds of CCF were sown in the aftermath of Fiji's first military coup d'état in May 1987, which exposed deep divisions in Fijian society.

A group of concerned citizens established the "Back to Early May Movement" and called for re-instatement of the pre-coup Government. Several members of the same group were instrumental in organizing an informal forum for discussion of constitutional issues.

Participants in this forum came from academia, the public service, faith-based organisations, trade unions and professional associations, as well as other civil society groups.

Over a series of meetings in 1991, they agreed to adopt the name "Citizens Constitutional Forum."

Vision

To build a nation in which Fiji's people live together in equality, justice and peace, respecting the rule of law, under a constitution that guarantees democracy and human rights.

Purpose

To empower the people of Fiji to participate in and demand good governance, democracy, human rights and multiculturalism.

Citizens' Constitutional Forum (CCF)
23 Denison Road
P.O.Box 12350, Suva, Fiji.
Ph: (679) 3308 379
Fax: (679) 3308 380
Website: www.ccf.org.fj
Email: ccf@kidanet.net.fj
Facebook: Citizens' Constitutional Forum (CCF)
Twitter: @ccf_fiji

Contents

Content	Page
Chief Executive Officer's Report	4-5
Board of Directors Report	6
Board Members	7
Acknowledgements	8-9
Staff Members	10-11

Pillar	Theme	
1	Empowering citizens through education on Good Governance & Human Rights	13-16
2	Facilitating a Sustainable Democracy through Active Citizenship	17-20
3	Countering Racial and other forms of Discrimination & Promoting Multiculturalism	21-23
4	Advocating for a constitution that gurantees Human Rights and Democracy	24-27
	Financial Statements	28-48

Scan the QR code on the right with your device to learn more about CCF
**You will need to install a QR code scanner app*



Chief Executive Officer's Report



CCF CEO Sara Bulutani Mataitawakilai/CCF Communications

“With the global change and domestic political landscape as the measuring line, CCF envisions 2017 as an exciting year.”

Greetings from the Citizens' Constitutional Forum.

I am pleased to present the 2016 Annual report, the compilation of the work CCF initiated and implemented throughout the 12 exciting working months.

This year we had a total of four Projects running simultaneously;. The Bread for the World Project ended in April, fortunately a new three year Project from the same Donor titled “Strengthening Constitutional Democracy Reform in Fiji” was approved towards the end of the year. The European Union funded Project in partnership with Conciliation Resources titled “Democracy Understanding Action” Project (EU Lot 1) and “Fiji in Transition: Towards a Sustainable Constitutional Democracy” under the EU Lot 2 both began from January 2016. CCF was also fortunate to be one of the recipients of the Community Action Plan (CAP) Phase 2 Project under the Department of Foreign Affairs and Trade (DFAT) through the Fiji Community Development Programme (FCDP). We also received a small grant from United Nations Pacific Regional Anti-Corruption (UNPRAC) to organize some activities on 9th December to commemorate the International Anti-Corruption Day (IACD).

All these funded Projects helped CCF in achieving its deliverables that are all aligned under each of the

four pillars of the organization. Moreover, the activities under each Project helped in creating democratic space to empower citizens to know and with the global change and domestic political landscape as the measuring line. CCF envisions 2017 as an exciting year of increased citizen engagement by exercising their rights meaningfully and responsibly, to hold their leaders to account, and effectively organized their communities for their better governance and wellbeing. The findings from our research projects and community outreach workshops strengthened our media advocacy and policy submissions calling for respect and upholding of human rights and good governance principles, and policy reforms.

The Community Education Civic Education remains the core of CCF work. The FCDP Community Action Program (CAP) Phase 2 Project sees CCF targeting Lekutulevu Village the isolated and remote village in the Tikina of Vaturova, in Cakaudrove Province. We established a strong relationship with the Commissioner Northern's Office whom without the support of the Commissioner Northern Mr. Jovesa Vocea and District Officer Saqani Nanise Gucake we would have been unable to produce the Lekutulevu Village Action Plan and commissioning of the FCDP funded Lekutulevu WASH Project. CCF advocates for human rights and good governance, helped the people of Lekutulevu in partnership

with stakeholders such as Habitat for Humanity Fiji, Commissioner Northern Office, and Cakaudrove Provincial Council Office to realize one of their basic rights to life- clean and safe drinking water.

Through the EU DUA Project, CCF through the Community Education Team reached out to Tikina Vaturova and Saqani, and several non I-Taukei communities in Tikina Nasavusavu in Cakaudrove Province; Tikina Naitasiri and Vuna in Naitasiri Province; our hardworking Team also reached out to communities in Ra, Naitasiri, and Cakaudrove. Our team experimented with new approaches and methodologies in order to get our message across to the targeted audience while at the same to capture the issues and concerns of their communities for submissions to donors and government agencies.

Our Legal and Research activities are under the Fiji in Transition: Towards a Sustainable Constitutional Democracy Project. This makes headway towards middle of 2016 with the Inter Tertiary Moot Court Competition in September; Annual Public Forum on 2nd December in partnership with the Fiji Women's Rights Movement and Department of Law, Fiji National University (FNU). Both Teams also commence with several research projects that hopes to be ongoing for the next 36 months inclusive of reports and publications to be produced from 2017 and 2018 respectively.

For the first time CCF organized an Inter Tertiary Moot Court competition for university students. The objective of this legal activity is to draw law students' interest towards human rights. University of the South Pacific (USP) and FNU participated in partnership with the Judiciary. FNU won the first ever CCF organized inter-tertiary competition. On 2nd December we held the Annual Public Forum at the FNU College of Medicine Theater at Extension Street, in Suva. The Topic was "Are the Fijian Bill of Rights Divisible?" and the Panelists included human rights advocates and lawyer Richard Naidu, Fiji Human Rights and Anti-Discrimination Commission Director Ashwin Raj, Fiji First MP Matai Akouola, and Ms Sharon Bhagwan Rolls the Executive Director for FemLink.

CCF managed to push the boundaries of the controlled media environment with experiences of selective and biased media reporting by some media outlets. We managed to get our press statements published and use other forms of media communication such as our Quarterly Tutaka, radio stations, social media, and organization website to reach out to the masses.

I must admit we made a formidable unit throughout the year with a little more than half of the CCF Teams were relatively new to the work environment bringing with them ideas an experience to challenge and supported each other to achieve our desired

deliverables.

2016 would not have been a success without the ever- present support and continuous collaboration with CSO partners, NGO Coalition on Human Rights, Government stakeholders, the Judiciary, communities that we worked with, and especially from development partners and donors namely- European Union, Bread for the World, Conciliation Resources, and Fiji Community Development Program. We feel our work is recognized at all levels within our society, we pushed some boundaries and we managed to leave footprints in areas we worked in during the year.

With the global change and domestic political landscape as the measuring line, CCF envisions 2017 as an exciting year with Fiji having more presence and commitments at international level, preparations for 2018 general elections and more so how we ensure democratic spaces and processes are open on dialogue for electoral and constitutional reforms in Fiji for a sustainable constitutional democracy.

Sara Bulutani Mataitawakilai
Chief Executive Officer

Board of Director's Report



Teresa MacKenzie / CCF Communications

“Our great appreciation to the dedicated team of staff members for their commitment to the work of the organisation”

The Year 2016 was a year of consolidation for CCF. Sara Bulutani Mataitawakilai completed his first full year as CEO and the organisation has settled well under his leadership.

One of the highlights of the year was the first Moot Court event that CCF held in November and another was the publication of the attractive CCF booklet “Your Guide to the Fiji Constitution”.

The Board of Directors held nine regular meetings to receive reports from all departments and the Annual Meeting was held in August.

Our community Education team are still on short term contracts and the Management are working around the clock with potential donors for funding in order for the team to have more reach to communities due to the need and demand for awareness and empowerment on the work that CCF does.

I extend my gratitude to our Board members for their attendance at monthly Board meetings and giving their valuable time and expertise to help guide CCF policies and program direction. The Board members and I extend our great appreciation to the dedicated team of staff members for their commitment to the work of the organisation.

