

ANNUAL REPORT 2018



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
Board of Directors Report	6
Board Members	7
Acknowledgements	8
Staff Members	10
CCF's Work	13
Financial Statements	21



Pillar 1

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

Pillar 2

Facilitating a sustainable democracy through active citizenship

Pillar 3

Countering Racial and other forms of Discrimination & Promoting Multiculturalism

Chief Executive Officer's Report



CCF CEO Sara Bulutani Mataitawakilai/CCF Communications

“As mentioned in my report of 2017, 2018 is anticipated to be full of excitement...”

Warm greeting from the Citizens' Constitutional Forum (CCF).

As mentioned in my report of 2017, “2018 is anticipated to be full of excitement...”

In February, we entered a new partnership with International Institute of Democracy and Electoral Assistance (IDEA) under a project titled: “Upholding Citizens' Constitutional Rights for Democratic Consolidation in Fiji”.

In March, we have the International Convention for the Eliminations of All forms of Racism (ICERD) day and this year we worked with musicians to host a music concert with the theme: “Equal at the Mic”.

In April, we saw the revival of our community education team followed by the implementation of our community engagement workshops and trainings. In August, under the Upholding Citizens' Constitutional Rights for Democratic Consolidation in Fiji project we implemented two university-based seminars on the Role of Democracy. These were held in Suva and Lautoka.

In September, a few international days were observed like International Peace Day, International Day of Democracy.

In October, we honoured Fiji Day in Lautoka and also our Annual Public Forum (APF). The APF was held in partnership with the University of Fiji on the theme: “Freedom of Expression – Recognition and responsibility about this right and me” where each of the panelists' spoke from their own perspectives on the theme relating it to their backgrounds in terms of the work they do.

November 14th was an important date for Fiji, as this was the date set for General Elections.

Each year we close with the celebration of Human Rights Day. This was done in collaboration with the wider local civil society network. We honoured Human Rights Day with a march in the capital city that was supported by the general public.

I would like to everyone for all the hard work done in 2018 and look forward to what the new year will bring.

Sara Bulutani Mataitawakilai
Chief Executive Officer



Board of Director's Report



Teresa MacKenzie / CCF Communications

Welcome to this CCF Annual report for 2018. The year was a busy one with our Community Education team rebuilt and busy training trainers in the Serua areas and helping to develop village development plans. Two new projects funded by the European Union were started; the Participative Democracy and Accountability Action Programme and the Upholding Citizens' Constitutional Rights for Democratic Consolidation in Fiji. With such long names these programmes have become known in house as PDA and C3. They are being undertaken in partnership with a few other selected NGOs.

This year we took two of our public activities to the West. In partnership with the University of the South Pacific School of Governance, Development and International Affairs a seminar on The Role of Elections in a Democracy was held on two consecutive days in August, first in Suva and then in Lautoka.

Professor Jon Fraenkel of Victoria University, Wellington, New Zealand was the keynote speaker. Our Annual Public Forum was held in October in partnership with the University of Fiji's School of

Law at the University's campus in Lautoka. The topic discussed was Freedom of Expression – "Recognition and responsibility about this right and me"

In February the UN High Commissioner for Human Rights Mr Zeid Ra'ad Al Hussein, visited Fiji. CCF partnered with the NGO Coalition on Human Rights to prepare a submission for presentation to the High Commissioner.

With the General Elections expected and eventually held in November, our plan to train local observers for the Elections did not get off the ground as only international observers were allowed.

As usual we celebrated International Days such as ICERD Day, International Peace Day, Human Rights Day.

I take this opportunity to thank our funders whose generosity enables us to carry on our important programmes.

Tessa Mackenzie
Chairperson
CCF Board of Directors

CCF 2018

Board of Directors



Teresa MacKenzie
(Chairperson)



Mereoni Chung



Tara Chetty



Dr. Holger Szesnat



Ratu Meli Vesikula



Peter Singh



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. We acknowledge our donors Brot Für Die Welt, The European Union, IBP and Misereor.

In 2018 CCF engaged with the following institutions through our activity implementation and respective programmes. We wish to acknowledge the following:

We Acknowledge the following Government Ministries, Institutions and Media:

Government:

Commissioner Central
Commissioner Western
Commissioner Northern
Commissioner Eastern
ITAB - iTaukei Affairs Board Provincial Office
Ministry of Youth and Sports
Rabi Council of Leaders
Department of Women Rabi
Vunimaqo Forestry Office
iTaukei Affairs Training Unit
National Planning Office

Institutions:

Fiji National University
University of Fiji
University of the South Pacific
Fijian Elections Office
Consumer Council of Fiji
ANZ Rural Banking
FHRADC - Fiji Human Rights and Anti-Discrimination Commission
FPRA - Fiji Performing Rights Association

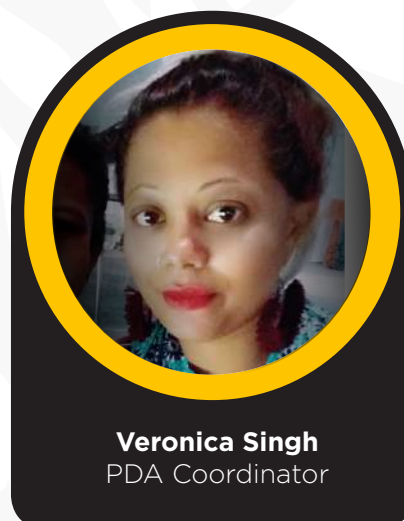
The local, regional and International Media.

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.

- Amnesty International
- Aspire Network
- Conciliation Resources (CR)
- Council of Churches (FCC)
- Dialogue Fiji (DF)
- Diplomacy Training Program
- DIVA for Equality - Diverse Voices and Actions for Equality Fiji
- Drodrolagi Movement
- Ecumenical Centre for Research, Education and Advocacy (ECEA)
- Femlink Pacific
- Fiji Disabled People's Forum
- Fiji Women's Crisis Centre (FWCC)
- Fiji Women's Rights Movement (FWRM)
- Haus of Khameleon
- Human Rights Watch (HRW)
- Insight Global
- International IDEA
- Media Watch Group
- National Council of Women (NCW)
- Pacific Centre for Peacebuilding (PCP)
- Pacific Council of Churches
- Pacific Dialogue (PD)
- Partners in Community Development Fiji (PCDF)
- PIANGO - Pacific Islands Association of Non-Governmental Organisations
- Rainbow Pride Fiji (RPF)
- Regional Rights Resource Team (RRRT)
- Social and Economic Empowerment Programme (SEEP)
- Spoken Word
- Transparency International Fiji (TI Fiji)
- United Nations Development Program (UNDP)
- United Nations Human Rights (Office of the High Commissioner for Human Rights)
- University of New South Wales
- World Association for Christian Communication (WACC) Fiji

