## Human Rights - General

Everyone is entitled to enjoy his or her human rights without distinction to race colour sex, language, religion, political or other opinion, national, ethnic or social origin, property, birth or other status

Human Rights protect indus

ONE NATION DIVERSE PEOPLES

SITUEIS' CONSI

ĊĊĊŦ

UTIONAL FORIN

Article 12 Freedom how interfere

# ANNUAL REPORT

### WHO WE ARE

Citizens' Constitutional Forum Limited (CCF) is a nongovernmental 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'etat 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, faithbased 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

Twitter: @cct\_fij

# Contents

### Content

### Page

Chief Executive Officer's Report	4
Board of Directors Report	6
Board Members	7
Acknowledgements	8-9
Staff Members	10-11
CCF's Work	16-89
NGOCHR Press Statements	90-101
Financial Statements	102-139



Pillar 1	Empowering citizens through education on Good Governance & Human Rights
Pillar 2	Facilitating a Sustainable Democracy through Active Citizenship
Pillar 3	Countering Racial and other forms of Discrimination and Promoting Multiculturalism
Pillar 4	Advocating for a Constitution that guarantees Human Rights and Democracy

### **Chief Executive Officer's Report**



Greetings from the Citizens' Constitutional Forum (CCF).

The year 2020 has been a year of continuous learning and adjusting for CCF as we, like everyone else worldwide faced the wide ripple effects of the global pandemic COVID-19. The pandemic posed a threat to Fiji beginning mid-March, however with our international partners feeling the brunt earlier. The pandemic presented Fiji with unprecedented challenges that required us and many other stakeholders to quickly respond to major disruptions and achieve some level of business normalcy. Whilst adjusting and responding to the needs here in Fiji under this unfamiliar context, we managed as a team to achieve progressive milestones and learnings through the year. We are appreciative of the continued support from our board of directors, members of the organisation and local and international partners. We present you our annual report for the year January – December 2020.

Key highlights of the year 2020 include:

• Our team successfully completed two Brot Fur Die Welt projects in the first half of 2020 of which one project centered on strengthening democratic reforms in Fiji and the other on democratic processes such as Fiji's election process, and most importantly supporting citizens engagement in democratic processes.

• With the closure of two projects, Brot Fur Die Welt continued its support with the launching of a new project centred on building an inclusive participatory and accountable democracy. The launch of the new Brot Fur Die Welt project takes on board lessons learned from previous Brot Fur Die Welt projects and revisited strategies that have been flexibly incorporated through Fiji's changing context. • As COVID-19 continued to pose an increasingly growing threat here in Fiji, through the NGO coalition for human rights, CCF and coalition members continued its regular monitoring efforts on issues relating to assault cases, alleged police brutality, legislative changes, intimidation and armed assistance to maintain public order, West Papua, protection of LGBTQI+ rights, arrests relating to COVID-19 violations under the COVID-19 context, excessive force and brutality against detainees, victim blaming COVID-19 patients and continuously reminding the state to incorporate a human rights based approach in its efforts to respond to COVID-19. The NGOCHR continued to issue statements calling on the state, independent commissions and institutions to respect, promote and uphold citizens human rights at all times; more so through the COVID-19 context.

• Through the developing COVID-19 context in Fiji, solidarity and support was identified as increasingly important more than ever. Under this context there was urgency for solidarity and support as it brought about associated effects and collaborative support on issues relating to food security, employment, access to essential services, safety and livelihoods. To strengthen, support and better coordinate response to the needs of people on the ground, seven (7) local NGOs from across different mandated areas in Fiji joined together to form the Fiji CSO Alliance for CO-VID-19 humanitarian response. At the core of the collective's response are the rights and dignity of all. The aim of the alliance is to build and strengthen existing partnerships and allies to better coordinate COVID-19 response efforts, information and analysis and provide support to each other. CCF is a member of the alliance.

I applaud my supportive team for their continued hard work and commitment shown through the year, despite the context of uncertainty and increasingly unfamiliar challenges we faced under the COVID-19 context. Our team managed to join together to work through these challenges persistently with many valuable lessons learned. These lessons learned through the year, strengthened our team morale and overall improved our team spirit in the office. This year, as a team we prioritized weekly team self-care sessions which in turn helped us continue through the year with revitalized energy and increased productivity, staying focused and committed to our goals. I thank each one of them for their flexibility and persevering attitudes to continue the good work. We could not have finished a challenging year without their enduring passion and strong commitments to the mandate of the organisation.

I also wish to thank CCF's board of directors that provided us with guidance and support. I wish to acknowledge and commend them for their openness, patience and willingness to venture into new environment in having to conduct board meetings and continued support to the organisation online within this COVID-19 context as compared to meeting face-to-face for these important discussions.

With continued strong support, we look forward to the New Year with positivity, determination, drive and dedication to fulfilling our organisation's mandate and goals.

In solidarity, Louchrisha Hussain

(Chief Executive Officer)















### **Board of Director's Report**



Tessa Mackenzie

Twenty-twenty was of course an eventful year for the CCF has continued to be active in the NGO Coalition on world with the advent of the pandemic, and Fiji was Human Rights. As a result of the advent of COVID-19, also affected. I would like to take this opportunity to pay the Fiji CSO Alliance for COVID-19 Humanitarian tribute to our CEO, Louchrisha Hussain, for successfully Response was established with the inclusion of several steering the team through the difficulties of lockdown. other NGOs to promote a humanitarian response to Working online and flexible working hours kept the staff the needs caused by the loss of jobs and social issues safe and the programmes running. Some activities had to brought about by the pandemic. be deferred but the overall programme continued.

and were kept up to date through electronic means. Ratu We also thank all our staff for their hard work and Meli Vesikula resigned as a Director at end of the year. continued support for the work of CCF. We thank him for his long years of service to CCF and the wisdom he contributed.

The decision by Government to require all companies to re-register on line with Registrar of Companies caused a few problems but was successfully completed before the end of the year.

CCF continues to be very grateful to our donors and The Board of Directors rescheduled to meet quarterly especially this year for the extra response to COVID-19.

> Tessa Mackenzie (CCF Board of Directors - Chairperson)

# CCF 2020 Board of Directors



Tessa Mackenzie



Mereoni Chung



Tara Chetty



Dr. Holger Szesnat



Ratu Meli Vesikula



Shradha Sharma



## Acknowledgements

Citizens' Constitutional Forum (CCF) would like to thank and acknowledge our hard working staff for their commitment and dedication; for without their efforts CCF would not be able to carry out its work throughout the year in targeted local communities, and around the nation.

CCF would like to acknowledge and distinguish our donors, without their continued support, the organisation would not have been able to be agents of the change in Fiji. We acknowledge our donors Brot Fur Die Welt, European Union, United National Development Programme and Misereor.

In 2020 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 and Media:

Fiji National University University of Fiji University of the South Pacific Fijian Elections Office Consumer Council of Fiji Fiji Water FHRADC – Fiji Human Rights and Anti-Discrimination Commission FPRA - Fiji Performing Rights Association The local, regional and International Media

## 2020 STAFF



Louchrisha Hussain Chief Executive Officer

**Lusia Lagilevu** Programme Manager



**Imraan Khan** Finance and Administration Manager

**Nickshay Kumar** Finance Support Officer



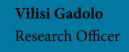
Luchrisha Nair Project Support Officer

2020 STAFF

**Viniana Cakau** Community Program Coordinator



**Sevanaia Tuicau** Community Program Facilitator





**Sylvester Racule** Communications Officer

**Rusila Rasea** Administration Officer



Nanise Marama Office Caretaker

### THE UNIVERSAL DECLARATION OF HUMAN RIGHTS





CLEAN WATER AND SANITATION

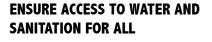
**DECENT WORK AND** 

ECONOMIC GROWTH

6

8

1 POVERTY	END POVERTY IN ALL ITS FORMS EVERYWHERE
2 ZERO HUNGER	END HUNGER. ACHIEVE FOOD SECURITY AND IMPROVE NUTRITION AND IMPROVE SUSTAINABLE AGRICULTURE
3 GOOD HEALTH AND WELL-BEING	ENSURE HEALTHY LIVES AND PROMOTE WELL-BEING FOR ALL AGES
4 QUALITY EDUCATION	ENSURE INCLUSIVE AND QUALITY EDUCATION FOR ALL AND PROMOTE LIFELONG LEARNING
5 EQUALITY	ACHIEVE GENDER EQUALITY AND EMPOWER ALL WOMEN AND GIRLS



ENSURE ACCESS TO AFFORDABLE , RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL

PROMOTE INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, EMPLOYMENT AND DECENT WORK FOR ALL





9 AND INFRASTRUCTURE	BUILD RESILIENT INFRASTRUCTURE, PROMOTE SUSTAINABLE INDUSTRIALIZATION AND FOSTER INNOVATION
10 REDUCED INEQUALITIES	REDUCE INEQUALITY WITHIN AND AMONG COUNTRIES
	MAKE CITIES INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE
12 RESPONSIBLE CONSUMPTION AND PRODUCTION	ENSURE SUSTAINABLE CONSUMPTION AND PRODUCTION PATTERNS
13 CLIMATE	TAKE URGENT ACTION TO COMBAT CLIMATE CHANGE AND ITS IMPACTS

14 LIFE BELOW WATER	CONSERVE AND SUSTAINABLY USE THE OCEANS, SEAS AND MARITIME RESOURCES
	SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, HALT AND REVERSE DEGRADATION, HALT BIODIVERSITY LOSS.
16 PEACE, JUSTICE AND STRONG INSTITUTIONS	PROMOTE JUST, PEACEFUL AND INCLUSIVE SOCIETIES.
17 PARTNERSHIPS FOR THE COALS	REVITALIZE THE GLOBAL PARTNERSHIP FOR SUSTAINABLE DEVELOPMENT



## **Community Education**

## Research

## Policy & Research



## **Community Education**

'The year 2020 was an exciting, yet challenging year for the community education team. The new normal, considering the COVID-19 pandemic and its restrictions, the effects of climate change manifested through the severe TC Harold and TC Ana put the team into new perspectives. Knowing that the scope of work for the team is to work directly with communities, the team was able to accomplish its community activities during the relatable challenges reviewing its approaches and timelines. An achievement in our work with the communities in the province of Macuata and Namosi, is that they have established a more proactive approach that see them working closely with their local level institutions and representatives in finding ways of addressing their own developments needs and maximizing their participation to relatable issues.'