Tessa Mackenzie
Chairperson
CCF Board of Directors

CCF 2016 Board of Directors



Teresa MacKenzie
(Chairperson)



Aisake Casimira



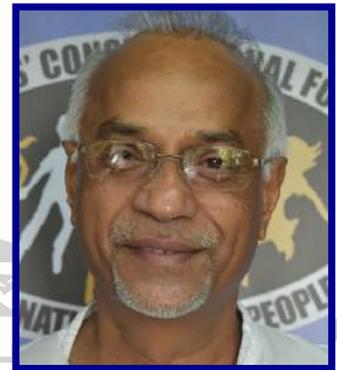
Tara Chetty



Dr. Holger Szesnat



Ratu Meli Vesikula



Prof. Vijay Naidu



Acknowledgements

Citizens' Constitutional Forum would like to acknowledge and thank our hard working staff for their commitment and dedication, for without whose efforts CCF would not be able to carry out its work throughout the community, society and the nation.

Citizens' Constitutional Forum would like to acknowledge and distinguish our donors, without whose support and funding, CCF would not be able to be the agents of change in the community, society and in the nation.

In 2016 CCF engaged with the following donors towards our programmes and activities.

AusAID

Australian Volunteers International

Bread for the World (formerly known as Evangelischer Entwicklungsdienst e.V)

British High Commission

European Union

Fiji Community Development Program

International Federation for Electoral System

International Budget Partnership

United Nation Development Program

Citizens' Constitutional Forum would like to acknowledge the contribution of the following Government Ministries, Institutions and Media who assisted CCF deliver its work in 2016.

Commissioner Central

Radio Australia

Commissioner Northern

University of the South Pacific (USP)

Commissioner Western

ABC Television

Ministry of iTaukei affairs

Pacific Islands News Association

Ministry of Youth and Sports

Islands Business

Ministry of Finance and National Planning

Ra Provincial Council Office

Ministry of Elections

Serau Provincial Council Office

Ministry of Education

Nadroga Provincial Council Office

Ministry for Foreign Affairs

Namosi Provincial Council Office

The Fiji Times

Lomaiviti Provincial Council Office

Fiji Television Limited

Naitasiri Provincial Council Office

Fiji Live

Rewa Provincial Council Office

Fiji Broadcasting Corporation

Tailevu Provincial Council Office

Mai TV

Cakaudrove Provincial Council Office

Mai Life Magazine

Bua Provincial Council Office

Fiji Sun

Macuata Provincial Council Office

University of the South School of Governances and

International Affairs

Fiji National University

Radio New Zealand

Acknowledging our CSO and International Partners.....

Citizens' Constitutional Forum would also like to acknowledge and thank the contribution of our CSO partners and International organisations.

Fiji Women's Crisis Centre (FWCC)

Fiji Women's Rights Movement (FWRM)

Transparency International Fiji (TI Fiji)

Ecumenical Centre for Research, Education and Advocacy (ECEA)

Social and Economic Empowerment Programme (SEEP)

Dialogue Fiji (DF)

Pacific Dialogue (PD)

Fiji Disabled People's Forum

Femlink Pacific

World Association for Christian Communication (WACC) Fiji

Council of Churches (FCC)

Drodrolagi Movement

National Council of Women (NCW)

Aspire Network

Haus of Khameleon

Partners in Community Development Fiji (PCDF)

Fiji Community Development Program (FCDP)

Amnesty International

United Nations Development Program (UNDP)

Human Rights Watch (HRW)

United Nations Human Rights (Office of the High Commissioner for Human Rights)

Regional Rights Resource Team (RRRT)

Conciliation Resources (CR)

Pacific Centre for Peacebuilding (PCP)

CCF

Staff 2016

CEO



**Sara Bulutani
Mataitawakilai**
Incoming CEO

EDUCATION



Sereima Lutubula
Community and
Field Officer



Viniana Cakau
Education
Support Officer



Ana Nacola
Education
Support Officer

LEGAL



Supreena Naidu
Legal Officer



Payal Reddy
Legal Research
Officer

COMMUNICATIONS



Gregory Ravo
Communications
Officer



**Varanisesse
Nasilasila**
Communications
Support Officer

PROGRAMMES



Ken Cokanasiga
Programme
Manager



Louchrisha Hussain
Programme
Support Officer

FINANCE AND
ADMINISTRATION



Navinesh Yenkanna
Incoming Finance
Manager



Lucrisha Nair
Administration
Officer



**Nanise Marama
Vakaloloma**
Housekeeping



RESEARCH



Aman Nath
Incoming
Research Officer



Vilisi Gadolo
Research
Support Officer

The Universal Declaration of Human Rights



1. We Are All Born Free & Equal. We are all born free. We all have our own thoughts and ideas. We should all be treated in the same way.



2. Don't Discriminate. These rights belong to everybody, whatever our differences.



3. The Right to Life. We all have the right to life, and to live in freedom and safety.



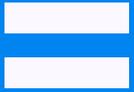
4. No Slavery. Nobody has any right to make us a slave. We cannot make anyone our slave.



5. No Torture. Nobody has any right to hurt us or to torture us.



6. You Have Rights No Matter Where You Go. I am a person just like you!



7. We're All Equal Before the Law. The law is the same for everyone. It must treat us all fairly.



8. Your Human Rights Are Protected by Law. We can all ask for the law to help us when we are not treated fairly.



9. No Unfair Detainment. Nobody has the right to put us in prison without good reason and keep us there, or to send us away from our country.



10. The Right to Trial. If we are put on trial this should be in public. The people who try us should not let anyone tell them what to do.



11. We're Always Innocent Till Proven Guilty. Nobody should be blamed for doing something until it is proven. When people say we did a bad thing we have the right to show it is not true.



12. The Right to Privacy. Nobody should try to harm our good name. Nobody has the right to come into our home, open our letters, or bother us or our family without a good reason.



13. Freedom to Move. We all have the right to go where we want in our own country and to travel as we wish.



14. The Right to Seek a Safe Place to Live. If we are frightened of being badly treated in our own country, we all have the right to run away to another country to be safe.



15. Right to a Nationality. We all have the right to belong to a country.



16. Marriage and Family. Every grown-up has the right to marry and have a family if they want to. Men and women have the same rights when they are married, and when they are separated.



17. The Right to Your Own Things. Everyone has the right to own things or share them. Nobody should take our things from us without a good reason.



18. Freedom of Thought. We all have the right to believe in what we want to believe, to have a religion, or to change it if we want.



19. Freedom of Expression. We all have the right to make up our own minds, to think what we like, to say what we think, and to share our ideas with other people.



20. The Right to Public Assembly. We all have the right to meet our friends and to work together in peace to defend our rights. Nobody can make us join a group if we don't want to.



21. The Right to Democracy. We all have the right to take part in the government of our country. Every grown-up should be allowed to choose their own leaders.



22. Social Security. We all have the right to affordable housing, medicine, education, and childcare, enough money to live on and medical help if we are ill or old.



23. Workers' Rights. Every grown-up has the right to do a job, to a fair wage for their work, and to join a trade union.



24. The Right to Play. We all have the right to rest from work and to relax.



25. Food and Shelter for All. We all have the right to a good life. Mothers and children, people who are old, unemployed or disabled, and all people have the right to be cared for.



26. The Right to Education. Education is a right. Primary school should be free. We should learn about the United Nations and how to get on with others. Our parents can choose what we learn.



27. Copyright. Copyright is a special law that protects one's own artistic creations and writings; others cannot make copies without permission. We all have the right to our own way of life and to enjoy the good things that art, science and learning bring.



28. A Fair and Free World. There must be proper order so we can all enjoy rights and freedoms in our own country and all over the world.