CCF Staff | 2018

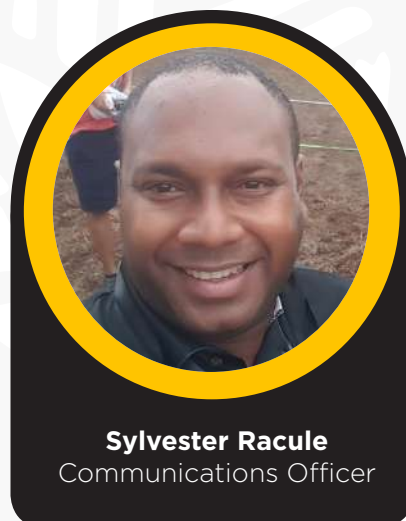




Viniana Cakau
Community Programme
Coordinator



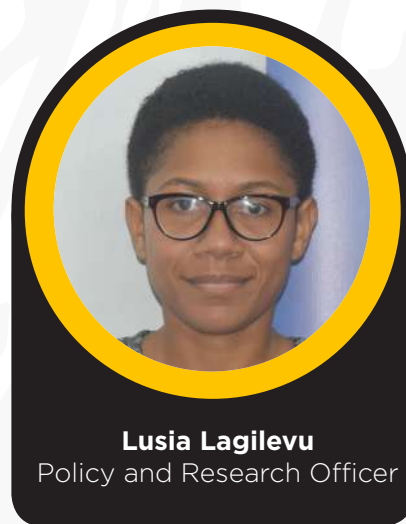
Vilisi Gadolo
Research Officer



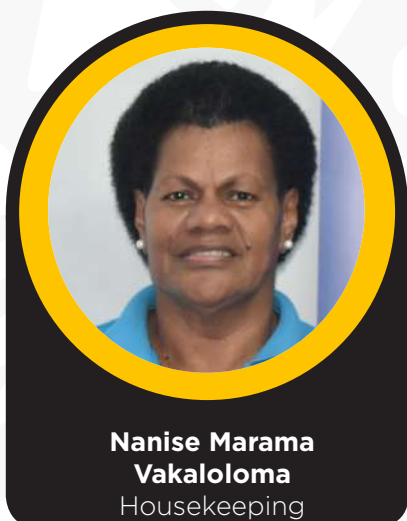
Sylvester Racule
Communications Officer



Sevanaia Tuicau
Community Programme
Facilitator



Lusia Lagilevu
Policy and Research Officer



**Nanise Marama
Vakaloloma**
Housekeeping

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.



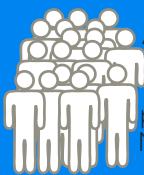
17. The Right to Your Own Things. Everyone has the right to own things or share them. Nobody should take our things from us without a good reason.



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.

Community Education Program

Education team:

Viniana Cakau

Sevanaia Tuicau

Donors: European Union

2018 Projects:

(1) Participative Democracy and Accountability Action (PDA)

Overall Objective: Strengthen democratic governance in Fiji through effective and sustained participation of civil society and marginalized groups in local and national policy making.

(2) Upholding Citizens' Constitutional Rights for Democratic Consolidation in Fiji (C3)

Impact: Enhanced contribution of civil society organisations (CSOs) to democratic consolidation, in partnership with citizens and public bodies.

Outcome: Enhanced capacity of CSOs to increase citizens' understanding of their constitutional rights and to facilitate engagement with state institutions and elected representatives.

Under the PDA project, CCF conducted:



- 13 Community Education Workshops



- 3 Community Facilitator Workshops



- 4 National Budget Advocacy Workshops



- 1 National Budget Analysis Forum

Through this workshops, 23 Support Development Plans for the Serua Province were completed.

Under the C3 project, CCF conducted:



- 2 public meetings

Highlights for Research

The Universal Periodic Review (UPR) Coordination of CSOs by CCF as Secretariat

CCF has been the secretariat of the UPR CSO Working Group comprising of ten plus NGOs who have been collating and sharing information on themes related to the recommendations from the 2nd UPR Cycle. NGOs are Fiji Women's Rights Movement, Fiji Council of Social Services, Fiji Disabled People's Federation, Fiji Women's Crisis Centre, Haus of Kameleon, Rainbow Pride Foundation, Save the Children Fiji, Ecumenical Centre for Research Education and Advocacy, Social Empowerment Education Programme, Bua Urban Youth Network, Pacific Centre for Peace-building and Fiji Trades Union Congress. Thematic areas researched were Institutional and Human Rights Infrastructure; Civic education and the Electoral Process; On-going Constitutional Challenges; Torture and ill-treatment; Equality and freedom from discrimination; Women's Rights; Freedom of Assembly and Freedom of Association; Right to work and to just and favourable conditions of work; Right of the Child; Rights of Minorities and Indigenous peoples; Rights of persons living with disabilities and Mining.

The collation of information and data would lead to the submission of the UPR CSO Joint report in March 2019. There were monthly working group meetings for the past few years since the last cycle. A highlight was partnering with the United Nations Office of the High Commissioner on Human Rights (UNOHCHR) in June 2018 for a two day workshop on UPR and the Convention on the Elimination of all forms of Racial Discrimination (CERD) processes for CSOs. Feedback from the two day workshop was positive in terms of enhancing understanding of UN processes

especially on how the Human Rights Council functions and the UPR reporting mechanism. It was also to reiterate the importance of the CSO working group members communicating to CCF pressing issues and updates related to their thematic areas. There was another drafting workshop in December to put together new information and data. The secretariat role is challenging in terms of coordinating the working group as each NGO has their own mandates and activities to accomplish.

Open Budget Survey 2017

January to April 2018 was focused on the dissemination of the results for the Open Budget Survey (OBS) 2017. The survey measures the timeliness of the publishing of eight key budget documents by governments. The documents are the Pre Budget Statement, Citizens' Budget, Executive Budget Proposal, Enacted Budget, Mid-Year Review, Year End Review, In-Year reports and Audit Report.

The activity was funded by the International Budget Partnership in Washington DC which officially released the scores in January. CCF Dissemination of the scores included a Press Conference and the release of fact sheets, printing of banners and the release of a info graphics video. Fiji scored 41/100 for Budget Transparency on the Open Budget Index, 15/100 for Budget Participation and 15/100 for Budget Oversight. There was a Media Advocacy workshop which included sessions on the Open Budget Survey.

The Banners with the scores were placed at two strategic areas in the Suva area where they were visible to the public. Factsheets were printed and distributed by the CCF Community Education team in areas they conducted civic workshops in such as the



Provinces of Serua and Cakaudrove.

The Research Officer attended a training on 'Strengthening Open Budget Practices in the Asia Pacific Region' in May. The workshop convened senior budget officials and representatives from civil society in the Asia Pacific region. The training provided CCF an opportunity to talk about the national budget consultations in Fiji from a CSO perspective.

Annual Public Forum

The Annual Public Forum with the theme 'Freedom of Expression: Recognition and Responsibility about this right and me' was held on October 5, 2018. The event had CCF collaborating with the University of Fiji's (UoF) School of Law. Prior to the event, there were two months of planning and organizing. Panelists for the event were the Chair for the Standing Committee on Law, Justice and Human Rights, the Honourable Ashnil Sudhakar, Lawyer and Activist Aman Ravindra Singh, Amnesty International Pacific Researcher Roshika Deo and the Dean of the UoF School of Law Professor Shaista Shameem. The panel was moderated by Reverend James Bhagwan. Each panelist presented on their perspectives on the theme.