Under the challenges mentioned, we were able to implement and complete:

- 4 community workshops in the Province of Namosi under the MISEREOR project
- 2 scoping visits under the BFDW project
- 5 community workshops under the BFDW project
- 2 follow up workshops under the BFDW project
- Helped 3 communities in producing their endorsed Integrated Village Development Plans

• Submitted to the Ministry of Economy, Budget Division, a CCF Community National Budget Submission for the year 2020 – 2021

From the community workshops implemented, a total of 228 participants attended the above work-shops.

## Research

### Universal Periodic Review (UPR)

The first quarter of the year focused on the Universal Periodic Review (UPR) 2 minute statement. It involved back and forth communication between CCF as secretariat and the Civil Society Organisations Universal Periodic Review Working Group (CSO UPR working group) comprising of the twelve NGOs that collaborated in the collective collation of Fiji's shadow report for the third UPR cycle in 2019. The statement was read at the Regular Session of the United Nations Human Rights Council (UNHRC) and was facilitated by the Commonwealth Human Rights Initiative (CHRI). Ms. Sandra Fong who was instrumental in Fiji's Civil Society Organisation (CSO) shadow reporting in 2015, based in Geneva read the statement on behalf of the collective group. The CSO group commended the government's acceptance of the 187 recommendations received during the third UPR cycle. The CSO group urged the Fiji government to implement recommendations concerning the promotion and protection of the rights of the child including ratifying the Optional Protocols to the Convention on the Rights of the Child (CRC) and finalizing the adoption of the National Action Plan. The group also recommended that government develop a national strategy to address violence, discrimination and hate crimes against the LGBTQI+ community and to increase budgetary allocation towards strengthening participation of marginalized communities including persons with disabilities in times of natural disasters.

After the reading of the statement, a press conference was organized by CCF and the CSO UPR working group.

### Open Budget Survey (OBS) 2019 scores

The findings for the research that CCF works on with the International Budget Partnership (IBP) were released. Fiji scored 39/100 in Transparency, 22/100 in Public Participation and 20/100. It was released at a time when the world experienced the beginning of the COVID-19 pandemic. The release of the findings came at a crucial time because as governments launched massive spending measures to address the COVID -19 pandemic, the OBS scores pointed to weak transparency and oversight of government spending. CCF stressed the need for more transparency in public budgets and its processes. The remainder of the year had the research team disseminating OBS results through media releases, fact sheets, social media and facilitating sessions at workshops such as the Fiji Council of Social Services (FCOSS) workshop on Public Financial Management.

The research team also focused on media monitoring especially on COVID related issues and assisted CCFs policy and research team in disseminating information on laws related to addressing the pandemic in Fiji. The research team were also a part of a number of ad hoc activities relating to humanitarian responses in cases of natural disasters such as tropical cyclones.

## Policy & Research

### COVID-19 Legal Analysis

The uncertainty brought by the pandemic, COVID-19, came with responses by the Fiji Government that required CCF to be on high alert on legal developments in the country. The policy and research team of CCF was actively engaged in analysing and interpreting legislations affecting human rights, passed to address COVID-19 in Fiji, these included; the Public Health Act 1935, Public Health (Infectious Diseases) Regulations 2020, Employment Relations (Amendment) Act 2020, Public Order Act 1935 and the Crimes Act 2009. Due to the extensive use of the provisions within the Public Health Act and the related regulations especially on offences and the powers and authorities of the Minister of Health and Permanent Secretary of Health, these were simplified into easy-to-understand factsheets and further disseminated for public awareness. Although the Public Health Act had been in existence for a long period, the provisions within it was not widely known and understood by many citizens hence simplified and summarized versions were found useful by citizens which was notable by the reactions received on CCFs social media platforms and feedback.

### Complaints of Police Brutality and Provision of Legal Advice

Despite the pandemic, the unfortunate cases of police brutality was reported to CCF by victims and/or their families to which the CCF legal officer attended to in ensuring that complainants were informed of their rights, their legal options and that their rights were to be respected by law enforcers. CCF provided additional support in terms of referring cases or complainants to institutions such as the; Fiji Human Rights and Anti-Discrimination Commission (FHRADC), Fiji Police Force Internal Affairs and Legal Aid Commission. CCF provided continued support to ensure the rights of the complainants were respected as their complaints were made to relevant institutions.

## **Communications**

Adapting to the new way of life that the corona virus brought in 2020 was the only way of moving forward in all spheres of life. And in that stride, CCFs communications team looked at the available mediums to keep the organisation's work visible with the first wave of COVID-19 hitting our shores in March 2020.

With planning that included input from a working group in January, CCF was able to broadcast its first Youth Group Chat in February. Funded by MISEREOR, the interactive office based talk-back styled show that was live streamed on Facebook receiving good statistics in terms of reach - an indication that the topic of discussion was delivered to the intended demographic.

While the pandemic created uncertainty with activity timelines, our team re-strategized to find ways to work around the challenges it created. We used our networks and relationships within various media houses in order to get our press releases and statements on news items for print and broadcast. We had representatives from CCF speak on various platforms such as talk-back shows, dedicated TV productions and radio shows, regarding CCFs broad mandate. the communications team also organised a press conference for the Universal Periodic Review Civil Society Organisation (UPR CSO) working group to share challenges and recommendations that featured in the stakeholder shadow report.

Our team also contributed towards a pilot UNDP parliamentary support project that gave the organisation an opportunity to deliver parliament related content in a manner that was easily understood by the general public. With the support of other teams at CCF, we were able to produce an easy-to-understand factsheet that provided citizens an overview of the process of Fiji's National Budget process and it's approval. We also produced video content that was intended to be a visual Hansard that showcased summarized accounts of parliament sessions and strategically utilized this medium to inform citizens of Fiji's COVID-19 National Response Budget.

The communications team led the layout and design of the organisations Annual Report with close collaboration of the respective CCF programme teams. The annual report was successfully presented during CCFs Annual General Meeting (AGM) held in October.

The first video of a 6 part series was produced by the Communications Team for the CCF Community Education Team for project funded by Brot für die Welt (Bread for the World) titled, "Towards An Inclusive, Participatory, and Accountable Democracy. Work on the remaining production will continue in 2021.

The communication team was fortunate to be given the opportunity to accompany programme teams work with communities in Vanua Levu in implementing 2 activities which was part of our deliverables for the year. We had an interactive quiz night with receptive group of participants who joined us in Savusavu at the Daku Resort, and we had commemorated Human Rights Day at Nubu Village that is located 2 hours away from Labasa Town by vehicle.

Our website and social media channels were resourceful in creating human rights awareness and safety for citizens' through the challenges we faced during the 2 cyclones the country experienced in the midst of a growing pandemic that also threatened our lives.



### **About January**

The team started off the year rejuvenated from a well-deserved break following a successful year – 2019. The team had its first meeting during this month to discuss project activity implementation revisiting our first 6 months of 2020 discussed in our 2019 December reflection and planning. January has been a month of preparation for the team as it is dedicated to discussions on preparatory work for our respective programme teams.. Our team was also involved in monitoring global impacts of COVID-19 and the increasingly worrying threat on countries worldwide as well as affecting economies and livelihoods.

Our community education team started off the new year, implementing the strengthening local level institution workshop, that was attended by representatives from community based organizations, village headmen, youth representatives, I-Taukei Affairs Board (ITAB) representatives and staff of the Serua Provincial Council. This MISEREOR funded workshop was held at the Serua Provincial Council conference room in Navua.

### Strengthen Community Based Organisations

• Reminding community based organizations and stakeholders, who are important partners in driving inclusive community development of the importance of concepts of good governance as well as identifying indicators of both good and bad governance practices, linking good governance to organizational strengthening and structures in community governance to District, Provincial, Divisional and National level practices.

• Identifying 2020 development priorities in Integrated Village Development Plans and prioritizing specific identified needs as potential projects for village community based organisation project applications.

• Introducing project proposal templates and processes that follow on implementation and monitoring of projects.

• Community based organizations prepared draft project proposals for a sub-grant call for applications.

• Standard project proposal application processes were discussed and clarified.



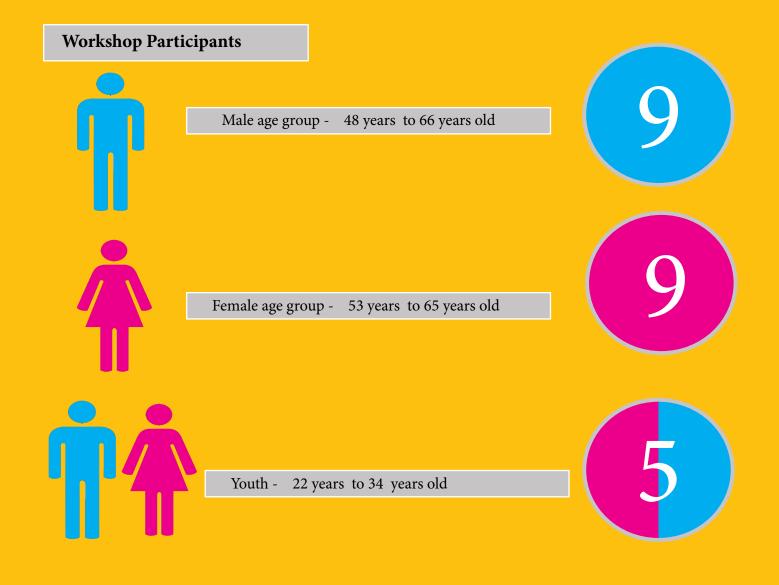


### **Strengthening Local Level Institutions**

Supported by Misereor

The participants were representatives from community based organizations, village headmen, youth representatives, I-Taukei Affairs Board (ITAB) representatives and Serua Provincial representatives.

Two (2) community based organizations worked with their respective local level institutions for advice, guidance and support to completing their project proposal applications.







### About February

The month began with Fiji closing its borders to any foreign nationals who had been in China within 14 days of their intended travel to Fiji. This was done as cases started to spread to parts of Australia; however Australia implemented similar policies in its efforts to contain the global spread of the deadly coronavirus.

The United Nations (UN) recommended that Fiji repeal all laws and policies that unlawfully restrict the fundamental rights of freedom of expression, assembly and association of the Fijian people. The recommendations also included the limitation of media freedom under the Media Industry Development Decree. This came after the release of the Universal Periodic Review (UPR).

New Zealand Prime Minister, Jacinda Arden, made an official visit to Fiji. She made specific stops around Suva, Nadi and Lautoka to meet with Fijian women from all spheres including leadership positions in Government, Academia, business and civil society. The focus of her visit was on climate change, supporting women and strengthening democracy.

### Strengthening Fiji's Democracy

Wainiyava Village, Tikina Veinuqa, Namosi

• Reminding the Community Based Organizations and the attending Stakeholders who are partners in driving developments with the communities on the Importance of Good Governance, Indicators of Bad and Good governance practices, linking Good governance to organizational strengthening and structure in the community governance to District, Provincial, Divisional and National level practices.