29. Responsibility. We have a duty to other people, and we should protect their rights and freedoms.



30. No One Can Take Away Your Human Rights.



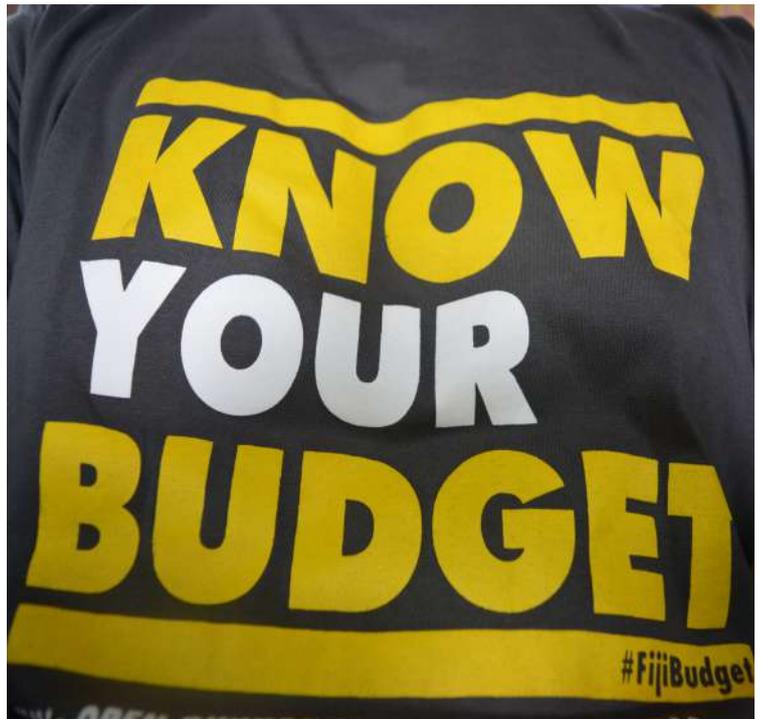
Pillar 1

.....
Empowering citizens through
education on good governance,
human rights and citizenship.

OPEN BUDGET SURVEY (OBS)

The Research Team commenced the questionnaire surveys on the eight key budget documents sanctioned by the International Budget Partnership (IBP) this year. This survey questionnaire is sanctioned for the OBS 2017 that will determine the results of each country as per the findings of the survey.

Research Officer Mr. Aman Nath attended the OBS Researchers Workshop in Bangkok, Thailand from August 30 to September 1 this year. The objectives of the Researchers Workshop were to empower the new researchers on the new methodologies of the OBS 2017 surveys and preparations for advocacy activities come 2017



UNIVERSAL PERIODIC REVIEW (UPR)

The Research Team commenced the Universal Periodic Review Working Group committee meetings on a bi-monthly basis in order to prepare for the formulation of the Mid-Term Alternative Stakeholder Submission in November 2019.

The UPR Working Group held a one-day planning workshop to identify the thematic areas of the respective non-government organizations (NGOs') into their specialized fields of work and research. The one-day planning workshop was held on June 17 at the FCDP Training Room.

The UPR Working Group also organized a one-day capacity building workshop in conjunction with the UN Office of the High Commissioner for Human Rights (OHCHR) on August 1. The OHCHR facilitated the workshop to enlighten the Working Group members on the Special Procedures of the UPR.

INTERNATIONAL ANTI-CORRUPTION DAY

International Anti-Corruption Day | 9 December, 2016.
Main Street Nausori



The International Anti Corruption Day celebration 2016 event was held on the 9th December 2016 at the Nausori Old Bus Stand forefront space in the town of Nausori. This is the second time CCF has participated in the celebration since 2015 where we targeted 400 to 500 citizens in the Central division to participate in this advocacy event.

A half day In- house interactive awareness training on Anti Corruption was conducted for 40 youth representatives from the Rewa circuit around the Nausori area.

These youth had also went through the training and information sharing on anti corruption ,its effects, dynamics surrounding it, actions to take to combat corruption, knowing and understanding the roles and responsibilities of institutions in place to submit concerns and complains of corruption and concluding the training with Anti Corruption messages on their own banner which was put up at the Nausori Market Stand booth for display.



Participants during the IAC Day at Nausori, 2016

Human Rights Day

“Know it Respect it Live it”

The 2016 Human Rights Day was commemorated on 10th December where advocates of Human Rights marched the streets of Suva. From the famous flea market to the spacious Albert park where we shared messages and raised awareness on Human Rights.

CCF with members from nearby communities joined the march with banners and t-shirts that had our message of Human Rights **“Know it, Respect it, Live it”** and also had participants take photos with our selfie-frame and gave tee-shirts away.

The day was then concluded with a final message from each civil society organization partners. The rest of the day by all present, mingling and talking about Human Rights.

Human Rights Day march | 10 December, 2016.
In the streets of Suva



Human Rights march 2016





Pillar 2

.....
Pathway to Sustainable Democracy

PARLIAMENTARY SUBMISSIONS

Your Guide to the Fiji Constitution: Our Nation Our Rights

In April 2016, the Citizens' Constitutional Forum launched its latest publication **Your Guide to the Fiji Constitution: Our Nation Our Rights**. The publication was intended as an advocacy resource tool for CCF's Community Education Team, the Guide is now used and distributed to the masses during outreach and awareness programs around Fiji. CCF has already distributed the Guide to its partners, networks, academic institutions, and schools, leaders, security and service providers.

I. Submissions on the Reform of the Sugar Industry Bills 2016 and Electoral Commission and Multi-National Observer Group (MOG)

The Research Team, led by Team Leader Mr. Aman Nath together with CEO Mr. Bulutani Mataitawakilai, delivered two submissions to the respective Parliamentary Standing Committees this year. This includes submissions on the Reform of the Sugar Industry Bills 2016 to the Economic Affairs Committee on May 22 and on the Electoral Commission and Multi-national Observer Group (MOG) Report 2014 to the Justice, Law and Human Rights Committee on August 21.

II. Written submission on the Information Bill

The CCF also made a written submission to the Fiji Parliament Standing Committee on Justice, Law and Human Rights. CCF made recommendations in the submission where it strongly believed that the bill could be rephrase from information bill to freedom of information bill. Government could improve from providing better access to information to the members of the public. Right to Information after all is a fundametal human right. The written submission was submitted to the standing committee on 5th August, 2016.



Strengthening Citizen Engagement in Fiji Initiative (SCEFI) follow up workshops

The SCEFI project activity began in March 2016 and ended in June 2016. All project activities were completed in June; the project consisted of one and half day training program focusing on promoting active citizens participation in Fiji's democracy; Inclusive decision making process, increase youth participation in development, strengthen community based organizations for development, and advocacy on national issues e.g. Constitution, strategic engagement with Parliamentarians /Govt.

These principles were integrated in the major thematic areas of the workshop on Leadership and Good Governance, Constitution and Development.

CCF greatly acknowledged the support and assistance of the Nadroga and Navosa Provincial Office and the PA's office Nadroga and Navosa for coordinating these activities. Without their support CCF would not have been able to complete these project activities.

Their presence in the villages with the CCF team enabled the participants to ask questions and make suggestions to improve their services. The provincial office also indicated their commitment and passion through partnerships for NGO's for the development of our rural communities.

Communities visited by the Education team:

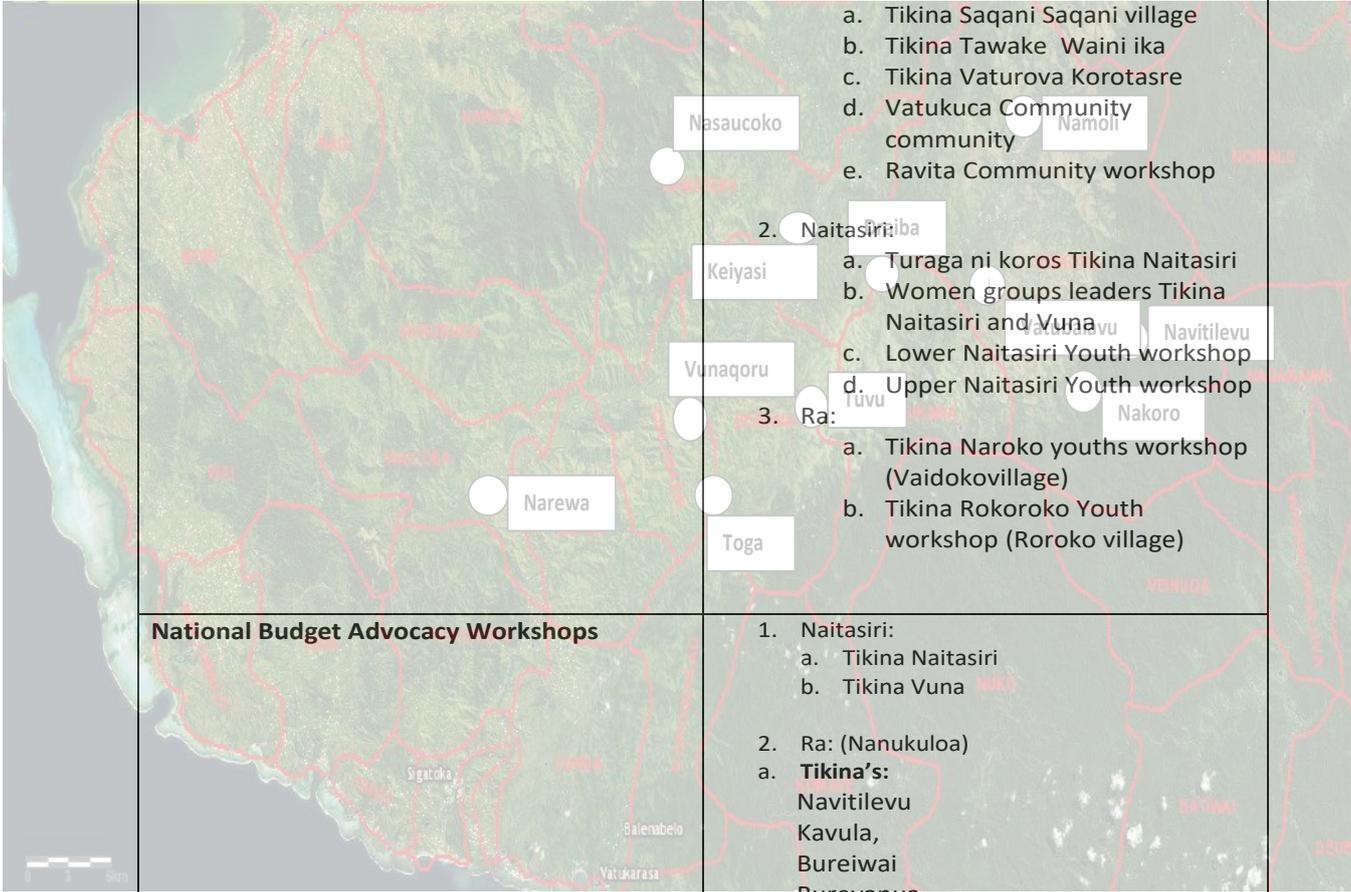
- Mavua Village
- Nabitu Community
- Raunitogo Community



Education officer Analaisa Nacola with participants during a group work discussion.

European Union - Democracy - Understanding and Action

Civic education for rural communities on active citizenship, human rights and democratic processes



Workshops	Communities:
EU DUA Community Workshops	<ol style="list-style-type: none"> Cakaudrove: <ol style="list-style-type: none"> Tikina Saqani Saqani village Tikina Tawake Waini ika Tikina Vaturova Korotasre Vatukuca Community community Ravita Community workshop Naitasiri: <ol style="list-style-type: none"> Turaga ni koros Tikina Naitasiri Women groups leaders Tikina Naitasiri and Vuna Lower Naitasiri Youth workshop Upper Naitasiri Youth workshop Ra: <ol style="list-style-type: none"> Tikina Naroko youths workshop (Vaidokovillage) Tikina Rorokoko Youth workshop (Roroko village)
National Budget Advocacy Workshops	<ol style="list-style-type: none"> Naitasiri: <ol style="list-style-type: none"> Tikina Naitasiri Tikina Vuna Ra: (Nanukuloa) <ol style="list-style-type: none"> Tikina's: Navitilevu Kavula, Bureiwai Burevanua Nalawa Nakuailava Nababa Mataso Lawaki Tokaimalo Saivou Nalaba Ra 2 Multi ethnic workshop Rakiraki with Advisory councillor's Cakaudrove <ol style="list-style-type: none"> Tikina Tawake & Tikina Saqani Tikina Vaturova
Fiji Community Development Plan	CAP 1: Nasama Fish Pond project Naitasiri CAP 2: Lekutulevu Cakaudrove water project



Pillar 3

Countering Racism and Promoting
Multiculturalism

International Convention on the Elimination of all forms of Racial Discrimination (ICERD)

Research Team resurrected the ICERD working group in order to prepare for the formulation of the NGO Alternative Stakeholder Submission. The Working Group comprises of 7 NGOs' whose field of work align with anti-racism and anti-discrimination. The working group held monthly meetings in order to track the progress of the research that will feed into the submission. The CCF hopes to deliver the NGO Alternative Stakeholder Submission by 2017 to the CERD Committee as part of the four-year periodic cycle.

CCF National Grassroots Budget Workshop Rakiraki

Citizens' Profile and Feedback - November 3-4, 2016

Pramesh Gopal, 72

Advisor of Ra Council of Women Nadovi Community



Information from workshops like this opens the minds of people. I have taken part in many submissions and had made a submission a few years back to have a resource centre run by the elderly here in Rakiraki. There has been no outcome of that to date. We have retirees who have quite a wealth of experience. It's a good workshop because most of the Advisory Councillors don't have background to ascertain things like the budget. I hope they'll take the information and share it with members' of their communities. It's also about the consistency of them sharing information with their communities. I want to inform Advisory Councillors that they are there for the people.

Hazrat Ali, 44

Advisory Councillor Narewa and Vitawa



The workshop is helpful and I will be able to explain to members about budget processes. This has enabled me to think about projects in my areas. After Tropical Cyclone Winston, we've had assistance from NGOs like Habitat for Humanity Fiji and the Australian Muslim League. In my areas we find difficulties in transportation especially in bus services for school children. It would've been good if government departments were also part of this workshop. This is not the first time I'm taking part in budget submissions.

Sera Kinikinilau, 24
Vunitogoloa Youth Coordinator



This is my first time in a budget submissions process and has been very interesting. I now know the channels we have to follow when making submissions. I will share the information with youth members. Our youth group faces funding difficulties and proposals don't go through most times. I would have liked information from the Ministry Agriculture because most people here are farmers, also from the Ministry of Youth and Sports and the Department of Environment.

Bimlesh Deo Sharma, 27
Disability Treasurer | Volivoli Community

I've learnt about budget proposal writing and about good governance practices. If anyone cheats us, they have to answer to us. People in my community need social welfare information. I would like Ministry of Economy to come and speak to us again so we can ask more questions. This is my first time in submissions. This workshop has taught me to ask questions and not be afraid of anyone.



Malakai Waqatabu, 57
Provincial Development Board Member

Thanks to CCF for enlightening us. I will share information on budget processes with the Provincial Development Board and discuss how we can empower and enhance our development process. I was a civil servant for thirty five years and this is the first time I've come across this information. We are the arm of development in Ra and we lack budget knowledge and everything linked to the budget. We lack a financial structure regarding development and priorities of the budget to consider. This is the first time I'm part of proposal writing. The problem with our culture is that we have an attitude of not asking questions and we need to get over that. People need knowledge of the budget.





Pillar 4

Advocating for a Constitution
that gurantees Human Rights and
Democracy



ANNUAL HUMAN RIGHTS MOOT COURT COMPETITION

7 September 2016 marked the first Constitution Day in Fiji. To commemorate this, the Citizens' Constitutional Forum (CCF) held its inaugural Annual Human Rights Moot Court Competition on 16th September 2016, in the High Court of Suva. The event is a component of the European Union funded project "Fiji in Transition: Towards a Sustainable Democracy in Fiji."

During the 2016 Competition, students from the University of the South Pacific and the Fiji National University argued their grounds of appeal based on a fictitious case of torture in the Court of Appeal in a single round of competition. The competition was presided over by His Lordship Mr. Justice David Alfred who then at the Awards Ceremony and dinner also awarded the Fiji National University as Winners and The University of the South Pacific as a close Runner-Up while University of the South Pacific's third year law student Ziyad Parvez was named the Best Mooter.