The past two annual forums were in Suva so the opportunity to have the event in the West was a good one for CCF in terms of enhancing visibility and engaging students and the general public in Nadi and Lautoka.

State of the Youth Research

The Research started in June with the theme 'Youth Participation in Civil and Political Spaces'. It is a follow up from the 2014 Youth Research by CCF. Even though outsourced, the Research Officer was involved in the focus group discussions and in organizing and facilitating workshops in the West, North and the Central divisions. Survey monkey was another tool for gathering and analyzing data and information. There were over 400 respondents to the online survey. There were more than 10 focus group discussions in the aforementioned areas. The research will be published in July 2019.

The 2018 Annual Human Rights Moot Court Competition



The Citizens' Constitutional Forum hosted its Annual Human Rights Moot competition (AHRMCC) on 23 November 2018 at the High Court of Fiji in Suva. The competition was part of a European Union funded project titled: Fiji In Transition-Towards a Sustainable Constitutional Democracy. The Annual competition began in 2015 with teams from each law school in Fiji including; University of Fiji (Uni Fiji), University of South Pacific (USP) and Fiji National University (FNU).

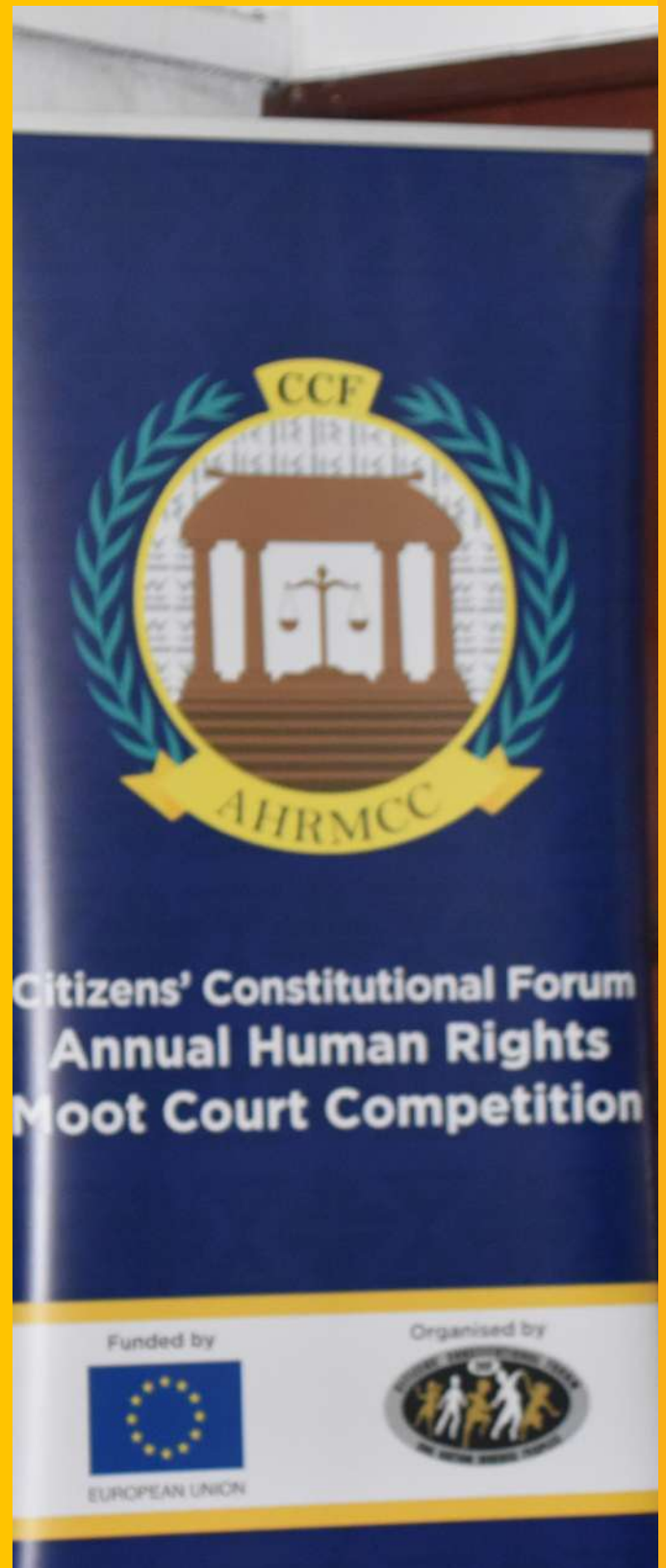
Since its commencement, the competition has focused on fictitious scenarios regarding human rights issues such as Torture and the Right of Detainees. The fictitious scenarios and the issues which the competition highlights, are drafted to create awareness on the human rights abuse allegations which the Fiji Human Rights Anti-Discrimination Commission could possibly encounter in future. The 2018 competition being the final term under the project saw teams from USP and FNU compete for the top spot in a single final round. The teams prepared for the competition following a substantive appeal hearing structure before a single Judge.

The success of the 2018 competition was attributed by various stakeholders apart from the staff of CCF. This included collaboration with the Fiji Women's Rights Movement and the FHRADC in the drafting of

the moot question. The scenario drafted focused on a fictitious case of torture and breach of the Freedom of Expression where the case was now in an appellate jurisdiction before the Court. The teams in their arguments utilized local cases, relevant domestic laws on the applicability of international conventions and quantum of damages (to some extent). The Judiciary Department of Fiji was also instrumental in the organising of the event in terms of organising for a Judge, High Court Room and a Court Clerk to give the students an opportunity to experience litigating before a court setting.

The teams were awarded accordingly to points scored in written and analytical submissions and with their oral submissions before the Court. In the 2018 competition, the USP Team were awarded the Winners for the AHRMCC. The Best Mooters award was won by Saddiq Akif Koya of USP and Miliakere Divuki Tamani of FNU.

The CCF received constructive feedback from participants, the audience and certain stakeholders noting that the competition was an important aspect in preparing law students for the profession especially in the field of human rights and encouraged the organisation to continue with similar events in future.



Communications Team Highlights

International Peace Day 2018



There was so much to celebrate, firstly, it was the International Peace Day and secondly, 2018 commemorates the 70th Anniversary of the Universal Declaration of Human Rights (UDHR). The theme for this year's International Peace Day is "The Right to Peace – The Universal Declaration of Human Rights at 70."

The aftermath of World War II in 1948 brought Nations together creating the United Nations (UN) with a dream of securing peace and justice in the world through international cooperation. This led to the formation of the UDHR which is recognized by member States of the UN. Human rights guarantees that everyone has the responsibility to respect all rights to ensure a safer world.