• Identifying 2020 priorities in the Integrated Village Development Plans and singling it out as a potential project for the village CBO project application.

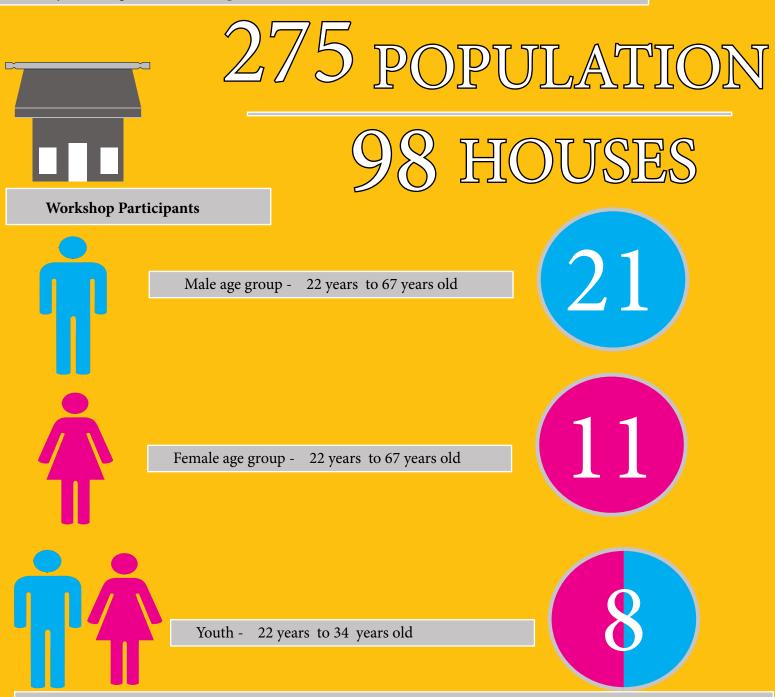
• Introducing the Project proposal templates and the processes that follow on implementations of projects

• The Community Based Organizations prepared draft project applications for a Sub grant application.

•Standard project proposal application processes were discussed and clarified.

### MISEREOR - Strengthening Fiji's Democracy - Community Workshop

Wainiyava Village, Tikina Veinuqa, Namosi



### Rights Based Approach to Development session:

- Wainiyavu's clan leader expressed his gratitude for the rights based approach to development that CCF has brought forth, because for a long time they have always wanted to have a structured village development plan, but did not know the process of going about it.

- The Mata ni Tikina (District Representative) of Naqarawai who hails from Naraiyawa related to the people that the people of Naqaarawai have endorsed developments plans from the same workshop such as this. This looks like an approach that the people understand and will embrace since it is the people's development plan where their needs are articulated and documented.

- In my suggestion and recommendation, that CCF has to reach out to all villages in Fiji and conduct these sessions with them, to help in their decision making when it comes to development of their land and natural resources considering the Rights Based Approach rather than the money making approach which will not last and has lasting damages to the natural resources.

- The groups were divided into focus groups to deliberate on their issues, which was responsive to the expression of their needs and priorities.

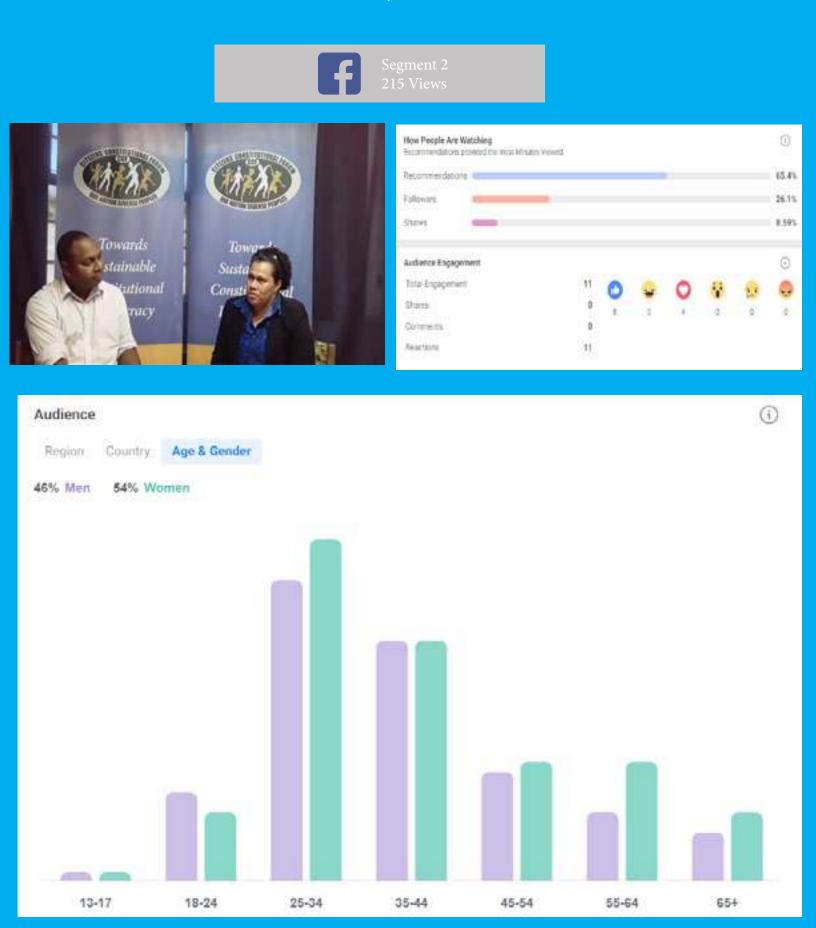


Wainiyava Village, Tikina Veinuqa, Namosi



### Youth Group Chat

### International Day of Social Justice



### Youth Group Chat

International Day of Social Justice

The Citizens' Constitutional Forum (CCF) organized its' youth group chat in February. Discussions centered on International Day of Social Justice.

There were two (2) segments that were broadcasted on CCFs social media Facebook page where the communications officer hosted youth guests that shared their understanding of challenges youth faced with respect to social justice. Guests in the first segment included Leslie Tikotikoca from the National Federation for Persons with Disabilities and Viva from DIVA for Equality who spoke about the work their respective organisations carried out to address social injustices faced by youth. In the second segment, Seinimili Mocevakaca from the National Employment Centre (NEC) spoke on channels of employment that are available to youth in Fiji.



13-17

18-24



35-44

45-84

65+

55-64



### **About March**

Police investigated two separate incidents of alleged cases of assault at two prominent schools with a video of one of the alleged cases going viral on social media.

Swift action was taken by the Ministry of Health and Medical Services after Fiji records its first COVID -19 case. The 27 year old man of Waiyavi Lautoka was a flight attendant with Fiji Airways and was suspected of contracting the virus while on a work trip overseas.

Fiji authorities announced the closure of its borders to all foreign nationals who had been present in the United States of America, Europe including the United Kingdom within 14 days of their intended travel to Fiji. Anyone entering Fiji from any overseas destination within 24 hours of the advisory would be required to self-quarantine for 14 days.

All schools and nonessential businesses within the greater Lautoka were closed and all social gathering of more than 20 people were banned.



Criminal Investigations Department Investigating Alleged Bullying And Assault Video

### Bullying - A Growing Worry

The Citizens' Constitutional Forum (CCF) is concerned about cases of alleged bullying in schools recently highlighted in the media which should have our current child protection and welfare policies reviewed and effectively implemented by all stakeholders.

The latest incident that was captured on video and shared on social media during the weekend leaves the viewer disturbed. It has sparked discussions and online posts either sympathizing with the victim or directing anger, hate and resentment towards the bullies which perpetuates the cycle of bullying. The CCF encourages citizens of Fiji that we should all think before we react through what we say or do. We remind all Fijians that although we have a freedom of expression, these rights come with responsibilities to ensure that we respect the rights of others as well.

Bullying affects everyone in different ways. For the person being bullied it is feeling hopeless, stuck, rejected, unsafe, afraid, being confused and stressed. Those witnessing the act may feel angry, fearful, guilty or sad. If we do not stop or challenge bullying, we are encouraging spaces where bullying is accepted and everyone feels powerless to stop it. The CCF emphasizes that the toleration by some on archaic practices or ideas of 'rites of passage' or 'accepted forms of disciplining children' to justify such acts must stop now especially in school environments as these are acts of violence. These are acts that are sending wrong messages to children that will perpetuate violence as being acceptable in the guise of other ideas or concepts.

Students need to feel safe in their learning environments. They need to be treated respectfully and fairly. Each child has the right to be free from mental, physical and emotional stress while accessing his/her right to education. Fiji, during its 3rd Universal Periodic Review (UPR) in November 2019 accepted the recommendation to intensify efforts to protect the rights of children and women, including in the education and health sectors. Fiji had ratified the United Nations Convention on the Rights of the Child in 1993 hence Fiji's obligation is to protect children against any form of abuse or violence.

We call on the Ministry of Education to address bullying by ensuring the effective implementation of its Policy on Child Protection in schools. Policy 2.1 clearly states 'Ministry of Education, Heritage and Arts and schools shall take appropriate measures to protect children from all forms of abuse, neglect and exploitation." We urge the Ministry to thoroughly consider; the challenges of implementing existing policies, inclusive review processes and effective implementation by all stakeholders such as ministerial departments, teachers, students, parents, relevant law enforcers, civil society and so forth. The CCF is equally concerned of cases of bullying that have not been brought to light or reported to relevant authorities. It is critical to always swiftly report to Police on any alleged incidences of emotional or mental stress, physical torture, abuse or degrading treatment done to students. Once reported, both the victim and suspect or offender must have their respective rights protected under the law by all citizens considering the problem of stigmatization in our communities.

Teachers alone cannot deal with bullying in schools. Data provided by the UNESCO for Fiji from 1981 to 2016 sees a minimum of 19.74 students per teacher in 2016 and a maximum of 30.76 students per teacher in 2011. All stakeholders need to work together in being informed of current policies, penalties and responsibilities with human rights to contribute to reforming of positive school environments for our children.

The CCF encourages the relevant authorities to swiftly and thoroughly investigate alleged bullying incidences in schools so that those responsible would be held accountable for their actions. ENDS

### Universal Periodic Review - Working Group Statement

The Fiji Universal Periodic Review Civil Society Organisation Working Group (UPR CSO WG) commends Government for its engagements at the 3rd Cycle of the country's UPR review.

The UPR is a critical process as it assists UN member states like Fiji to reflect on any developments that have been made to address human rights challenges.

A state under review also receives support from other member states in the form of recommendations and technical assistance for further improvement of its human rights situation in country.