The purpose of the event is twofold. Firstly, the Moot Court Competition is designed to test the Bill of Rights and Constitutional Redress provisions under the Fijian Constitution. Secondly, a discussion on Human Rights Law and Practice in Fiji: Challenges and Opportunities in the Fijian jurisdiction opens up a platform for the legal fraternity and those who relate to human rights work, to consider the possible practical barriers, challenges and opportunities that human rights cases pose in the Fijian jurisdiction and share their experience. This discussion also allows the Fiji Human Rights and Anti-Discrimination Commission a space to discuss their approach to these cases providing audiences with information on the current processes and plans of the Commission.

A series of competitions in the next three years has the overall purpose of improving students' awareness and interest in human rights law and practice, and creating a demand and market for well trained human rights lawyers as the likely consequence for a healthy and robust human rights law and practice in Fiji and the Pacific Region.



Prior to the event, Fiji National University's third year law student Leona Panapasa said, "This event will be the first ever moot court competition that we will participate in and for us this is good because we see it as an opportunity to show the people that FNU does offer law studies and also has potential students to represent anyone in court or with any legal matter."

Ziyad Parvez felt that the competition would better enhance his understanding on human rights practice in Fiji. "Apart from trying to gain experience it would be interesting to see how international conventions and constitutional provisions are applied before the court and how the limitations actually prohibit the application of human rights laws," said Mr. Parvez.

Annual Public Forum

“Is the Fijian Bill of Rights Divisible”



The Citizens' Constitutional Forum (CCF) organized a successful Annual Public Forum (APF) on the Fijian Bill of Rights at the Pasifika Campus, Suva on December 2, 2016. The event was co hosted with Fiji Women's Rights Movement (FWRM) and the Fiji National University (FNU).

The APF converged four panelists who deliberated on the theme "Is the Fijian Bill of Rights Divisible" and its relevant discourse. The panelists included the Director of Fiji Human Rights and Anti-Discrimination Commission Mr. Ashwin Raj, prominent constitutional lawyer Mr. Richard Naidu, Executive Director of FemLINK Pacific Ms. Sharon Bhagwan Rolls and Member of Parliament Honourable Matai Akaoula. The Regional Representative of the Office of the United Nations High Commissioner for Human Rights, Dr. Chitrallekha Massey, moderated the forum.

"The primary objective of the Annual Public Forum is to educate and empower people on their rights enshrined in the Fijian Bill of Rights under the Constitution in order to encourage active citizenry and provide the space for robust discussions on issues of national significance," said Mr. Bulutani Mataitawakilai, the Chief Executive Officer of CCF.

Mr. Mataitawakilai highlighted that the Annual Public Forum is a major event for CCF and is a continuation of the Public Lecture series from last year. He thanked donors such as the European Union for their vital support in enabling important public forums of this nature to take shape.

The Dean of School of Business, Hospitality and Tourism Studies Professor Ram Karan thanked the CCF and FWRM for providing FNU with the opportunity to host such a great public event and looked forward to future cooperation.

The Honourable Minister for Economy and Attorney-General Mr. Aiyaz Sayed-Khaiyum delivered the closing remarks highlighting the Government's intent in implementing the Bill of Rights.

The Annual Public Forum had a good attendance and was attended by a diverse audience from different backgrounds.



Financial Statements

FOR THE YEAR ENDED 31 DECEMBER 2016

**CITIZENS' CONSTITUTIONAL FORUM LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016**

CONTENTS	PAGE NO.
Table of Contents	29
Directors' report	30-32
Statement by directors	33
Independent auditor's report	34-35
Statement of comprehensive income	36
Statement of changes in members' funds	37
Statement of financial position	38
Statement of cash flows	39
Notes to the financial statements	40-47
Disclaimer on additional financial information	48-49

CITIZENS' CONSTITUTIONAL FORUM LIMITED

DIRECTORS' REPORT

In accordance with a resolution of the board of directors, the directors herewith submit the statement of financial position of Citizens' Constitutional Forum Limited ("the company") as at 31 December 2016, the related statement of comprehensive income and statement of cash flows for the year then ended on that date and report as follows:

Establishment of Forum

Citizens' Constitutional Forum (CCF) was initially incorporated under the provisions of The Charitable Trusts Act on 11 September 1996.

Subsequently, on 10 July 2003, the entity was incorporated under the Companies Act, 1983 as a private company limited by guarantee and not having a share capital.

Directors

The names of the directors in office at the date of this report are:

Cynara Teresa Mary Mackenzie - Chairperson
Tara Chetty
Vijay Naidu
Holger Szesnat
Aisake Casimira
Ratu Meli Vesikula

Principal Activities

The principal activities of the company during the year were:

- To raise public awareness of the issues on human rights, good governance and multiculturalism.
- To promote cross-cultural and inter-ethnic dialogue with a view to reach consensus on issues affecting the whole community.
- To provide for public consultation and debate so as to minimize tension and prevent violent conflict.
- To carry out everything necessary, desirable or incidental to the accomplishment of any of the above objectives.

There were no significant changes in the nature of these activities during the financial year.

Results

The company recorded a deficit of \$49,597 for the year ended 31 December 2016 (2015: 57,020). No income tax was applicable pursuant to Part 7 (2) of the Income Tax (Exempt Income) Regulation 2016.

Dividends

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

Reserves

It is proposed that no amounts be transferred to reserves within the meaning of the Seventh Schedule of the Companies Act, 1983.

CITIZENS' CONSTITUTIONAL FORUM LIMITED

DIRECTORS' REPORT [CONT'D]

Basis of Accounting - Going Concern

The financial statements have been prepared on a going concern basis. The going concern basis has been adopted in the preparation of the financial statements on the premise that the company will continue to operate in the foreseeable future and on the understanding that the company will be able to generate sufficient cash surplus from operations and obtain continued financial assistance from donors to enable the company to meet its obligations as and when they fall due.

The directors consider the application of the going concern principle to be appropriate in the preparation of these financial statements as the company has access to financial and other support from donors.

Current and Non-Current Assets

Prior to the completion of the financial statements of the company, the directors took reasonable steps to ascertain whether any current and non-current assets were unlikely to realise in the ordinary course of business their values as shown in the accounting records of the company. Where necessary, these assets have been written down or adequate provision has been made to bring the values of such assets to an amount that they might be expected to realise.

As at the date of this report, the directors are not aware of any circumstances, which would render the values attributed to current and non-current assets in the company's financial statements misleading.

Unusual Transactions

In the opinion of the directors, the results of the operations of the company during the financial year were not substantially affected by any item, transaction or event of an abnormal character, nor has there arisen between the end of the financial year and the date of this report any item, transaction or event of an abnormal character, likely, in the opinion of the directors, to affect substantially the results of the operations of the company in the current financial year.

Significant Events During the Year

On 31 March 2016, Dialogue Fiji was registered as a separate independent organization. Thereafter, a separate books of account are maintained by Dialogue Fiji and management duties are performed by Dialogue Fiji. Prior to 31 March 2016, the books of account were recorded in the books of Citizens' Constitutional Forum Limited and management duties were performed by Citizens' Constitutional Forum Limited (CCF).

The financial effects of the above event has been incorporated in the financial statements for the year ended 31 December 2016.

Events Subsequent to Balance Date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the company, the results of those operations, or the state of affairs of the company in future financial years.

Other Circumstances

As at the date of this report:

- (i) no charge on the assets of the company has been given since the end of the financial year to secure the liabilities of any other person;
- (ii) no other contingent liabilities have arisen since the end of the financial year for which the company could become liable; and

CITIZENS' CONSTITUTIONAL FORUM LIMITED

DIRECTORS' REPORT [CONT'D]

Other Circumstances (Cont'd)

- (iii) no contingent liabilities or other liabilities of the company has become or is likely to become enforceable within the period of twelve months after the end of the financial year which, in the opinion of the directors, will or may substantially affect the ability of the company to meet its obligations as and when they fall due.

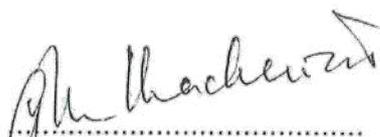
As at the date of this report, the directors are not aware of any circumstances that have arisen, not otherwise dealt with in this report or the company's financial statements, which would make adherence to the existing method of valuation of assets or liabilities of the company misleading or inappropriate.