The 2018 Global Peace Index (GPI), produced by the Institute for Economics and Peace recorded slight improvements in peace since last year, the index chronicles a less peaceful world over the past decade. According to the GPI since 2008, the global level of peace has deteriorated by 2.14 per cent. The report highlights the eight pillars of positive peace which are a well-functioning government, free flow of information, sound business environment, high levels of human capital, acceptance of the rights of others, low levels of corruption, good relations with neighbors and equitable

distribution of resources. These pillars link to the Good Governance aspects of the work that the Citizens' Constitutional Forum (CCF) does. We also raised awareness on multiculturalism and the elimination of racial discrimination in Fiji. We urge Fijians to celebrate our diversity and to ensure that we harmoniously coexist.

CCF believes that everyone has the right to live in a peaceful world. It is our responsibility as custodians to continue to advocate for peace. We should also continuously push our leaders to promote peace through consultations and dialogues with all stakeholders. In the words of Saint Mother Teresa "If we have no peace, it is because that we've forgotten that we belong to each other."

CCF choose to celebrate the day with the residents of the Home of Compassion seeing that most of them were close to the age of 70years old. The idea was to interact with the residents, hear their stories and learn from them as to how the word peace means to them.



EMPOWERING PERSONS WITH DISABILITIES AND ENSURING INCLUSIVENESS AND EQUALITY



International Day for Persons with Disabilities observed every year on December 3rd to promote the rights and wellbeing of persons with disabilities in all spheres of society. This was also a day to create awareness of the situation of persons with disabilities in every aspect of political, social, economic and cultural life.

The team at the Citizens Constitutional Forum (CCF) joined the National Council for Persons with Disabilities (NCPD) in observing this important day at their home in Suva.

Chief Executive Officer, Sara Bulutani Maitawakilai, of the CCF firmly believes in the statement - "there is no disability, we have abilities".

"People world-wide have proven that persons living with disabilities can come up with greater things regardless of their academic qualification. It's the small things that a person delivers in a day that matters the most," said an emotional Maitawakilai.

"I challenge and encourage persons with disabilities and carers to be positive, because we have a bigger world and things to achieve,

and we can contribute effectively to the economic development, social and political development of this nation", he said.

The 2030 Agenda, pledging to "leave no one behind," is an ambitious plan of action of the international community towards a peaceful and prosperous world, where dignity of an individual person and equality among all is applied as the fundamental principle, cutting across the three pillars of the work of the United Nations: Development, Human Rights and Peace and Security. It is critical to ensure, in this regard, the full and equal participation of persons with disabilities in all spheres of society and create enabling environments by, for and with persons with disabilities.

NCDP vocational student, Raijeli Nakaukacagi, echoed the same sentiments as Mr Maitawakilai in-front of a packed NCDP hall.

"My disability will never stop me from doing the things I like, and it should never stop other children living with disability", said Nakaukacagi.

The commemoration of the International Day of Persons with Disabilities brought together NCDP affiliated organisations and government representatives, parents, students and carers to the celebrate the day at its complex in Brown St, Toorak, Suva.



CCF Marches with NGO Coalition of Human Rights

Human Rights Day (HRD) on the 10th of December this year will be special as it marks the 70th anniversary of the Universal Declaration of Human Rights.

This year's HRD advocates for everyone to stand up for their rights and those of others – civil, economic, political and cultural rights. Additionally, the day aims to enlighten us about how our rights are a foundation of sustainable development and peaceful societies. The day also acknowledges the advocates and defenders of human rights around the world.

The Citizens' Constitutional Forum (CCF) joined more than one thousand people for a march through Suva City to commemorate the day that was organized by the NGO coalition of Human Rights.

CCF Chief Executive Officer - Sara Bulutani Mataitawakilai emphasis the importance of Human Rights to all Fijians.

"Fijians must know and accept, and also exercise their rights with responsibility so as to not impinge on the rights of others," said Mr Mataitawakilai.

"It's crucial whether you live in a rural community, whether you work in the service delivery, the executive, judicial, or if you're a member of parliament – human rights applies to everyone.

The march from the Suva flea market to Sukuna Park was made up of different groups of people from around the country who came to stand for the voiceless and those who couldn't make it to the event.





Financial Statements

FOR THE YEAR ENDED 31 DECEMBER 2018

*Towards
Sustainable
Constitutional*



CITIZENS' CONSTITUTIONAL FORUM LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

**CITIZENS' CONSTITUTIONAL FORUM LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

CONTENTS	PAGE NO.
Table of Contents	1
Directors' Report	2 - 4
Directors' Declaration	5
Auditor's Independence Declaration to the Directors of Citizens' Constitutional Forum Limited	6
Independent Auditor's Report	7 - 8
Statement of Comprehensive Income	9
Statement of Changes in Members' Funds	10
Statement of Financial Position	11
Statement of Cash Flows	12
Notes to the Financial Statements	13 - 27
Disclaimer on Additional Financial Information	28

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 2018, the related statement of comprehensive income, statement of changes in members' fund 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, 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
Holger Szesnat
Ratu Meli Vesikula
Mereoni Chung
Peter Singh

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 surplus of \$2,193 for the year ended 31 December 2018 (2017: \$655). 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.

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.

DIRECTORS' REPORT [CONT'D]**Bad and Doubtful Debts**

Prior to the completion of the company's financial statements, the directors took reasonable steps to ascertain that action had been taken in relation to the writing off of bad debts and the making of allowance for doubtful debts. In the opinion of directors, adequate allowance has been made for doubtful debts.

As at the date of this report, the directors are not aware of any circumstances, which would render the amount written off for bad debts, or the allowance for doubtful debts in the company, inadequate to any substantial extent.

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 material unusual nature, nor has there arisen between the end of the financial year and the date of this report any item, transaction or event of an material unusual nature, likely, in the opinion of the directors, to affect substantially the results of the operations of the company in the current financial year.

Events Subsequent to Balance Date

No matters or circumstances have arisen since the end of the financial year which would require adjustment to, or disclosure in, the financial statements.

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 contingent liabilities have arisen since the end of the financial year for which the company could become liable; and
- (iii) no contingent liabilities or other liabilities of the company has become or are 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

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

.....
Director

RMB Venkula
Director

DIRECTORS' DECLARATION

The declaration by directors is required by the Companies Act, 2015.

The directors of the company have made a resolution that declares:

- a) In the opinion of the directors, the financial statements of the company for the financial year ended 31 December 2018:
 - i. comply with the International Financial Reporting Standards and give a true and fair view of the financial position of the company as at 31 December 2018 and of the performance and cash flows of the company for the year ended 31 December 2018; and
 - ii. have been prepared in accordance with the Companies Act, 2015.
- b) The directors have received independence declaration by auditors as required by Section 395 of the Companies Act, 2015; and
- c) At the date of this declaration, in the opinion of the directors, there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

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

Dated this 6th day of May 2019.