The review process for Fiji was completed this year on March 12 in Geneva, Switzerland as the final UPR outcome took place. At Fiji's UPR outcome, the Fijian Government announced that the country supported 20 out of 55 recommendations that had not received a response since November last year.

Fiji now supports a total of 207 out of 242 recommendations that were received at Fiji's review in November 2019. The UPR CSO WG urges Government to translate the recommendations supported into effective and meaningful action without any delay.

The support shown for the accepted recommendations by the Fijian Government at the United Nations level must be reflected at ground level as well.

The UPR CSO WG has been closely following the review process and the developments of human rights in Fiji. During Fiji's UPR outcome, a statement was delivered by Sandra Fong on behalf of the UPR CSO WG in partnership with the Commonwealth Human Rights Initiative.

The UPR CSO WG acknowledges the great support provided by such international partners to have the voice of non-state actors that work on the ground, heard during the Fiji UPR Outcome.

Our collective statement focused on urging Government to effectively work on implementing the following recommendations:

- To promote and protect the rights of the child,
- Ratify the Optional Protocol to the Convention of the Rights of the Child;
- Adopt a national strategy to address violence, discrimination and hate crimes against the LGBTQI+ community;
- Strengthen participation of marginalised communities including persons with disabilities in budgetary allocation in times of natural disasters;
- Recast laws that restrict freedom of expression, peaceful assembly and association;
- Commit to mitigating impacts of extractive mining; and

• Involve Civil Society in the creation of national mechanism for reporting, implementation and follow-up of human rights recommendations

The UPR CSO WG is disappointed that Government has chosen to not support but note specific recommendations on the basis of strong provisions of rights under the Fijian Constitution. For instance, the recommendation by Denmark to amend the Media Industry Development Act, the Public Order (Amendment) Act and sedition provisions of the Crimes Act that restrict freedom of expression, the press and assembly which were noted by Fiji for such reasons. However, past experiences such as applications for a permit by the Fiji Trade Unions Congress to peacefully demonstrate for workers' rights have been refused on a few occasions.

The UPR CSO WG encourages Government to work with civil society in implementing the accepted recommendations and in working towards the actual realisation of those which have been noted.

The collective will monitor the implementation of the recommendations supported to assist with ensuring that an actual progress takes place from now until Fiji's next UPR cycle.

We also encourage citizens of Fiji to actively ensure that their rights and those of others are promoted, protected and fulfilled. More importantly to hold Government accountable to commitments it has made at Fiji's recent UPR.

The statement delivered at the UPR outcome for Fiji was endorsed by nongovernmental organisations namely; Fiji Council of Social Services (FCOSS); Bua Urban Youth Network (BUYN); Social Empowerment Education Programme (SEEP); Fiji Disabled Peoples Federation (FDPF); Fiji Womens Rights Movement (FWRM); Rainbow Pride Foundation (RPF) and Citizens' Constitutional Forum (CCF).







### About April

COVID-19 had brought about new changes and challenges to our usual way of life. Lockdowns and curfews became a daily reality and term 1 of the school holidays was extended by two weeks as Fiji tried to deal with the deadly virus that hit our shores.

Government looked at alternative platforms of having school syllabus and curriculum broadcasted through the Walesi platform in the event that there was a prolonged school break due to the increasingly growing threats imposed by the corona virus.

Suva went into lockdown for 14 days after a couple that worked for a barber shop allegedly contracted the virus from a close contact that had a travel history to India and Singapore. The two were placed under isolation along with their daughter at the Navua hospital. New curfew hours came into effect as this was announced and citizens found outside the safety of their bubbles after 8pm were warned of be arrested.

Amidst the COVID-19 pandemic, Fiji was put on alert again as Tropical Cyclone Harold approached from the Lau Group, towards Kadavu with hurricane force winds.

The category 4 storm left a trail of destruction that included damages to villages resulting from huge storm surges. The cyclone intensity was likened to that of Tropical Cyclone Winston which flattened homes and leveled plantations on Ono-i-Lau, Vatulele, Kadavu, Matuku and Moala.

The Public Health Act 1935 includes (amongst other provisions) offences and penalties relating to infectious diseases. On 29 March 2020, amendments to the penalties on some offences in the Act came into effect through the Public Health (COVID 19 Response) (Amendment) Act 2020. CCF has listed in the following fact sheet, a few of the offences that have had the penal- ties amended and those which applied to every person in Fiji. These offences directly relate to infectious diseases and at present, particularly one which is causing serious health problems globally; COVID 19 or the Novel Coronavirus. The Novel Coronavirus was declared an infectious disease with effect from 24 January 2020 in Fiji. The list includes summarized or simplified versions of the offences. For more information on the listed offences, please contact legalresearcher@ccf.org.fj or researchsupport@ccf.org.fj

### Public Health (COVID 19 Response)

Bolow are a few offences under the Public Health (COVID 19 Response) (Amendment) Act 2020 that all Fijians must be aware of during this pandemic period. Contact CCF via legatresearcher@ccf.org.fj or researchsupport@ccf.org.fj

#### Section 74 - Breaching the Functions & Pumors of Permanent Secretary (P2) of Health

Instantion on hirders the exercising of the Permanent Secretary's (Ph) functions & preserve. This also includes, failing to comply with a direction gives by a medical officer or inspector or any period as authorized through the functions of the Ph. A period can be consisted as a fine pot more than 500,000 or improvement for a term not more than 3 years or both (fine & imprisonment).

Section 24 - Officers with Respect to Infectious Diseases

The case as a measurement for a flam when among that it (1000) an appendix and, for a space and accord there it years as books (from the procession of the control of the case is years as books (from the procession and the case of th

#### Section 75 - Further Offences with Respect to Infectious Diseases

Ensure that you're not setting, letting, tending, transmitting any term or because or part of a house that has been exponent to an intectious disease. A fire rant more than 580,000 or improvement for a term mat more than 5 years to both three it imprisements will be a result with the failure to formph with such requirements. Iffective disease representationary measures there against spreading the infaction can be an exception with terms but confirmation of a medical officer of health will be reached reparding the hilling of houses in the case of incourse to an infectional disease without to late against disease without the case of incourse to an infectional disease without the last of meaning. the last it recently

#### Section yE - Realize of persons dying of infectious diseases to be removed only for burbal

indy of a pennine that has devided on interchase therapy mean only be removed from a baryfactor proce importancy accommodation for the purpose of increditor burial or cormation 6, the enteroal car dely done by directive of a method practitioner or medical officer of health in charge of the propilat of 50. of home

Any consider reade agrows such section will find a person folder for a fine net more than 383.000 or reprintment for a term non-more than 5 years or both (for A imprimenents)

#### Section 77 - Unauthorised entry into or departure from place of isolation

Unauthorized persons must not enter or leave an isolation hospital, camp or station otherwise be or she will be liable to a fine not more than \$19,000 or imprisonment for a term not more than 5 years or both (fine & imprisonment).



Bel	Public Health (Infectious Diseases) Regulations 2020 Below is a law that all Fijians must be aware of during the COVID-19 pandemic period. Contact CCF via	
	legalresearcher@ccf.org.fj	
A pe or in guilt or di	<b>dation 2 Failure to Comply</b> rson is liable on conviction to a fine not exceeding \$10,000 uprisonment for a term not exceeding 5 years or both if four y of non-compliance with an order, prohibition, declaration rective issued pursuant to section 69 (1) (c) or (3) of the Pub th Act 1935.	
193 (Am Sector	t is Section 69 (1) (c) and (3) of the Public Health Act 5 (now known as Public Health (COVID 19 Response) endment) Act 2020)? tion 69 (1) (c) of the Act states the Minister (Responsibl Health) has the power to do all such other things as the ister may deem necessary for the protection of public th.	
of the instance good habi To k Perr http	tion 69 (3) of the Act states the powers or the authority ne Permanent Secretary responsible for health. For ance, to regulate the movements of persons, animals, ds, vehicles and vessels on sea or land. This includes tual or occasional assembling of adults or children. now more about the powers or authority of the manent Secretary responsible for Health, please access ://www.laws.gov.fj/Acts/ViewSection/15376 or contac Legal Researcher for more assistance.	

The Public Health (Infectious Diseases) Regulations 2020 came into effect from 30 March 2020. The Regulations focuses on the offence and penalties that apply when a person in Fiji fails to comply or follow requirements set by the respective Minister or Permanent Secretary responsible for Health.

The CCF urges all citizens of Fiji to comply with directives, orders, prohibitions and declarations issued against the spread of COVID-19 and to avoid prosecution.

Please be vigilant. Do share and explain to vernacular speakers if you can. Thanks. Be safe.

In light of the devastation brought on by tropical cyclone Harold, the team at the Citizens' Constitutional Forum created a Rights and Dignity Drive to assist families that had lost their belongs. The category 4 winds brought destruction and damage to some of the communities that CCF has carried out its programme activities.

We were overwhelmed by the kind hearts and support of those individuals and groups within Suva for their willingness and generosity to donate to the cause of assisting affected families.



on 9468594 or Seva on 2735960 for arrangements to drop off donations @ 23 Denison Rd between 9am to 5pm on the dates above. We are doing this keeping in mind the practice of social distancing as a protective measure against COVID-19. We'd be really grateful for your participation & show of love.



#### About May

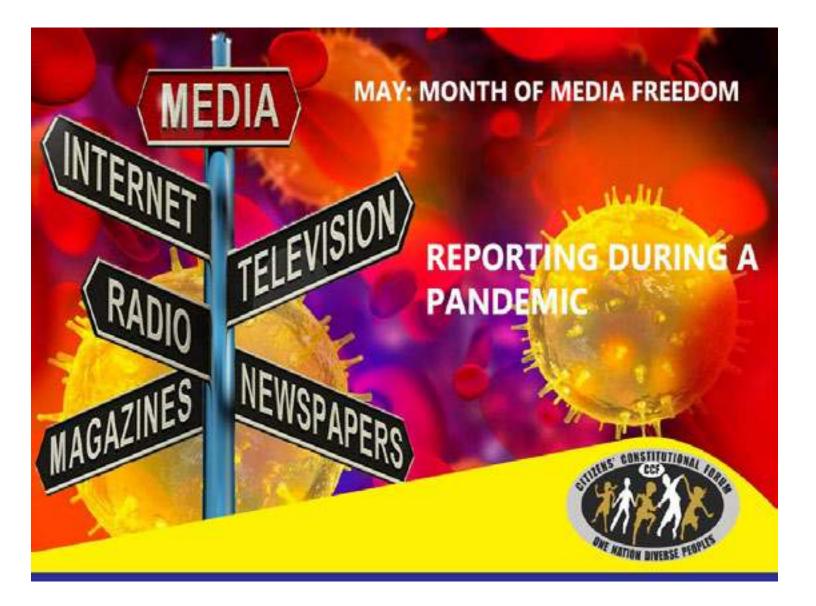
The Citizens' Constitutional Forum (CCF) commemorated International Press Freedom Day.