Directors' Benefits

Since the end of the previous financial year, no director has received or become entitled to receive a benefit (other than those disclosed in the financial statements and / or included in the aggregate amount of emoluments received or due and receivable by directors shown in the financial statements or received as the fixed salary of a full-time employee of the company or a related corporation) by reason of a contract made by the company or by a related corporation with the director or with a firm of which he/she is a member, or with a company in which he/she has a substantial financial interest.

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

Dated this 29 day of September 2017.


.....
Director


.....
Director

CITIZENS' CONSTITUTIONAL FORUM LIMITED

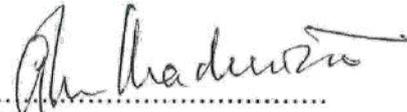
STATEMENT BY DIRECTORS

In accordance with a resolution of the board of directors of Citizens' Constitutional Forum Limited, we state that in the opinion of the directors:

- [i] the accompanying statement of comprehensive income of the company is drawn up so as to give a true and fair view of the results of the company for the year ended 31 December 2016;
- [ii] the accompanying statement of financial position of the company is drawn up so as to give a true and fair view of the state of affairs of the company as at 31 December 2016;
- [iii] the accompanying statement of cash flows of the company is drawn up so as to give a true and fair view of the cash flows of the company for the year ended 31 December 2016;
- [iv] the financial statements have been prepared in accordance with International Financial Reporting Standard for Small and Medium-sized Entities and with the requirements of Companies Act, 1983;
- [v] at the date of this statement, there are reasonable grounds to believe that the company will be able to pay its debts as and when they fall due; and
- [vi] all related party transactions have been adequately recorded in the books of the company.

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

Dated this 29th day of September 2017.


.....
Director


.....
Director

INDEPENDENT AUDITOR'S REPORT

Page 6

To the Members of Citizens' Constitutional Forum Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Citizens' Constitutional Forum Limited (the company), which comprise the statement of financial position as at 31 December 2016, and the statement of comprehensive income and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the company as at 31 December 2016, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISA). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the company in accordance with the International Ethics Standards Board for Accountant's *Code of Ethics for Professional Accountants (IESBA Code)* together with the ethical requirements that are relevant to our audit of the financial statements in Fiji and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Management and Directors for the Financial Statements

The management and directors of the company are responsible for the preparation and fair presentation of the financial statements in accordance with IFRS for SMEs, and for such internal control as the management and directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the management and directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management and directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

The management and directors are responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud and error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

INDEPENDENT AUDITOR'S REPORT [CONT'D]

To the Members of Citizens' Constitutional Forum Limited (Cont'd)

Auditor's Responsibilities for the Audit of the Financial Statements (Cont'd)

As part of an audit in accordance with ISA, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management and directors.
- Conclude on the appropriateness of the management's and directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures, are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the management and directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

In our opinion:

- a) proper books of account have been kept by the company, so far as it appears from our examination of those books;
- b) the financial statements are in agreement with the books of account; and
- c) to the best of our information and according to the explanations given to us, the financial statements give the information 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
29 SEPTEMBER 2017



BDO
CHARTERED ACCOUNTANTS

CITIZENS' CONSTITUTIONAL FORUM LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2016

	<u>Notes</u>	<u>2016</u>	<u>2015</u>
Income			
Grants	4	\$ 624,831	635,766
Grants -Dialogue Fiji		30,430	198,697
Events Management charges		19,905	28,148
Amortization of deferred income		4,572	12,209
Interest		2,968	3,404
Dividend Income		541	3,415
Miscellaneous Income		999	23,575
		<hr/>	<hr/>
Total Income		684,246	905,214
Expenses			
Audit fees - Statutory audit		4,905	5,123
- Project audit		5,382	18,242
CCF's contribution as co-funder		7,313	22,475
Depreciation		14,705	27,712
Dialogue Fiji expenses		24,103	199,389
Project activities, events and workshop expenses		253,225	223,736
Rent		39,240	41,400
Employee remuneration and other costs		350,170	357,311
Overseas travel and other costs		5,586	12,285
Other administrative costs		29,214	54,561
		<hr/>	<hr/>
Total Expenses		733,843	962,234
Net deficit for the year		(49,597)	(57,020)
Other comprehensive income			
Gain on remeasuring of available-for-sale financial assets		1,190	-
		<hr/>	<hr/>
Total comprehensive loss for the year		\$ (48,407)	(57,020)

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

**CITIZENS' CONSTITUTIONAL FORUM LIMITED
STATEMENT OF CHANGES IN MEMBERS' FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2016**

	Accumulated Funds	Investment Revaluation Reserve	Total
	\$	\$	\$
Balance as at 1 January 2015	353,142	-	353,142
Deficit for the year	(57,020)	-	(57,020)
Balance as at 31 December 2015	296,122		296,122
Deficit for the year	(49,597)	-	(49,597)
Transfer of Dialogue Fiji Funds (Note 17)	(70,911)	-	(70,911)
Other comprehensive income:			
Gain on remeasuring of available-for- sale financial assets	-	1,190	1,190
Balance as at 31 December 2016	175,614	1,190	176,804

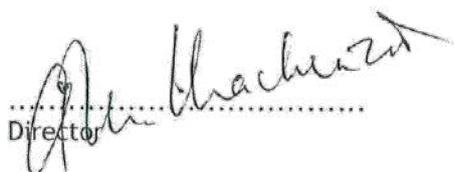
The accompanying notes form an integral part of this statement of changes in members' funds.

CITIZENS' CONSTITUTIONAL FORUM LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2016

	<u>Notes</u>	<u>2016</u>	<u>2015</u>
CURRENT ASSETS			
Cash on hand and at bank		\$ 302,836	486,332
Receivables	5	12,552	20,407
Held-to-maturity investments	6	79,253	74,676
Total current assets		394,641	581,415
NON-CURRENT ASSETS			
Available-for-sale financial assets	7	15,428	13,697
Furniture and equipment	8	18,826	34,815
Total non-current assets		34,254	48,512
TOTAL ASSETS		428,895	629,927
CURRENT LIABILITIES			
Payables	9	63,403	72,507
Deferred income	10	183,259	251,872
Provisions	11	5,429	9,426
Total current liabilities		252,091	333,805
TOTAL LIABILITIES		252,091	333,805
NET ASSETS		176,804	296,122
MEMBERS' FUNDS			
Share capital	13	-	-
Investment Revaluation Reserve		1,190	-
Accumulated funds		175,614	296,122
TOTAL MEMBERS' FUNDS		\$ 176,804	296,122

The accompanying notes form an integral part of this statement of financial position.

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


 Director


 Director

**CITIZENS' CONSTITUTIONAL FORUM LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2016**

	<u>Notes</u>	2016 Inflows/ (Outflows)	2015 Inflows/ (Outflows)
Cash flows from operating activities			
Receipts from donors and contributors		\$ 612,385	618,036
Payments to suppliers and employees		(723,637)	(940,696)
Net cash used in operating activities		(111,252)	(322,660)
Cash flows from investing activities			
Proceeds from sale of furniture and equipment		-	-
Payments for furniture and equipment	8	(2,226)	(15,547)
Proceeds from withdrawal of term deposit		75,184	138,627
Payment for investments		(75,445)	(75,187)
Net cash provided by / (used in) investing activities		(2,487)	47,893
Net decrease in cash and cash equivalents		(113,739)	(274,767)
Transfer of Dialogue Fiji cash and cash equivalents		(69,757)	-
Cash and cash equivalents at the beginning of the year		486,332	761,099
Cash and cash equivalents at the end of the year	12	\$ 302,836	486,332

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

**CITIZENS' CONSTITUTIONAL FORUM LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016**

NOTE 1. GENERAL INFORMATION

a) Company Details

Citizens' Constitutional Forum (CCF) was initially incorporated under the provisions of The Charitable Trusts Act on 11 September 1996.

Subsequently, 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.