.....
Director


.....
Director



Tel: +679 331 4300
Fax: +679 330 1841
Email: info@bdo.com.fj
Offices in Suva and Lautoka

BDO
Chartered Accountants
Level 10, FNPF Place
343 Victoria Parade
GPO Box 855
Suva, Fiji

CITIZENS' CONSTITUTIONAL FORUM LIMITED

Page 6

AUDITOR'S INDEPENDENCE DECLARATION TO THE DIRECTORS OF CITIZENS' CONSTITUTIONAL FORUM LIMITED

As auditor for the audit of Citizens' Constitutional Forum Limited for the financial year ended 31 December 2018, I declare to the best of my knowledge and belief, there have been:

- (a) no contraventions of the auditor independence requirements of the Companies Act, 2015 in relation to the audit; and
- (b) no contraventions of any applicable code of professional conduct in relation to the audit.

Wathsala Suraweera
Partner
Suva, Fiji

**BDO
CHARTERED ACCOUNTANTS**

6 May 2019

BDO, Chartered Accountants, a Fiji Partnership, is a member firm of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.



Tel: +679 331 4300
Fax: +679 330 1841
Email: info@bdo.com.fj
Offices in Suva and Lautoka

BDO
Chartered Accountants
Level 10, FNPF Place
343 Victoria Parade
GPO Box 855
Suva, Fiji

INDEPENDENT AUDITOR'S REPORT

Page 7

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 2018, the statement of comprehensive income, statement of changes in members' fund 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 2018, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting standards (IFRS).

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 Accountants' *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 are responsible for the preparation and fair presentation of the financial statements in accordance with IFRS and the Companies Act, 2015, 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.

BDO, Chartered Accountants, a Fiji Partnership, is a member firm of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

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.

We also provide the management and directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

In our opinion, the financial statements have been prepared in accordance with the requirements of the Companies Act, 2015 in all material respects, and;

- a) we have been given all information, explanations and assistance necessary for the conduct of the audit; and
- b) the company has kept financial records sufficient to enable the financial statements to be prepared and audited.



BDO
CHARTERED ACCOUNTANTS



Wathsala Suraweera
Partner
Suva, Fiji
6 May 2019

CITIZENS' CONSTITUTIONAL FORUM LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2018

Page 9

	Notes	2018	2017
Income			
Grants	5	\$ 911,371	562,818
Events Management charges		5,312	2,235
Amortization of deferred income		4,837	3,723
Interest		5,282	4,965
Dividend income		683	584
Miscellaneous income		-	1,855
Total income		927,485	576,180
Expenses			
Audit fees - Statutory audit		5,000	4,800
- Project audit		7,079	6,867
Accounting Fees		1,500	3,190
Depreciation		6,960	10,948
Project activities, events and workshop expenses		496,789	170,770
Rent		39,240	38,921
Employee remuneration and other costs		317,560	297,683
Overseas travel and other costs		6,079	4,441
Other administrative costs		45,085	37,905
Total expenses		925,292	575,525
Net surplus for the year		2,193	655
Other comprehensive income			
<i>Items that will not be reclassified to statement of comprehensive income:</i>			
Equity investments at fair value through other comprehensive income - change in fair value		4,753	-
<i>Items that may be reclassified to statement of comprehensive income:</i>			
Gain on remeasuring of available-for-sale financial assets		-	2,397
Total comprehensive income for the year		\$ 6,946	3,052

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 2018

Page 10

	Accumulated Funds	Investment Revaluation Reserve	Total
	\$	\$	\$
Balance as at 1 January 2017	175,614	1,190	176,804
Surplus for the year	655	-	655
Other comprehensive income	-	2,397	2,397
Balance as at 31 December 2017	176,269	3,587	179,856
Surplus for the year	2,193	-	2,193
Other comprehensive income	-	4,753	4,753
Balance as at 31 December 2018	178,462	8,340	186,802

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 2018**

Page 11

	Notes	2018	2017
CURRENT ASSETS			
Cash on hand and at bank		\$ 637,113	590,650
Receivables	6	18,881	45,200
Held-to-maturity investments	7 (a)	-	84,218
Other investments	7 (b)	89,499	-
Total current assets		745,493	720,068
NON-CURRENT ASSETS			
Available-for-sale financial assets	7 (c)	-	18,409
Investments in Unit Trust of Fiji	7 (d)	23,845	-
Furniture and equipment	8	22,070	20,857
Total non-current assets		45,915	39,266
TOTAL ASSETS		791,408	759,334
CURRENT LIABILITIES			
Payables	9	61,755	60,066
Deferred income	10	520,651	500,555
Provisions	11	5,517	4,211
Total current liabilities		587,923	564,832
NON-CURRENT LIABILITIES			
Deferred capital grant	10	16,683	14,646
Total non-current liabilities		16,683	14,646
TOTAL LIABILITIES		604,606	579,478
NET ASSETS		186,802	179,856
MEMBERS' FUNDS			
Share capital	13	-	-
Investment revaluation reserve		8,340	3,587
Accumulated funds		178,462	176,269
TOTAL MEMBERS' FUNDS		\$ 186,802	179,856

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 board of directors.

CITIZENS' CONSTITUTIONAL FORUM LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2018

Page 12

	Notes	2018 Inflows/ (Outflows)	2017 Inflows/ (Outflows)
Cash flows from operating activities			
Receipts from donors and contributors		\$ 970,072	866,587
Payments to suppliers and employees		(915,436)	(565,794)
Net cash provided by operating activities		54,636	300,793
Cash flows from investing activities			
Payments for furniture and equipment		(8,173)	(12,979)
Net cash used in investing activities		(8,173)	(12,979)
Net increase in cash and cash equivalents		46,463	287,814
Cash and cash equivalents at the beginning of the year		590,650	302,836
Cash and cash equivalents at the end of the year	12	\$ 637,113	590,650

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

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, as a private company limited by guarantee and not having a share capital and domiciled in Fiji.

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 convention. Cost is based on the fair values of the consideration given in exchange for goods and services.

In the application of IFRS, management is required to make judgments, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. Judgments made by management in the application of IFRS that have significant effects on the financial statements and estimates with a significant risk of material adjustments in the next year are disclosed, where applicable, in the relevant notes to the financial statements.

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.

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements:

NOTE 2. BASIS OF PREPARATION (CONT'D)

b) Statement of compliance

The financial statements have been prepared in accordance with the Companies Act, 2015 and International Financial Reporting Standard (IFRS).

c) 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.

d) 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.

e) Comparatives

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

f) Changes in accounting policies

Except for the changes below, the company has consistently applied the accounting policies to all periods presented in these financial statements.

New Standards Applied by the Entity - IFRS 9 - Financial Instruments and IFRS 15 - Revenue from Contracts with Customers

A. IFRS 9 - Financial Instruments

The company has adopted IFRS 9 Financial Instruments issued in July 2014 from the effective date of 1 January 2018. The requirements of IFRS 9 represent a significant change from IAS 39 *Financial Instruments: Recognition and Measurement*.

The nature and effects of the key changes to the company's accounting policies resulting from its adoption of IFRS 9 are summarised below:

i. Classification of financial assets and financial liabilities

IFRS 9 contains three principal classification categories for financial assets: measured at amortised cost, fair value through other comprehensive income (FVOCI) and fair value through profit or loss (FVTPL). The classification of financial assets under IFRS 9 is generally based on the business model in which a financial asset is managed and its contractual cash flow characteristics. IFRS 9 eliminates the previous IAS 39 categories of held to maturity, loans and receivables and available for sale. The impact of transition of instruments in these categories is detailed in note 3(g) and note 2(f)A(iii).