Families in Kadavu and Lau were still trying to rebuild their lives after Tropical Cyclone Harold brought havoc and destruction. There were reports that families were still traumatized after the category 4 storm tore a path of destruction that left most villagers without a home for shelter.

COVID-19 restrictions to maritime affected islands were lifted in order to allow relief packages and humanitarian aid supplies to be sent to the affected communities.

Former Fiji Prime Minister, Laisenia Qarase was laid to rest at Mavana, Vanuabalavu, Lau, after a short illness.

Justice Salesi Temo set aside 49 cases involving breaches of COVID-19 restrictions. Temo said the arrests and sentences violated Section 11(1) of the Bill of Rights in the 2013 Constitution. He noted that the fines between \$300 and \$2000 were imposed on offenders who did not have the financial means to pay for them. Justice Temo highlighted that the fines were "cruel, inhumane, degrading or disproportionately severe treatment or punishment", give n the personal and financial circumstances of the accused.



MAY: MONTH OF MEDIA FREEDOOM

Freedom of the media is significant to keeping people informed.

ELECTION DIVERSE PEUPLS

It acts as a medium of communication between government and the people.

The media plays a huge responsibility of reporting the truth and information that could save lives during a pandemic.

# International Press Freedom Day

The Citizens' Constitutional Forum (CCF) commemorated World Press Freedom Day through the month of May. On each day the team at CCF posted material online relating to the media and the work that they have done during COVID – 19. A media forum was also held on the 29th of May with the event theme – 'Reporting During a Pandemic' where representatives from media organisations shared some of the challenges and triumphs they have faced during this time of adversity.

World Press Freedom Day (WPFD) is annually observed on May 3rd with the focus on the respect needed for press freedom particularly by every government. WPFD is a time to reflect on the hard work carried out by media personnel's where their freedom to share critical information is faced with various challenges. This year, we especially reflected on our own journalists and their experiences during this time of misfortune in keeping citizens informed.

Access to accurate and timely information is essential for both journalists and citizens in addressing a pandemic. However, during a menacing situation like COVID-19, misinformation was an issue which mostly plagued social media aside from other platforms. The media worked on the frontlines to expose information that could potentially mislead or prove futile to thousands of lives.

The freedom of the press and freedom of expression are fundamental human rights which must be respected by all. CCF believes that media freedom should be upheld at all times, especially during a health crisis because trusted information is essential to good governance. A healthy free media provides credible and up to date information which in these times, can greatly assist with the protection against the spread of infectious diseases. A free press that is able to ask the critical questions with a reporting on accurate, balanced and credible information is trusted by citizens. The ability to allow such a freedom is also important noting the role of the media in keeping the public informed and in supporting a democratic society especially with current efforts to return to normalcy.

We thank all media personnel who have left the safety of their homes and families to work on the frontlines during this pandemic to provide us with accurate information which has assisted in controlling the spread of the corona virus.

Happy World Press Freedom Day from the Citizens' Constitutional Forum.



Universal Periodic Review - Mai TV

chief executive officer Ms. Louchrisha Hussain and programme manager Ms. Lusia Lagilevu were interviewed by Stanley Simpson on Mai TV regarding Fiji's 3rd cycle of the Universal Periodic Review (UPR). They also touched on the role of NGO's in the reporting process. You can watch the recorded segment on the CCF Facebook page.



# Fiji's Standing on the Open Budget Survey

The 2019 Open Budget Survey (OBS) results have been released. The Citizen's Constitutional Forum (CCF) works in collaboration with the International Budget Partnership (IBP) to implement the survey every two years. Fiji has been a part of the Survey since 2008. Civil society plays a key role in assessing budgets to advocate for the better realization of human rights. It is often the poor and marginalized in our societies that are mostly affected.

You may ask why release at such a time as the world experiences a pandemic that is affecting economies. This is a crucial time to release the findings because "as governments launch massive spending measures to address the COVID-19 pandemic, the latest Open Budget Survey points to weak transparency and oversight of government spending." National Budgets play a central role in government responses. The survey took place before COVID-19 and it was found that most governments lack the accountability systems and policies to make budgets fully open and accessible to the public. There were gaps in budget transparency throughout the budget cycle especially in changes made during the budget implementation phase.

The Open Budget Survey (OBS) is the world's only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions such as the legislature and auditor in the budget process. A total of 117 countries participated in the 2019 survey that looked at documents published with events, activities or developments that took place through 31 December 2018. The survey measures three main components which are Budget Transparency, Public Participation and Budget Oversight.

Budget Transparency, also known as the Open Budget Index measures public access to information on how the government raises and spends public resources. It assesses the online availability, timeliness and comprehensiveness of eight key budget documents using 109 equally weighted indicators and scores each country on a scale of 0 to 100. The key budget documents are the Pre Budget Statement, the Executive Budget Proposal, Enacted Budget, Citizens Budget, In Year Reports, Year End Report and Audit Report. In this round, a transparency score of 61 or more indicates that a country is likely publishing enough material to support informed public debate on the budget. Fiji has a score of 39 out of 100 ranking 72 out of the 117 countries. In the 2017 survey, the score was 41 out of 100. Fiji has increased the availability of budget information by publishing the audit report online. However it has decreased the availability of budget information by reducing the information in a supporting document to the Executive's Budget Proposal (Budget Supplement) that previously showed details of projects by sector and was not available in the 2018/2019 budget proposal. Fiji should prioritize publishing in a timely manner the Pre-Budget Statement and all In-Year Reports online, produce and publish a Citizens' Budget, Mid-Year Review and Year-End Report online; and include in the Executive's Budget Proposal policies reflected in the budget and performance information.

Public Participation is where the OBS assesses the formal opportunities offered to the public for meaningful participation in the different stages of the budget process. It examines the practices of the central government's executive, the legislature and the supreme audit institution (SAI). It uses 18 equally weighted indicators, aligned with the Global Initiative for Fiscal Transparency's Principles of Public Participation in Fiscal Policies, and scores each country on a scale from 0 to 100. Fiji scored 22 out of 100 in the latest survey while in 2017, it scored 15 out of 100. The Ministry of Economy has established pre-budget submissions during budget formulation and a public consultation during budget implementation. However to further strengthen public participation in the budget process, it should prioritize ensuring that any member of the public or civil society can engage with the government when monitoring budget implementation and actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them. Fiji's Parliament should prioritize allowing members of the public or civil society organizations to testify during its hearings on the budget proposal prior to its approval. The Office of the Auditor General has established mechanisms to assist the supreme audit institution in developing its audit program. It should prioritize establishing formal mechanisms for the public to contribute to relevant audit investigations. The third component which is Budget Oversight examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent in providing oversight. Each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. The survey finds the legislature and supreme audit institution in Fiji, both providing weak oversight during the budget process, with a composite oversight score of 20 out of 100. For the Legislature a score of 14 and for the Audit aspect 34.

A few recommendations are as follows;

• Legislature should debate budget policy before the Executive's Budget Proposal is tabled and approve recommendations for the upcoming budget.

• The Executive Budget Proposal should be submitted to legislators at least two months before the start of the budget year.

• Legislative committees should examine the Executive's Budget Proposal and publish reports with their analysis online.

• A legislative committee should examine in-year budget implementation and publish reports with their findings online.

• To strengthen independence and improve audit oversight, the Office of the Auditor General should require legislative or judicial approval to appoint and remove the head of the supreme audit institution; and to ensure audit processes are reviewed by an independent agency.

The survey also collects supplementary information on independent fiscal institutions. The survey suggests the establishment of an independent fiscal institution (IFI) as a valuable independent and nonpartisan information provider to the Executive and/or the Legislature/Parliament during the budget process.

The CCF stresses the need for more transparency in public budgets and its processes. Budgets are powerful mechanisms that support the lives of people especially those that live below the poverty level and those that are marginalized in Fiji. Public policy should be matched with sufficient public resources to ensure that those resources are used effectively to provide public services such as Health, Education and Infrastructure to name a few. Individuals and communities have the right to know how public monies are spent because they are tax payers whose daily lives are affected.

We should all be concerned with our Government budget decisions on taxes, services provisions and how much debt is taken on which affects equality and our well-being as citizens. Public budgets and human rights are linked and are recognized by international human rights mechanisms in their compliance with human rights obligations.

For the realization of human rights to take place, the government must improve on Budget Transparency, Participation and Oversight.

Open Budgets, Transform Lives! See Open Budget Survey 2019:

https://www.internationalbudget.org/open-budget-survey/

See Open Budget Survey 2019: https://www.internationalbudget.org/.../country.../2019/fiji

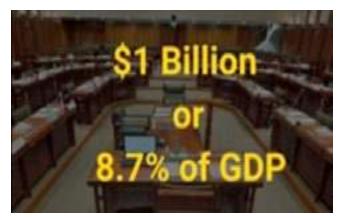
# **COVID-19 National Budget Response**

As the COVID-19 pandemic reached our shores, the Fijian Government tabled the COVID-19 response 2020 Fiji Budget in the chambers of the Parliament of the Republic of Fiji. At this time, the pandemic had been present in Fiji for exactly one week from the day of the Budget announcement, with five Fijians testing positive for COVID-19 in the country. The one billion dollar supplementary budget was passed by acclamation instead of the usual electronic votes by individual members of the house. With the passing of the Budget on 27th March, it allowed government and various agencies to roll out relief packages and other forms of response to assist Fijians and businesses affected by or to be affected by COVID-19.

With support from the United Nations Development Programme (UNDP), you can watch details of the video on the CCF Facebook page and website.













VAT EXEMPTION ON IMPORTED MEDICAL SUPPLIES







#### About June

People who have lost their jobs and those on reduced income were pleading and calling on Government to keep their electricity on during the COVID-19 crisis. The plea came amidst word from the Energy Fiji Limited chief executive officer that customers who don't pay their EFL bills will have their electricity disconnected.

Employers were reminded not to take advantage of the amendments to the Employment Relations Act to terminate workers without valid reasons. Attorney - General Aiyaz Sayed Khaiyum said in parliament that the Employment Relations (Amendment) Bill 2020 made it clear that employers would have to prove that an act of God resulted in them not being able to provide employment to their staff members if a decision was made to terminate.