The registered office and the principal place of business of the company is located at 23 Denison Road, Suva.

b) Principal Activities

The principal activities of the company during the year were:

- To raise public awareness of the issues on human rights, good governance and multiculturalism.
- To promote cross-cultural and inter-ethnic dialogue with a view to reach consensus on issues affecting the whole community.
- To provide for public consultation and debate so as to minimize tension and prevent violent conflict.
- To carry out everything necessary, desirable or incidental to the accomplishment of any of the above objectives.

There were no significant changes in the nature of these activities during the financial year.

NOTE 2. BASIS OF PREPARATION

a) Basis of Preparation

The financial statements have been prepared on the basis of historical cost.

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

b) Statement of compliance

The financial statements have been prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs) and in compliance with the requirements of the Companies Act, 1983.

c) Presentation and functional currency

The company operates in Fiji and hence its financial statements are presented in Fiji dollars, which is the company's functional and presentation currency.

d) Comparatives

Where necessary, amounts relating to prior years have been reclassified to facilitate comparison and achieve consistency in disclosure with current year amounts.

NOTE 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

a) Incoming Resources

(i) Grants

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 initially deferred and 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 ongoing financial support to the company with no specific future related costs are recognized as income upon receipt.

(ii) Interest

Interest is recognised as the interest accrues (taking into account the effective yield on the assets) unless collectability is in doubt.

(iii) Dividend

Dividend income from investments is recognised when the right to receive payment is established.

(iv) Events management charges

Events management charge relates to funds received from the donors which are kept aside for administrative costs of the projects after obtaining approval from the donors. This is mainly for projects which do not have explicit budget lines for administration cost.

The funds relating to Events management charge is initially deferred and recognized as income upon incurring administrative cost of the project.

b) Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and cash in banks that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value.

c) Furniture and Equipment

Furniture and equipment is measured at cost less accumulated depreciation and impairment loss. Cost includes expenditure that is directly attributable to the acquisition of the asset. Depreciation is computed on a straight line basis at rates sufficient to depreciate the cost over its estimated economic useful lives of the assets.

Furniture and equipment is depreciated using the following rates:

Furniture and fittings	-	20% -25%
Computer and office equipment	-	12% - 50%

Profits and losses on disposals of Furniture and equipment are taken into account in determining the results for the year.

d) Income Tax

Income of the company is exempt from Income Tax in accordance with Part 7 (2) of the Income Tax (Exempt Income) Regulation 2016.

NOTE 3. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

e) Financial Assets

The company's financial assets comprises of held-to-maturity investments and available-for-sale financial assets. The classification depends on the nature and purpose for which the financial assets were acquired and is determined at the time of initial recognition.

(i) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the company's management has the positive intention and ability to hold to maturity. Held-to-maturity investments are included in non-current assets, except for those with maturities less than 12 months from the balance sheet date, which is classified as current asset. Held-to-maturity investments are subsequently measured at amortised cost.

(ii) Available-for-sale financial assets

Investment in Unit Trust of Fiji is classified as available-for-sale investment. This is carried at fair value with changes in fair value recognised in other comprehensive income and accumulated in the investment revaluation reserve.

Purchases and sales of available-for-sale financial assets are recognised on settlement date with any change in fair value between trade date and settlement date being recognised in the investment revaluation reserve. On sale, the cumulative gain or loss recognised in other comprehensive income is reclassified from the investment revaluation reserve to profit or loss.

Dividends on available-for-sale financial assets are recognised in the statement of comprehensive income as part of other income when the company's right to receive payments is established.

f) Deferred Income

Grant received in advance, relating to various projects are deferred and amortised over the periods to which the grant relates to or the periods during which the company received contracted benefits.

Assets acquired through capital grants are capitalised to furniture and equipment and the corresponding credit is taken as deferred income. Furniture and equipment are depreciated over their estimated useful lives. The benefit arising from the capital grants being the recoupment through depreciation is credited to income over the period of the useful lives of those assets.

g) Payables

Payables are recognised when the company becomes obliged to make future payments resulting from the purchase of goods and services.

h) Employee Benefits

Wages and salaries

Liabilities for wages and salaries expected to be settled within 12 months of the reporting date are accrued up to the reporting date.

Annual leave

The liability for annual leave is recognized in the provision for employee entitlements. These liabilities are expected to be settled within 12 months and are measured at their nominal values using the remuneration rate expected to apply at the time of the settlement.

Defined contribution plans

Contributions to Fiji National Provident Fund are expensed when incurred.

CITIZENS' CONSTITUTIONAL FORUM LIMITED
 NOTES TO THE FINANCIAL STATEMENTS [CONT'D]
 FOR THE YEAR ENDED 31 DECEMBER 2016

NOTE 3. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

i) Leased assets

Company as lessee

Operating lease payments are recognized as an expense on a straight line basis over the lease term, except where another systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed.

NOTE 4. GRANTS	2016	2015
<u>Donor</u>		
Australian Volunteers International	\$ 9,069	2,206
Bread for the World (formerly known as Evangelischer Entwicklungsdienst e.V)	183,008	408,650
Conciliation Resources	98,705	263
European Union	159,865	78,930
Fiji Community Development Program	86,583	41,063
International Federation for Electoral System	-	9,529
International Budget Partnership	820	21,770
United Nation Development Program	86,781	73,355
Total grant income	<u>624,831</u>	<u>635,766</u>

NOTE 5. RECEIVABLES

Cost recovery receivables	167	167
Bonds and deposits	5,129	7,500
Prepayments	4,738	5,318
Other receivables	2,518	7,422
Total receivables	<u>12,552</u>	<u>20,407</u>

NOTE 6. HELD-TO-MATURITY INVESTMENTS

Current

Term deposits

ANZ Banking Group Limited	3,121	17,308
Credit Corporation (Fiji) Limited	-	57,368
Kontiki Finance Limited (a)	76,132	-
Total current held-to-maturity investments	<u>\$ 79,253</u>	<u>74,676</u>

During the year, the company withdrew term deposits from Credit Corporation (Fiji) Limited and ANZ Banking Group Limited and deposited these funds in Kontiki Finance Limited.

CITIZENS' CONSTITUTIONAL FORUM LIMITED
 NOTES TO THE FINANCIAL STATEMENTS [CONT'D]
 FOR THE YEAR ENDED 31 DECEMBER 2016

NOTE 7. AVAILABLE-FOR-SALE FINANCIAL ASSETS	2016	2015
Non - Current		
Units in Unit Trust of Fiji	\$ 15,428	13,697
Reconciliation of available-for-sale financial assets		
Opening Balance	13,697	10,282
Dividend re-invested	541	3,415
Gain on remeasuring available-for- sale financial assets	1,190	-
Closing balance	15,428	13,697

NOTE 8. FURNITURE AND EQUIPMENT

Furniture and fittings	69,452	69,452
Less: accumulated depreciation	(67,621)	(66,498)
	1,831	2,954
Computer and office equipment	139,181	143,587
Less: accumulated depreciation	(122,186)	(111,726)
	16,995	31,861
Total furniture and equipment, net	18,826	34,815

Movements in Carrying Amounts

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

	Furniture and fittings	Computer and office equipment	Total 2016	Total 2015
	\$	\$	\$	\$
Opening balance	2,954	31,861	34,815	47,400
Additions	-	2,226	2,226	15,547
Transfer of Dialogue Fiji Assets (Note 17)	-	(3,510)	(3,510)	-
Disposals	-	-	-	(420)
Depreciation expense	(1,123)	(13,582)	(14,705)	(27,712)
Closing balance	1,831	16,995	18,826	34,815

NOTE 9. PAYABLES

Trade payables	342	995
Other payables and accrued liabilities	63,061	71,512
	\$ 63,403	72,507