For an explanation of how the company classifies and measures financial assets and accounts for related gains and losses under IFRS 9, refer Note 3(g).

The adoption of IFRS 9 has not had a significant effect on the company's accounting policies for financial liabilities.

NOTE 2. BASIS OF PREPARATION (CONT'D)

f) Changes in Accounting Policies (Cont'd)

New Standards Applied by the Entity - IFRS 9 - Financial Instruments and IFRS 15 - Revenue from Contracts with Customers (cont'd)

A. IFRS 9 - Financial Instruments (Cont'd)

ii. Impairment of financial assets

IFRS 9 replaces the 'incurred loss' model in IAS 39 with an 'expected credit loss' (ECL) model. The new impairment model applies to financial assets measured at amortised cost, contract assets, debt investments at FVOCI and loan commitments issued, but not to investments in equity instruments. Under IFRS 9, credit losses are recognised earlier than under IAS 39 - refer Note 3(g).

iii. Transition

Changes in accounting policies resulting from the adoption of IFRS 9 have been applied retrospectively, except as described below:

- Comparative periods have not been restated. Differences in the carrying amounts of financial assets and financial liabilities resulting from the adoption of IFRS 9 are recognised in retained earnings and reserves as at 1 January 2018. Accordingly, the information presented for 2017 does not generally reflect the requirements of IFRS 9 and therefore is not comparable to the information presented for 2018 under IFRS 9.
- The following assessments have been made on the basis of the facts and circumstances that existed at the date of initial application:
 - The determination of the business model within which a financial asset is held.
 - The designation of investments in equity instruments not held for trading as at FVOCI.
 - If an investment in a debt security had low credit risk at the date of initial application of IFRS 9, then the company assumed that the credit risk on the asset had not increased significantly since its initial recognition.

There has been no impact of transition to IFRS 9 on reserves and retained earnings at 1 January 2018.

iv. Classification of financial assets and financial liabilities on the date of initial application of IFRS 9

The following table shows the original measurement categories under IAS 39 and the new measurement categories under IFRS 9 for each class of the company's financial assets and financial liabilities as at 1 January 2018:

	Note	Original classification under IAS 39	New classification under IFRS 9	Original carrying amount under IAS 39 (\$)	New carrying amount under IFRS 9 (\$)
Financial assets					
Receivables, excluding prepayments	6	Loans and receivables	Amortised cost	40,445	40,445
Other investments	7	Held to maturity	Amortised cost	84,218	84,218
Financial assets	7	Available-for-sale	FVOCI	18,409	18,409
Cash on hand and at bank		Loans and receivables	Amortised cost	590,650	590,650
Total financial assets				733,722	733,722
Financial liabilities					
Payables	9	Other financial liabilities	Other financial liabilities	60,066	60,066
Total financial liabilities				60,066	60,066

NOTE 2. BASIS OF PREPARATION (CONT'D)

f) Changes in Accounting Policies (Cont'd)

New Standards Applied by the Entity - IFRS 9 - Financial Instruments and IFRS 15 - Revenue from Contracts with Customers (cont'd)

A. IFRS 9 - Financial Instruments (Cont'd)

iv. Classification of financial assets and financial liabilities on the date of initial application of IFRS 9 (cont'd)

The company's accounting policies on the classification of financial instruments under IFRS 9 are set out in Note 3(g). The application of these policies resulted in the reclassifications set out in the table above and explained below:

- Receivables that were classified as loans and receivables under IAS 39 are now classified at amortised cost.
- Equity securities represent investments that the company intends to hold for the long term for strategic purposes. As permitted by IFRS 9, the company has designated these investments at the date of initial application as measured at FVOCI.
- Debt securities that were previously classified as held-to-maturity are now classified at amortised cost. The company intends to hold the assets to maturity to collect contractual cash flows and these cash flows consist solely of payments of principal and interest on the principal amount outstanding.

B. IFRS 15 - Revenue from Contracts with Customers

IFRS 15 establishes a five-step model that applies to revenue arising from contracts with customers. Under IFRS 15, revenue is recognized at an amount that relates to the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer.

Based on the company's assessment, the company is not impacted by IFRS 15 as there are no complex revenue contracts.

Interpretations and amendments effective from 1 January 2018

Other amended Standards and Interpretations issued by the IASB that will apply for the first time in the annual financial statements are not expected to impact the company as they are either not relevant to the company's activities or require accounting which is consistent with the company's current accounting policies.

New standards, interpretations and amendments not yet effective

The Institute has progressed its projects dealing with the implementation of the key new accounting standard and is able to provide the following information regarding their likely impact:

A. IFRS 16 Leases

Adoption of IFRS 16 will result in the company recognising right-of-use assets and lease liabilities for all contracts that are, or contain, a lease. For leases currently classified as operating leases, under current accounting requirements the company does not recognise related assets or liabilities, and instead spreads the lease payments on a straight-line basis over the lease term, disclosing in its annual financial statements the total commitment.

NOTE 2. BASIS OF PREPARATION (CONT'D)

New standards, interpretations and amendments not yet effective (cont'd)

A. IFRS 16 Leases (Cont'd)

The directors have decided it will apply the modified retrospective adoption method in IFRS 16, and, therefore, will only recognise leases on balance sheet as at 1 January 2019. In addition, it has decided to measure right-of-use assets by reference to the measurement of the lease liability on that date. This will ensure there is no immediate impact to net assets on that date.

Instead of recognising an operating expense for its operating lease payments, the company will instead recognise interest on its lease liabilities and amortisation on its right-of-use assets. This will increase reported EBITDA by the amount of its current operating lease cost.

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) Cash and Cash Equivalents

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

b) Deferred Revenue

Deferred revenue comprises of funding received for the purchase of furniture and equipment or for a specific purpose where there is a requirement to repay funds if that purpose is not met. Such funding is treated as deferred revenue until such time the assets are acquired. A liability is recognised to the extent that such conditions are unfulfilled at the end of the reporting period.

c) 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 and sick leave

The liability for annual leave is recognised in the provision for employee benefits. These benefits 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.

Liabilities for non-accumulating sick leave are recognised when the leave is taken and measured at the rates prevailing at that time.

Defined contribution plans

Contributions to Fiji National Provident Fund are expensed when incurred.

d) Income Tax

The company is exempted from income tax in accordance with Part 7(2) of the Income Tax (Exempt Income) Regulation 2016.

NOTE 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

e) Foreign Currency

i) Transactions and balances

Foreign currency transactions are translated into the Fijian currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of comprehensive income.

f) Leased Assets

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

The company as Lessee

Operating lease payments are recognised 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.

g) Financial Instruments

(i) Recognition and initial measurement

Receivables are initially recognised when they are originated. All other financial assets and financial liabilities are initially recognised when the company becomes a party to the contractual provisions of the instrument.