Students and staff of the University of the South Pacific (USP) protested to keep USP vice-chancellor Professor Pal Ahluwalia after the executive committee of the USP council suspended the head of the university for alleged material misconduct. The USP Students' Association has demanded the resignation of USP council chairman Winston Thomson.

It was anticipated that tourism in Fiji would be heavily affected after Australia extended its international travel ban to 17th further extended it to mid- September.



"The participation of the people in the national budgeting process is essential in the democratic development of Fiji. The people will have the opportunity of following the budget whereas the government will have the opportunity of communicating its goals & policies to the people."





INIANA CAKAU CF COMMUNITY ROGRAMME CO-RDINATOR

### National Budget Process

The Citizens' Constitutional Forum (CCF) in its parliamentary support project that is supported by the United Nations Development Programme (UNDP) had put together a National Budget Processes - Fact Sheet to educate Fijians, as well as encourage and support citizens to make submissions for the upcoming annual National Budget.

Follow this link to download the fact sheet: news.ccf.org.fj/national-budget-processes/



#### NATIONAL BUDGET PROCESSES - FACT SHEET

#### FORMULATION STAGE

- Government: puts together the budget plan A plan for the budget is based on the forecasted revenue, targeted expenditure, deficits and debt level from the economic activity of the current year. In Fiji, this stage begins early in the year. Various line ministries submit their proposed allocations to the Ministry of Economy. The Ministry of Economy calls for submissions from communities and CSOs and conducts National Consultations. The Minister for Economy presents the Appropriation Hill as part of the First reading in the Budget Address to Parliament According to International standards there are 4 budget documents that need to be produced during the Formulation and Approval Stages.

Pre-Budget statement or Fiscal Strategy papers discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal and it outlines the government's economic forecast, anticipated revenue, expenditures and debt.

Executive Budget Proposal which in the Budget Estimates and Supplement-submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes and other information important for understanding the country's fiscal situation.
 UL Officens budget- a simpler and less technical version of the government's fixecutive Budget Proposal or Enacted Budget, designed to convey key information to the public.
 UN Enacted Budget- the budget that has been approved by the legislature.

#### APPROVAL STAGE

- · Bills and supporting documents are sent to all Members of Parliament as per standing orders. Members are to consider the Bills and supporting documents are sent to all Members of Parliament as per standing orders. Members are to consider the Appropriation Bill and related documents for six days. A second reading of the Bill is done and a notice is given two days before the reading. The Bill is referred to the Committee of Supply after being read for a second time. Parliament debates on each Estimate beed where amendments are either moved and voted upon or not. The Bill is tabled in Parliament and a motion for a third reading is put forward by the Minister for Economy. This is immediately decided upon without any debate.

3

#### EXECUTION STAGE

- Government implements policies in the budget
  An allocated amount is given to each ministry which will determine the work and responsibilities for each internal department. The allocated amount is baved on the expenses from the last financial year.
  Each ministry needs to have its own Budget Focus Group (BFG). The BFG manages policy planning and prepares budgets for different departments. The BFG also reviews the baseline for new and ongoing spending.
  Fiji's financial year begins on the 1 August and ends on 31 July.
  According to International standards there are 4 budget documents that need to be produced and published during the Execution we don finite stress and these are
- and Auditing stages and these are:
  - L In Year Reports include information on actual revenues collected, actual expenditures made, and dobt incurred at different intervals.

Ind-Year reviews - constains a comprehensive update on the implementation of the budget as of ddle of the fiscal year, includes a review of economic assumptions and an updated forecast of

- budget outcomes. III. Your Field Reports describes the situation of the government's accounts at the end of the facal yer and identify an evaluation of the progress made toward achieving the budget's policy goals. IV. Audit Report issued by the supreme audit institution and it documents year end accounts.

4

#### AUDITING & LEGISLATIVE EVALUATION STAGE

- The Auditor General's office accounts for and assesses the expenditures made under the budget.
   To meet international best practices, some countries have established an Independent Fiscal Institution (IFI) or a Parliamentary Budget Office (PBO) to produce non-partian and impartial analysis on the budget to all Members of Parliament. Fui may wish to consider the same.





FIJI PARLIAMENT SUPPORT PROJECT

## CCF Assists With Budget Process Workshop

Citizens' Constitutional Forum (CCF) was part of the Fiji Council of Social Services (FCOSS) Review of the CSO Protocol and Humanitarian Response. CCF facilitated the Budget Processes sessions touching on the Open Budget Survey 2019 findings and Budget Submissions that civil society organisations and individuals could make. The review was attended by a few members representing the Suva and Lami District Council of Social Services (DCOSS). CCF was represented by research officer Ms. Vilisi Gadolo and community programme facilitator Mr. Sevanaia Tuicau.





**OPINION: Budget Transparency Affects Everyone** 

When doing a personal budget, one is tasked with working out money to spend on essentials to meet his/her basic human needs such as food, water and shelter. One has to think about allocating funds for family members; paying off debt such as clearing arrears for hire purchase goods and then there are unforeseen circumstances to budget for as well. It is quite a daunting task but necessary. The whole budgeting process requires time for thorough planning.

Take that concept and apply it to the national level. One may view national budget discussions as technical as it deals with information and data that seem overwhelming. One may say leave it to the government, to those making policies and to economists, leave it with people who deal with finances on a daily basis but budgeting concerns everyone. If you are interested in health, education, the environment or pensions, the most well- meaning public policy has little impact on poverty until it is matched with sufficient public resources to ensure its effective implementation.

Government budget decisions would then lead to; what taxes to levy, what services to provide, and how much debt to take on. It affects how equal a society is and the well-being of its citizens, including whether the most disadvantaged will have real opportunities for a better life. Therefore, it is critical that governments inform and engage the public on these vital decisions that impact our lives especially as the world deals with the COVID-19 pandemic. A pandemic that has seen governments launch massive spending measures to address and to control the spread of the virus.

The Executive Director of the International Budget Partnership Warren Krafchick wrote "Budgets will play a central role in government responses to this virus and its fallout. We strongly support aggressive government action and, like others, we believe leaders should pay special attention to the needs of those living in poverty, who are particularly vulnerable to COVID-19's devastating health and economic impacts. To meet these unparalleled challenges, governments must rapidly shift priorities and realign tax and spending policies. The rush to act may tempt some leaders to forego informing and engaging the public on the steps they take. However, while the crisis demands swift and decisive action, it nevertheless requires honesty, transparency, engagement and, in the end, public trust."

The Open Budget Survey (OBS) 2019 released in April 2020 showed a ratio of four out of five of the 117 governments assessed failed to reach the minimum threshold for adequate budget transparency and oversight. The survey finds even fewer provided opportunities for the public to participate in shaping budget policies or monitoring their implementation but there are signs of progress. Most governments lack the accountability systems and policies to make budgets fully open and accessible to the public. There were gaps in budget transparency throughout the budget cycle especially in changes made during the budget implementation phase.

The OBS is the world's only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess; public access to central government budget information, formal opportunities for the public to participate in the national budget process, and the role of budget oversight institutions such as the legislature and auditor in the budget process. The 2019 survey looked at documents published with events, activities or developments that took place through 31 December 2018. Each country's draft questionnaire was reviewed by an anonymous independent expert as well as a representative of the Ministry of Economy. The survey measures three main components which are; Budget Transparency, Public Participation and Budget Oversight.

Budget Transparency, also known as the Open Budget Index measures public access to information on how the government raises and spends public resources. It assesses the online availability, timeliness and comprehensiveness of eight key budget documents using 109 equally weighted indicators and scores each country on a scale of 0 to 100. The key budget documents are the Pre Budget Statement, the Executive Budget Proposal, Enacted Budget, Citizens Budget, In Year Reports, Year End Report and Audit Report. In this round, a transparency score of 61 or more indicates that a country is likely publishing enough material to support informed public debate on the budget. Fiji has a score of 39 out of 100 ranking 72 out of the 117 countries. In the 2017 survey, the score was 41 out of 100. Fiji has increased the availability of budget information by publishing the audit report online.

However it has decreased the availability of budget information by reducing the information in a supporting document to the Executive's Budget Proposal (Budget Supplement) that previously showed details of projects by sector and was not available in the 2018/2019 budget proposal. Fiji should prioritize publishing in a timely manner the Pre-Budget Statement and all In-Year Reports online, produce and publish a Citizens' Budget, Mid-Year Review and Year-End Report online; and include in the Executive's Budget Proposal policies reflected in the budget and performance information.

Public Participation is where the OBS assesses the formal opportunities offered to the public for meaningful participation in the different stages of the budget process. It examines the practices of the central government's executive, the legislature, and the supreme audit institution (SAI). It uses 18 equally weighted indicators, aligned with the Global Initiative for Fiscal Transparency's Principles of Public Participation in Fiscal Policies, and scores each country on a scale from 0 to 100. Fiji scored 22 out of 100 in the latest survey while in 2017, it scored 15 out of 100. The Ministry of Economy has established pre-budget submissions during budget formulation and a public consultation during budget implementation. However to further strengthen public participation in the budget process, it should prioritize ensuring that any member of the public or civil society can engage with the government when monitoring budget implementation and actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them. Fiji's Parliament should prioritize allowing members of the public or civil society organizations to testify during its hearings on the budget proposal prior to its approval. The Office of the Auditor General has established mechanisms to assist the supreme audit institution in developing its audit program. It should prioritize establishing formal mechanisms for the public to contribute to relevant audit investigations.

The third component which is Budget Oversight examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent in providing oversight. Each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. The survey finds the legislature and supreme audit institution in Fiji, both providing weak oversight during the budget process, with a composite oversight score of 20 out of 100. The Legislature scored 14 out of 100 while the Supreme Audit Institution which is the Auditor General's office scored 34 out of 100.

A few recommendations are as follows;

• Legislature should debate budget policy before the Executive's Budget Proposal is tabled and approve recommendations for the upcoming budget.

• The Executive Budget Proposal should be submitted to legislators at least two months before the start of the budget year.

- Legislative committees should examine the Executive's Budget Proposal and publish reports with their analysis on- line.
- A legislative committee should examine in-year budget implementation and publish reports with their findings on- line.

• To strengthen independence and improve audit oversight, the Office of the Auditor General should require legislative or judicial approval to appoint and remove the head of the supreme audit institution; and to ensure audit processes are reviewed by an independent agency.

The survey also collects supplementary information on independent fiscal institutions. The survey suggests the establishment of an independent fiscal institution (IFI) as a valuable independent and nonpartisan information provider to the Executive and/or the Legislature/Parliament during the budget process.

The Citizens' Constitutional Forum (CCF) stresses the need for more transparency in public budgets and its processes. Budgets are powerful mechanisms that support the lives of people especially those that live below the poverty level and those that are marginalized in Fiji. Individuals and communities have the right to know how public monies are spent because they are tax payers whose daily lives are affected.