CITIZENS' CONSTITUTIONAL FORUM LIMITED
 NOTES TO THE FINANCIAL STATEMENTS [CONT'D]
 FOR THE YEAR ENDED 31 DECEMBER 2016

NOTE 10. DEFERRED INCOME

	2016	2015
<i>Deferred income relating to operating grants received from:</i>		
Australian Volunteers International	\$ -	9,069
Bread for the World (formely known as Evangelisher Entwicklungsdienst e.V)	140,040	73,877
Conciliation Resources	18,909	51,145
Fiji Community Development Program	5,048	13,107
International Budget Partnership	1,142	-
United Nations Development Program	-	62,653
United Nations Development Program - International Anti- Corruption Day	3,647	-
United Nations Development Program - Dialogue Fiji	-	18,788
Conciliation Resources- Dialogue Fiji	-	11,642
Events Management charges	9,083	676
	<u>177,869</u>	<u>240,957</u>
<i>Deferred income relating to furniture and fittings funded by:</i>		
AusAID	1,223	1,223
European Union	4,071	4,071
Bread for the World	2,735	2,735
Less: Accumulated amortization	(6,436)	(5,570)
	<u>1,593</u>	<u>2,459</u>
<i>Deferred income relating to computer and office equipment funded by:</i>		
AusAID	21,565	21,565
European Union	17,982	15,756
Conciliation Resources	3,896	3,896
Bread for the World	4,983	4,983
Conciliation Resources - Dialogue Fiji	2,304	2,304
European Union - Dialogue Fiji	2,528	2,528
Less: Accumulated amortization	(46,281)	(42,576)
	<u>6,977</u>	<u>8,456</u>
Less: Transfer of Dialogue Fiji Deferred Capital Grant		
Conciliation Resources - Dialogue Fiji	(2,304)	-
European Union - Dialogue Fiji	(2,528)	-
Less: Accumulated amortization	1,652	-
Written Down Value of Dialogue Fiji Deferred Capital Grant (Note 17)	(3,180)	-
	<u>3,797</u>	<u>8,456</u>
Total deferred income, net	<u>183,259</u>	<u>251,872</u>
NOTE 11. PROVISIONS		
Current		
Employee entitlements	\$ 5,429	9,426

**CITIZENS' CONSTITUTIONAL FORUM LIMITED
NOTES TO THE FINANCIAL STATEMENTS [CONT'D]
FOR THE YEAR ENDED 31 DECEMBER 2016**

NOTE 12. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of cash on hand and balance. Cash and cash equivalents included in the statement of cash flows comprise the following statement of financial position amounts:

	<u>2016</u>	<u>2015</u>
Cash on hand and with banks	\$ 302,836	486,332
Total cash and cash equivalents	<u>302,836</u>	<u>486,332</u>

NOTE 13. 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 states that each member is required to contribute a maximum of \$20 towards meeting any outstanding obligations of the company.

As at 31 December 2016, the number of members was 6. Furthermore, the Memorandum of Association states 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 14. COMMITMENTS

a) Capital commitments as at 31 December 2016 amounted to \$Nil (2015: \$Nil).

b) Operating lease commitments contracted for rental is payable as follows:

Not later than one year	39,240	39,240
Later than one year but not later than five years	<u>6,540</u>	<u>45,780</u>
Total operating lease commitments	\$ <u>45,780</u>	<u>85,020</u>

NOTE 15. CONTINGENT LIABILITY

Contingent liabilities as at 31 December 2016 amounted to \$Nil (2016: \$Nil).

NOTE 16. RELATED PARTY DISCLOSURE

(a) Directors

The names of persons who were directors of the company at any time during the financial year are as follows:

Cynara Teresa Mary Mackenzie - Chairperson
Tara Chetty
Ratu Meli Vesikula
Holger Szesnat
Vijay Naidu
Aisake Casimira

**CITIZENS' CONSTITUTIONAL FORUM LIMITED
NOTES TO THE FINANCIAL STATEMENTS [CONT'D]
FOR THE YEAR ENDED 31 DECEMBER 2016**

NOTE 16. RELATED PARTY DISCLOSURE (CONT'D)

(b) Key management personnel remuneration:

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the organisation, directly or indirectly, including any director (whether executive or otherwise) of that organisation.

During the year, the Chief Executive Officer and the Executive Director of Dialogue Fiji (till 31 March 2016) were identified as key management personnel with the authority and responsibility for planning, directing and controlling the activities of the company.

The remuneration paid to the key management personnel for the year ended 31 December 2016 and 2015 are as follows:

	2016	2015
Salary and other benefits	\$ 70,125	91,442

NOTE 17. TRANSFER OF DIALOGUE FIJI BALANCES

The following assets and liabilities of Dialogue Fiji were transferred as at 31 March 2016 (Refer disclosure Note 18):

Assets

Cash at Bank	69,607
Petty Cash	150
Computer and office equipment (Note 8)	3,510
Deposits and Bonds	3,750

Liabilities

Deferred Income - Capital Grant (Note 10)	(3,180)
Provision for Leave	(1,625)
Other payable	(1,301)

Members' Funds

Accumulated Funds as at 31 March 2016	\$ 70,911
---------------------------------------	-----------

NOTE 18. SIGNIFICANT EVENTS DURING THE YEAR

On 31 March 2016, Dialogue Fiji was registered as a separate independent organization. Thereafter, a separate books of account are maintained by Dialogue Fiji and management duties are performed by Dialogue Fiji. Prior to 31 March 2016, the books of account were recorded in the books of Citizens' Constitutional Forum Limited and management duties were performed by Citizens' Constitutional Forum Limited (CCF).

The financial effects of the above event has been incorporated in the financial statements for the year ended 31 December 2016.

NOTE 19. EVENTS SUBSEQUENT TO BALANCE DATE

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the company, the results of those operations, or the state of affairs of the company in future financial years.

NOTE 20. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the board of directors and authorized for issue on 29 September 2017.

CITIZENS' CONSTITUTIONAL FORUM LIMITED
DISCLAIMER ON ADDITIONAL FINANCIAL INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2016

DISCLAIMER

The additional financial information presented on page 20 does not form part of the statutory financial statements. The additional financial information is in accordance with the books and records of Citizens' Constitutional Forum Limited which have been subjected to the auditing procedures applied in our statutory audit of the company for the year ended 31 December 2016. Our statutory audit did not cover all details of the additional financial information. Accordingly, we do not express an opinion on the additional financial information and no warranty of accuracy and reliability is given.

In accordance with our firm's policy, we advise that neither the firm nor any member or employee of the firm undertakes responsibility arising in any way whatsoever to any person (other than the company) in respect of such information.

SUVA, FIJI
29 SEPTEMBER 2017



BDO
CHARTERED ACCOUNTANTS

**CITIZENS' CONSTITUTIONAL FORUM LIMITED
DISCLAIMER ON ADDITIONAL FINANCIAL INFORMATION
DETAILED INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2016**

Income	2016	2015
Grants Australian Volunteers International	\$ 9,069	2,206
Conciliation Resources	98,705	263
Bread for the World (formerly known as Evangelisher Entwicklungsdienst e.V)	183,008	408,650
European Union	159,865	78,930
Fiji Community Development Program	86,583	41,063
United Nation Development Program	86,781	73,355
International Budget Partnership	820	21,770
International Federation for Electoral System	-	9,529
Grants -Dialogue Fiji		
Conciliation Resources	11,642	195,440
European Union	-	3,257
United Nation Development Program	18,788	-
Events Management charges	19,905	28,148
Amortization of deferred Income	4,572	12,209
Interest	2,968	3,404
Dividend Income	541	3,415
Gain on disposal of furniture and equipment	-	-
Miscellaneous income	999	23,575
Total income	684,246	905,214
Less expenses		
Audit fees - Statutory audit	4,905	5,123
- Project audit	5,382	18,242
Bank fees and charges	1,097	380
CCF's contribution as co-funder	7,313	22,475
Depreciation	14,705	27,712
Dialogue Fiji expenses	24,103	199,389
Electricity and water	5,914	7,104
Hospitality and entertainment	1,663	5,944
Other costs	9,759	22,016
Insurance	2,989	4,679
Legal and other related expenses	-	-
Postage and stationery	1,187	2,237
Project activities, events and workshop expenses	253,225	223,736
Rent	39,240	41,400
Repairs and maintenance	312	2,082
Employee remuneration and other costs	350,170	357,311
Telephone and internet	6,293	10,119
Overseas travel and other costs	5,586	12,285
Total expenses	733,843	962,234
Net deficit for the year	\$ (49,597)	(57,020)

NOTES

A series of horizontal dotted lines for writing notes, starting from a thick dotted line at the top and continuing down the page.



www.ccf.org.fj