A financial asset (unless it is a trade receivable without a significant financing component) or financial liability is initially measured at fair value plus, for an item not at FVTPL, transaction costs that are directly attributable to its acquisition or issue. A trade receivable without a significant financing component is initially measured at the transaction price.

(ii) Classification and subsequent measurement

Financial assets - Policy applicable from 1 January 2018

On initial recognition, a financial asset is classified as measured at: amortised cost; FVOCI - debt investment; FVOCI - equity investment; or FVTPL.

Financial assets are not reclassified subsequent to their initial recognition unless the company changes its business model for managing financial assets in which case all affected financial assets are reclassified on the first day of the first reporting period following the change in the business model.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTPL:

- it is held within a business model whose objective is to hold assets to collect contractual cash flows; and
- its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

On initial recognition of an equity investment that is not held for trading, the company may irrevocably elect to present subsequent changes in the investment's fair value in OCI. This election is made on an investment-by-investment basis.

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

(ii) Classification and subsequent measurement (cont'd)

Financial assets - Policy applicable from 1 January 2018 (Cont'd)

All financial assets not classified as measured at amortised cost or FVOCI are measured at FVTPL. On initial recognition, the company may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVOCI or at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

Financial assets: Business model assessment - Policy applicable from 1 January 2018

The company makes an assessment of the objective of the business model in which a financial asset is held at a portfolio level because this best reflects the way the business is managed and information is provided to management. The information considered includes:

- the stated policies and objectives for the portfolio and the operation of those policies in practice. These include whether management's strategy focuses on earning contractual interest income, maintaining a particular interest rate profile, matching the duration of the financial assets to the duration of any related liabilities or expected cash outflows or realising cash flows through the sale of the assets;
- how the performance of the portfolio is evaluated and reported to the company's management;
- the risks that affect the performance of the business model (and the financial assets held within that business model) and how those risks are managed; and
- how managers of the business are compensated - e.g. whether compensation is based on the fair value of the assets managed or the contractual cash flows collected.

Transfers of financial assets to third parties in transactions that do not qualify for derecognition are not considered sales for this purpose, consistent with the company's continuing recognition of the assets.

Financial assets that are held for trading or are managed and whose performance is evaluated on a fair value basis are measured at FVTPL.

Financial assets: Assessment whether contractual cash flows are solely payments of principal and interest - Policy applicable from 1 January 2018

For the purposes of this assessment, 'principal' is defined as the fair value of the financial asset on initial recognition. 'Interest' is defined as consideration for the time value of money and for the credit risk associated with the principal amount outstanding during a particular period of time and for other basic lending risks and costs (e.g. liquidity risk and administrative costs), as well as a profit margin.

In assessing whether the contractual cash flows are solely payments of principal and interest, the company considers the contractual terms of the instrument. This includes assessing whether the financial asset contains a contractual term that could change the timing or amount of contractual cash flows such that it would not meet this condition. In making this assessment, the company considers:

- contingent events that would change the amount or timing of cash flows;
- terms that may adjust the contractual coupon rate, including variable rate features;
- prepayment and extension features; and
- terms that limit the company's claim to cash flows from specified assets (e.g. non-recourse features).

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

g) Financial Instruments (Cont'd)

(ii) Classification and subsequent measurement (cont'd)

Financial assets: Assessment whether contractual cash flows are solely payments of principal and interest - Policy applicable from 1 January 2018 (cont'd)

A prepayment feature is consistent with the solely payments of principal and interest criterion if the prepayment amount substantially represents unpaid amounts of principal and interest on the principal amount outstanding, which may include reasonable additional compensation for early termination of the contract.

Financial assets: Reclassifications- Policy applicable from 1 January 2018

Financial assets are not reclassified subsequent to their initial recognition, except in the period after the company changes its business model for managing financial assets.

Financial assets: Subsequent measurement and gains and losses - Policy applicable from 1 January 2018

Financial assets at amortised cost

These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognised in statement of comprehensive income. Any gain or loss on derecognition is recognised in statement of comprehensive income.

Financial assets - Policy applicable before 1 January 2018

(i) Loans and receivables

Receivables are non-derivative financial assets with fixed or determined payments that are not quoted in active market. They are included in current assets, except for maturities greater than 12 months after balance date, which are classified as non-current assets. The company's loan and receivable comprises receivable as disclosed in the statement of financial position (Note 6).

(ii) 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.

(iii) 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.

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

g) Financial Instruments (Cont'd)

(iii) Derecognition

Financial assets

The company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the company neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset.

The company enters into transactions whereby it transfers assets recognised in its statement of financial position, but retains either all or substantially all of the risks and rewards of the transferred assets. In these cases, the transferred assets are not derecognised.

Financial liabilities

The company derecognises a financial liability when its contractual obligations are discharged or cancelled, or expire. The company also derecognises a financial liability when its terms are modified and the cash flows of the modified liability are substantially different, in which case a new financial liability based on the modified terms is recognised at fair value.

On derecognition of a financial liability, the difference between the carrying amount extinguished and the consideration paid (including any non-cash assets transferred or liabilities assumed) is recognised in statement of comprehensive income.

(iv) Modifications of financial assets

If the terms of a financial asset are modified, the company evaluates whether the cash flows of the modified asset are substantially different. If the cash flows are substantially different, then the contractual rights to cash flows from the original financial asset are deemed to have expired. In this case, the original financial asset is derecognised (refer (3(g)(iii))) and a new financial asset is recognised at fair value.

(v) Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the statement of financial position when, and only when, the company currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

h) 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.

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

i) Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating deficits.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation.

j) Payables

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

k) Revenue recognition

Revenue of the company mainly consists of grants and donations received from donors and Event Management charges.

Grants received as part of a package of financial or fiscal aids to which a number of conditions are attached or that requires the fulfilment of certain obligations are recognised as income upon fulfilment of such conditions.

Grants received as compensation for expenses or losses already incurred or for the purpose of giving on-going financial support to the company with no specific future related costs are recognised as income upon receipt.

Other income is recognised on an accrual basis.

l) Impairment of Financial Instruments

The company's receivable balance mainly relates to receivable from project donors, which are generally settled within 30 days and there is no significant risk of default occurring. Historically, the receivable balance has not been subject to any impairment loss and write offs.

The company assesses at each reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired.

An allowance for impairment is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

Subsequent recoveries of amounts previously written off are credited to other income in the statement of comprehensive income.

NOTE 4. FINANCIAL RISK MANAGEMENT

The company does not enter into or trade financial instruments, including derivative financial instruments.

The company's activities expose it primarily to liquidity risk.

a) Liquidity Risk Management

The company manages liquidity risk by continuously monitoring cash commitments, cash position and cash flows forecast and maintaining adequate funding arrangements.

b) Credit Risk

The company held cash of \$637,113 at 31 December 2018 (2017: \$590,650). Cash are held with bank and financial institution counterparties, which have sound credit ratings. The company considers that its cash have low credit risk based on the external credit ratings of the counterparties.

On initial application of IFRS 9, the company recognised \$Nil impairment allowance as at 1 January 2018.