We should all be concerned with our Government budget decisions on taxes, services provisions and how much debt is taken on which affects equality and our well-being as citizens. Public budgets and human rights are linked and are recognized by international human rights mechanisms in their compliance with human rights obligations. For the realization of human rights to take place, the government must improve on Budget Transparency, Participation and Oversight.

When we have access to budget information with skills and opportunities to participate in the budget process, resulting in engagements between government and citizens can lead to practical improvements in governance and service delivery.

Open Budgets, Transform Lives!

• See Open Budget Survey 2019 - https://www.internationalbudget.org/open-budget-survey/

• See Open Budget Survey 2019 : Fiji - https://www.internationalbudget.org/open-budget-survey/country-re-sults/2019/fiji

## CCF Works with Communities to Formulate Submissions



Through a rights-based approach to development, the Citizens' Constitutional Forum (CCF) has worked extensively with communities through its budget advocacy workshops.

CCF chief executive officer, Ms. Louchrisha Hussain, shared how the organization had worked with local communities in creating their village development plans and formulating budget submissions to make those needs / human rights a reality.

Fiji One News interviewed chief executive officer. You can find the recorded interview on the CCF website.

## Alliance Raises Concerns on Lautoka COVID-19 Crisis

The Fiji CSO Alliance for COVID-19 Humanitarian Response held a press conference to raise concerns about the escalating COVID-19 crisis in Lautoka today.

The panel included six of the eight Alliance members; Foundation for Rural Integrated Enterprises & Development Chief Executive Officer Sashi Kiran, Fiji Women's Crisis Centre's Coordinator Shamima Ali, Social Empowerment and Education Programme Director Chantelle Khan, Citizens' Constitutional Forum - CCF's Chief Executive Officer Louchrisha Hussain, Fiji Women's Rights Movement's Executive Director Nalini and femLINK Pacific's Executive Director Susan Grey.

The COVID-19 pandemic has led to an escalating humanitarian crisis in Fiji, with the loss of thousands of jobs, lack of food security, access to health, education and other essential services and increase in gender-based violence. At the front lines of the pandemic relief and recovery efforts, civil society organisations, NGOs and humanitarian groups are grappling with aid and assistance requests from impacted communities and families.

The Alliance discussed key issues that have emerged during the pandemic.

Read the full statement in the press release section of this annual report.



NEWS.CCF.ORG.FJ

The Fiji Times: Alliance Expresses Concern About the Lack of Information



NEWS.CCF.ORG.FJ The Fiji Times: NGO's Call for a Sustainable Response. Heads of civil society organisations at the press conference in Laut...



## CCF Rights and Dignity Drive

The Citizens' Constitutional Forum (CCF) extended its sincere gratitude and appreciation to groups and individuals that contributed generously towards CCFs COVID – 19 rights and dignity drive.

With your kind gesture, a team from CCF was able to deliver basic food items, clothes and sanitary packs to Rakiraki Village in Yale, Kadavu; which was affected by tropical cyclone Harold, flash flood-ing and the socio-economic impacts brought about by the COVID – 19 pandemic.

Rakiraki, Yale is a local community that CCF worked with last year through its budget advocacy workshop which resulted in the formulation of its submissions to the national budget for 2020.



CCF THANKS YOU FOR YOUR DONATIONS IN KIND TO THE CCF COVID-19 RIGHTS AND DIGNITY DRIVE THAT RAN FROM MARCH TO MAY 2020.



GROCERIES, SANITARY ITEMS & CLOTHES HAVE BEEN RECEIVED BY THE GOOD PEOPLE OF RAKIRAKI VILLAGE, TIKINA YALE KADAVU.





## International Day of Parliamentarism

Today marks the International Day of Parliamentarism. We reflect on an institution that passes bills and make laws, and performs other functions that directly affect our daily lives; it deals with transportation and communication, agriculture, public infrastructure, education and health.

This day celebrates parliaments and the ways in which parliamentary systems of government improve the day-today lives of people all over the world. It was also an opportunity for parliaments to take stock, identify challenges and ways to address them effectively.

In complementing the work of Government, the Citizens' Constitutional Forum (CCF) works to empower the people of Fiji to participate and demand good governance, democracy, multiculturalism, and human rights. CCF works with local communities through educating and advocacy on the principles of human rights in their lives and lobbying policies to ensure democracy.

ENDS



### **About July**

COVID-19 had a higher impact on women, girls and students, a rapid assessment impact of the pandemic on young women and girls in Fiji has found. The survey, instituted by the Fiji Women's Rights Movement (FWRM) in May, says as the crisis forces families into economic uncertainties, girls and young women in Fiji have an added worry of navigating socioeconomic relations in the households, while trying to keep up with academic and professional roles.

Face-to-face classes started around the country; Vatulele District School children were operating on a share and care system because of a lack of classrooms. Vatulele Island has slowly recovered from the devastating impact of Tropical Cyclone Harold which damaged classrooms of the only school on the island three months ago, leaving teachers with no choice but to divide students into groups.

A surge in job losses added to the COVID-19crisis being faced by the country. A worrying reality was that people could not afford basic food items.

Up to 110,000 Fijians could potentially fall below the poverty line because of the impact of COVID-19 and natural disasters. This, according to United Nations Women representative Sandra Bernklau, who made the comment at a Women's Resilience to Disasters roundtable discussion in Suva.

It was also highlighted by Save the Children Fiji, that the number of children selling goods and food on the streets, unsupervised, and late at night was on a rise.



"Many of us forget that Human Rights come with responsibilities. We're responsible for respecting the rights & dignities of those around us (human beings) while exercising our own rights & freedoms here in Fiji & everywhere. Without practicing rights responsibly, it leaves room for human rights violations to occur such as discrimination, racism, Gender Based Violence, Police Brutality, Sexual violence on children & other crimes etc. Our responsibility extends to how we care for the natural environment as well."

# CCF Supports Stop Rape Campaign

It's time to #StopRapeFiji and demand for #CleanRugby! Sign the petition and join the movement for justice and accountability!

Please visit link and sign: https://www.change.org/StopRapeFijiAndDemandCleanRugby

In solidarity with Fiji Women's Rights Movement (FWRM), Fiji Women's Crisis Centre (FWCC) and advocates and activists for #StopRapeFiji.















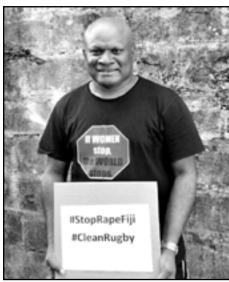














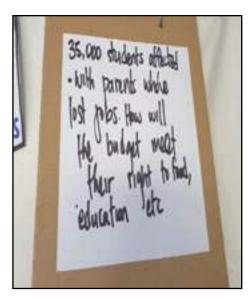
## CCF Statement at the CSO Covid Alliance Conference

"At the Citizens Constitutional Forum, we continue our budget advocacy and education work with local communities that result in developing integrated village development plans that go through an inclusive process of prioritization of development needs by community members. These prioritized development needs are then reflected in official written submissions made to the national budget process by CCF on behalf of the respective community. It is with respect to this process of encouraged and supported citizen engagement that when budget policies are developed they reflect citizen's needs and inputs. Additionally from a human rights based angle, all citizens have a right to meaningfully participate in decisions that affect their lives, including the national budget process, which is one of many processes.

The CSO COVID-19 alliance wish to remind government of their responsibility (particularly as this pandemic affects the world) to ensure that citizens are informed about the national budget process, understand the process and engage effectively with policy makers through meaningful consultations organized by government. When we make reference to 'meaningful consultations' this means: consultations should be representative of citizens in all our diversities, those that attend these consultations should be supported and prepared to participate to engage effectively, and spaces organized should be safe and empowering to encourage citizens to freely share or raise questions. Meaningful consultations tie into the importance of budget transparency, as this enhances the quality of public debate and the ability of citizens and a wide range of stakeholders to contribute to policy-making and budgeting processes. Budget transparency increases trust in governments and how government is spending.

CCF in partnership with International Budget partnership is involved in the Open Budget Survey (OBS). The OBS is a research activity that CCF has participated in since 2012 and is related to our good governance and human rights mandates. Fiji's scores for 2019 are: 39 / 100 for budget transparency (whereas in 2017 Fiji scored 41 / 100), 22 /100 for public participation (Fiji scored 15 / 100 in 2017) and 20 / 100 for budget oversight (Fiji also scored 15 / 100). The Executive Director of the International Budget Partnership (Warren Krafchick) said "we believe leaders should pay special attention to the needs of those living in poverty, who are particularly vulnerable to COVID-19's devastating health and economic impacts. To meet these unparalleled challenges, governments must rapidly shift priorities and realign tax and spending policies. The rush to act may tempt some leaders to forego informing and engaging the public on the steps they take. However, while the crisis demands swift and decisive action, it nevertheless requires honesty, transparency, engagement and, in the end, public trust." Over the last few months, the CSO COVID-19 alliance has called for a collective / multi-stakeholder approach to addressing some of the immediate and emerging needs of our local communities and families that have been severely affected by COVID-19. We are dissatisfied that government has not made any meaningful efforts to engage with CSOs particularly to address the increasing and current needs of citizens. We call on government to call us to the table for dialogue and discussions on pertinent matters that affect our local communities in this pandemic context."





















#### About August

The 2020-2021 National Budget disregarded submissions made by civil society organisations and the onus is now on Government to try to get us to trust them again.

This was the view expressed by Social Empowerment Education Program (SEEP) director Chantelle Khan during the Civil Society Organisation COVID-19 Alliance for humanitarian response to the budget announced in Suva last week.

In an interview with the Fiji Times, Khan said CSOs were concerned that Government had "blatantly disregarded" workers and individuals who had been struggling prior to the pandemic.

All citizens in Fiji have a right to meaningfully participate in decisions that affect their lives, including the national budget process.

This was the comment made by Citizens Constitutional Forum (CCF) chief executive officer Ms. Louchrisha Hussain during the Civil Society Organisation (CSO) Alliance for COVID-19 Humanitarian Response to the national budget in Suva yesterday.

She told the Fiji Times the alliance wished to remind the Government of its responsibility, particularly as the pandemic affected Fiji.

"The Government should ensure that citizens are informed about the national budget process, understand that process and engage effectively with policymakers in meaningful consultations that are organised," Ms. Hussain added.

Scholarship students pursuing their bachelor in medicine and surgery will now be guided into a different career pathway by the Ministry of Education after there was a reduction in some areas of scholarship, particularly suspension of MBBS scholarship that was part of toppers.