NOTE 5. GRANTS

	2018	2017
<u>Donor</u>		
Bread for the World (formerly known as Evangelischer Entwicklungsdienst e.V)	\$ 294,341	302,629
Conciliation Resources	-	148,230
European Union	541,363	110,263
International IDEA	58,993	-
International Budget Partnership	9,817	1,546
Katholische Zentralstelle für Entwicklungshilfe e.V. (Misereor)	6,857	-
United Nation Development Program	-	150
Total grant income	911,371	562,818

NOTE 6. RECEIVABLES

Cost recovery receivable	167	167
Receivable from Conciliation Resources	-	27,908
Bonds and deposits	3,747	3,629
Prepayments	4,755	4,755
Other receivables	10,212	8,741
Total receivables	18,881	45,200

NOTE 7. FINANCIAL ASSETS

Current

(a) Held-to-maturity investments

ANZ Banking Group Limited	-	3,175
Kontiki Finance Limited	-	81,043
Total current held-to-maturity investments	\$ -	84,218

NOTE 7. FINANCIAL ASSETS (CONT'D)

	2018	2017
(b) Other Investments		
ANZ Banking Group Limited	\$ 3,229	-
Kontiki Finance Limited	86,270	-
Total current other investments	89,499	-
(c) Available for sale financial assets		
Non - Current		
Units in Unit Trust of Fiji	-	18,409
(d) Investments in Unit Trust of Fiji		
Investments in unlisted entities - at FVOCI	19,092	-
Change in fair value	4,753	-
Total investments, net	23,845	-
Reconciliation of investments		
Opening Balance	18,409	15,428
Dividend re-invested	683	584
Change in fair value	4,753	2,397
Closing balance	23,845	18,409

NOTE 8. FURNITURE AND EQUIPMENT

Furniture and fittings	69,452	69,452
Less: accumulated depreciation	(69,050)	(68,407)
	402	1,045
Computer and office equipment	160,333	152,160
Less: accumulated depreciation	(138,665)	(132,348)
	21,668	19,812
Total furniture and equipment, net	\$ 22,070	20,857

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 2018	Total 2017
	\$	\$	\$	\$
Opening balance	1,045	19,812	20,857	18,826
Additions	-	8,173	8,173	12,979
Depreciation expense	(643)	(6,317)	(6,960)	(10,948)
Closing balance	402	21,668	22,070	20,857

NOTE 9. PAYABLES

	2018	2017
Payables	\$ 342	342
Other payables and accrued liabilities	61,413	59,724
	<u>61,755</u>	<u>60,066</u>

NOTE 10. DEFERRED INCOME

Deferred income relating to operating grants received from:

Bread for the World (formerly known as Evangelisher Entwicklungsdienst e.V)	167,632	132,246
European Union	257,598	333,181
Katholische Zentralstelle für Entwicklungshilfe e.V. (Misereor)	34,870	-
International Idea	24,084	-
International Budget Partnership	-	14,302
United Nations Development Program - International Anti- Corruption Day	-	4,715
Events Management charges	36,467	16,111
Total Deferred Income	<u>520,651</u>	<u>500,555</u>

DEFERRED CAPITAL GRANT

Deferred income relating to furniture and fittings funded by:

AusAID	1,223	1,223
European Union	4,071	4,071
Bread for the World (formerly known as Evangelisher Entwicklungsdienst e.V)	2,735	2,735
Less: Accumulated amortization	(7,627)	(7,031)
	<u>402</u>	<u>998</u>

*Deferred income relating to computer and office equipment
funded by:*

AusAID	21,565	21,565
European Union	27,004	27,004
Conciliation Resources	3,896	3,896
Bread for the World (formerly known as Evangelisher Entwicklungsdienst e.V)	14,915	8,940
Katholische Zentralstelle für Entwicklungshilfe e.V. (Misereor)	899	-
Less: Accumulated amortization	(51,998)	(47,757)
	<u>16,281</u>	<u>13,648</u>
Total deferred capital grant	<u>16,683</u>	<u>14,646</u>

NOTE 11. PROVISIONS

Current

Employee entitlements	\$ <u>5,517</u>	<u>4,211</u>
-----------------------	-----------------	--------------

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:

	2018	2017
Cash on hand and with banks	\$ 637,113	590,650
Total cash and cash equivalents	637,113	590,650

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 2018, 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 2018 amounted to \$Nil (2017: \$Nil).

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

Not later than one year	46,540	6,540
Later than one year but not later than five years	104,000	-
Total operating lease commitments	\$ 150,540	6,540

NOTE 15. CONTINGENT LIABILITY

Contingent liabilities as at 31 December 2018 amounted to \$Nil (2017: \$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
Mereoni Chung
Peter Singh

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 organization, directly or indirectly, including any director (whether executive or otherwise) of that organization.

During the year, the Chief Executive Officer was 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 31 December 2018 and 2017 are as follows:

Salary and other benefits	\$	<u>56,550</u>	<u>56,058</u>
---------------------------	----	---------------	---------------

NOTE 17. EVENTS SUBSEQUENT TO BALANCE DATE

No matters or circumstances have arisen since the end of the financial year which would require adjustment to, or disclosure in, the financial statements of the company.

NOTE 18. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the board of directors and authorised for issue on 6 May 2019.

CITIZENS' CONSTITUTIONAL FORUM LIMITED

DISCLAIMER ON ADDITIONAL FINANCIAL INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2018

DISCLAIMER

The additional financial information presented on page 28 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 31 December 2018. 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
6 MAY 2019



BDO
CHARTERED ACCOUNTANTS

CITIZENS' CONSTITUTIONAL FORUM LIMITED
ADDITIONAL FINANCIAL INFORMATION
DETAILED INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2018

Page 28

Income	2018	2017
Grants		
Conciliation Resources	\$ -	148,230
Bread for the World (formerly known as Evangelisher		
Entwicklungsdienst e.V)	294,341	302,629
European Union	541,363	110,263
Katholische Zentralstelle für Entwicklungshilfe e.V.		
(Misereor)	6,857	-
International IDEA	58,993	-
United Nation Development Program	-	150
International Budget Partnership	9,817	1,546
Events Management charges	5,312	2,235
Amortization of deferred income	4,837	3,723
Interest	5,282	4,965
Dividend income	683	584
Miscellaneous income	-	1,855
Total income	927,485	576,180
Less expenses		
Audit fees - Statutory audit	5,000	4,800
- Project audit	7,079	6,867
Accounting fees	1,500	3,190
Bank fees and charges	1,285	1,115
Depreciation	6,960	10,948
Electricity and water	6,786	7,042
Hospitality and entertainment	1,796	1,674
Other costs	19,487	15,911
Insurance	2,971	2,914
Postage and stationery	710	621
Project activities, events and workshop expenses	496,789	170,770
Rent	39,240	38,921
Repairs and maintenance	5,928	2,017
Employee remuneration and other costs	317,560	297,683
Telephone and internet	6,122	6,611
Overseas travel and other costs	6,079	4,441
Total expenses	925,292	575,525
Net surplus for the year	\$ 2,193	655