#### CSO Humanitarian West Response Centre

The opening ceremony of the new "COVID-19 CSO Alliance Humanitarian Response Centre," in partnership with TISI Sangam, Foundation for Rural Integrated Enterprises and Development, Fiji Women's Crisis Centre and the CSO Alliance for COVID-19 Humanitarian Response. Since the emergence of COVID-19 into the country, CSO partners, organisations and diverse groups from across different sectors have been working together to provide humanitarian support for different families and communities across Fiji. The new Centre in Nadi was set up to better streamline these efforts for communities in the Western Division. The Centre will be distributing food rations, seedlings, facilitating trainings and providing counseling and certain legal services to those impacted by COVID-19.



# International Youth Day 2020

Continuing with International Youth Day 2020 as some places in the world observe and celebrate the day. "Poverty remains a significant concern for youth in Fiji (98.24% stating it remains an important issue of concern).

Poverty trends indicate that the national incidence of poverty declined from 35% in 2002-2003 to 31% in 2008-2009. However, this reduction has been uneven - urban areas saw a reduction in poverty from 28% to 19% while poverty in rural areas increased from 40% in 2002-2003 to 43% in 2008-2009. Additionally around 140, 000 people live in over 200 informal squatter settlements around the country; lacking in basic amenities such as piped water, sewerage and electricity. More than three quarters of respondents (77.84%) were either very satisfied/dissatisfied with government action on this. Many respondents cited and were supportive of governments programs aimed at assisting those who were financially disadvantaged, such as, the introduction of free bus fares for schoolchildren to reduce financial burden on parents unable to afford transportation costs involved in sending children to school, provision of free textbooks and tuition fees for primary and secondary education for all children, pharmaceutical and medical subsidies for those earning below FJD \$30, 000."

CCF's Youth Participation in Civil and Political Life in Fiji - State of the Youth Report.



# Human Rights, Constitutional Democracy, Good Governance and Rights Based Approach to Development

The Citizens' Constitutional Forum (CCF) community education team carried out two workshops in the District of Nadogo in the Province of Macuata. The District consists of 10 villages. One community workshop was held at Nubu village and the participants were from the villages of Nubu, Navukebuli, Nabutubutu, Naikelikoso and Wainidrua. The second community Workshop was at Vunivutu village and participants were from Vunivutu, Kavewa Island, Sogobiau, Mouta and Nasasa (Naqili/Bulu).

The workshop was on Human Rights, Constitutional Democracy, Good Governance and Rights based approach to development.

The workshops were held on the 11th - 12th of August, 2020. CCF would like to acknowledge and thank the Macuata Provincial Office for allowing our community education team to work in the District of Nadogo. Appreciation to the Roko Tui Macuata, Senior Roko Tui Macuata and the Assistant Roko Tui for liaising with the respective villages Turaga Ni Koro and for accompanying the Education Team to the com- munities.

We would also like to thank all participants at the two workshops. Activities were funded by Brot fur die Welt's Strengthening Constitutional Democracy Reform in Fiji Programme.







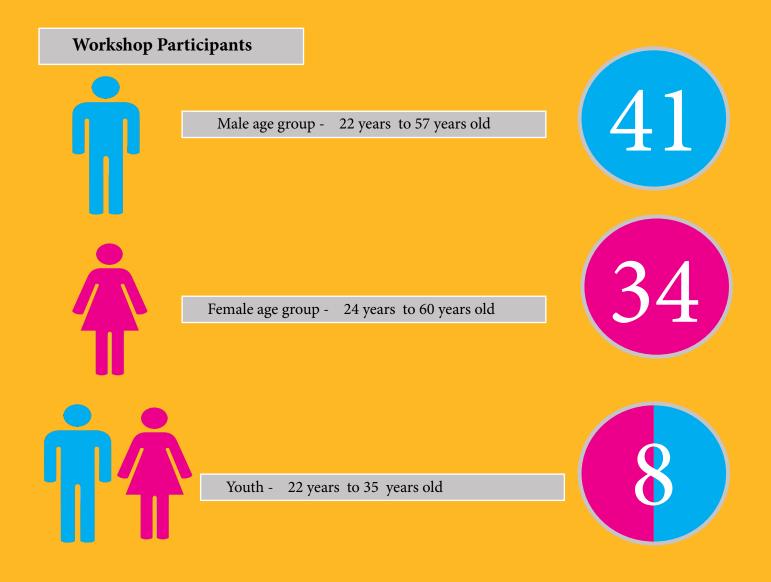




# Strengthening Fiji's Democracy

Participants from Namosi attended a workshop that was coordinated by the Citizens' Constitutional Forum (CCF) at the Namosi Provincial Office in Navua.

Funded by "Brot für die Welt" ("Bread for the World") under the project titled, "Towards an inclusive, participatory, accountable democracy, the space allowed participants who traveled from the 5 Districts in the Province of Namosi to learn how they can be a component of a democratic decision-making process such as the National Budget.



• Human Rights, its Principles, values and Responsibilities, the international instruments and Conventions, Good Governance 8 principles, Importance of Good Governance, Indicators of Bad and Good governance practices, linking Good governance to organisational strengthening and structure in the community governance to District, Provincial, Divisional and National level practices.

• Fiji 2013 Constitution, the background and history of Fiji's Constitutions, the Constitution making process of 2012, and 12 chapters of the Fiji 2013 Constitution

• Chapter 2, Bill of Rights, from Section 8 to 45, understanding our Rights

• Human Rights Based Approach to Development, Needs assessment and prioritizing, community mapping, strengthening organisation, encouraging participation and inclusive processes for development.

• Integrated Village Development Plan priorities and link to the National Budget 2020 – 2021, relevance to the government focus.







#### About September

Fiji has confirmed six border quarantine COVID-19 cases. The latest update is a 64 year old Fijian female who arrived into the country from India on Thursday, August 27th, 2020. The patient has been put under strict self-isolation that includes a 14 day compulsory quarantine at a government designated quarantine facility.

Sixteen (16) students from Ratu Kadavulevu School (RKS) were on indefinite suspensions for allegedly staging a protest against their principal last month. Parents of these students were worried about their children's education and future following their actions.

The Ministry of Health and Medical Services stated Fijians should expect a shortage of medication and pharmaceuticals because of difficulties in procuring supplies from overseas suppliers due to COVID-19.

Workers' rights have been questioned after a number of road workers were sent home. A total of 20 workers were sent home by an overseas based company that was contracted to work on Fiji's road infrastructure. The Fiji Roads Authority (FRA) mentioned in a statement that the move was inappropriate in a time when there was plenty of work to be done. The company was reminded that all foreign companies operating in the country should abide by Fiji labour laws.

Capital City taxi drivers are up in arms over the rise of "step taxi" cases since the start of the COVID-19 pandemic.

Cabbies claim that those absconding without paying are doing it with the taxi fare as low as \$3 and that these cases may be linked to the rise in unemployment due to the pandemic.



# CONSTITUTION OF THE REPUBLIC OF FIJI

#### MEDIA RELEASE

#### 2020 Constitution Day

7 September 2020, Suva, Fiji - The Citizens' Constitutional Forum (CCF) urges Fijians to learn, practice, and call for respect of their constitutional rights in light of Constitution Day today.

CCF through its community engagement, implements educational awareness on the Bill of Rights as stipulated under section 2 of Fiji's 2013 Constitution. This is done with the notion that citizens need a clear understanding of their basic human rights to make conscious decisions that have an impact on themselves, their communities, and the nation. CCF supports the promotion, respect, and protection of human rights and fundamental freedoms whilst promoting multiculturalism, good governance and the rule of law. These are key elements to bring about prosperity in all aspects of development in Fiji.

CCF Chief Executive Officer (CEO), Louchrisha Hussain, believes this Constitution day provides CCF with a platform to educate people and opportunities to engage the public in discussion and discourse around their rights as citizens and hopefully as a starter to more discussion around content in the constitution.

"For CCF this is a day to educate citizens of what is actually in the constitution and from our annual events for the two previous years, we've noticed there are a lot of people who are aware of the constitution but don't actually know what's in it. So it's important that this year, we continue to educate people about their rights and also highlight that our rights come with responsibilities", said Hussain.

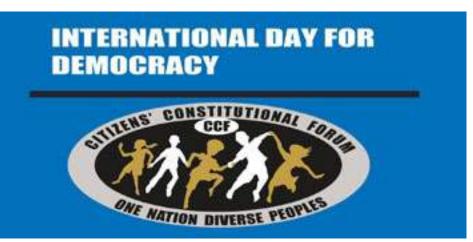
While it is important for citizens to understand their rights, they need to also be made aware of institutions such as the Fiji Human Rights and Anti-Discrimination Commission (HRADC) that exist, whose mandate is to protect and promote human rights in both public and private institutions; and also to receive and investigate complaints of alleged human rights violations and take the necessary steps to address those violations.

Since its establishment, CCF has been determined to achieve its mission in working towards a sustainable Constitutional democracy while working with women, youths, and other marginalized groups as well as public officials and community leaders.

With on-going advocacy workshops in both rural and peri-urban communities, CCF is hopeful that in due time, citizens of our beloved nation are well equipped with knowledge of their rights in the constitution. CCF also understands that having the future generations participate in decision making and idea-sharing is paramount to its overall contribution to society and its benefaction to constitution day.

Finally, the CCF team would like to encourage Fijians today, to learn more about their constitution in an effort to understand their rights and ensure that they are promoted, respected and protected.

ENDS



#### PRESS RELEASE

International Day of Democracy

15 September 2020, Suva, Fiji – As we commemorate International Day of Democracy today, we are reminded of some essential elements of true democracy which is people centered and respect for human rights and fundamental freedoms exist.

The Citizens' Constitutional Forum (CCF) firmly believes whilst that statement holds accurate; democracy, rule of law, and independent institutions are also essential for the enjoyment and upholding of human rights and fundamental freedoms.

CCF through its current project titled; "Towards an inclusive, participatory and accountable democracy", strives to work with both communities and government to create an environment for the protection and realisation of basic human rights.

The Universal Declaration of Human Rights (UDHR) states in Article 21(1) that: "Everyone has the right to take part in the government of his country, directly or through meaningful, active and significant participation in the democratic processes." Democratic processes may not be known by or familiar to all citizens in Fiji hence to encourage participation, CCF emphasizes that the state must do its best to keep citizens educated and informed on the mechanisms available. It is important that citizens are educated, informed and supported to effectively engage in these processes. True democracy is founded on people driven policies.

CCF through its work also encourages the concept of active citizenry. Citizens must take the opportunity to engage in the democratic processes at different levels and in different ways. People have the opportunity to exercise their rights and responsibilities to engage in democratic processes. This includes at the very minimum, informing yourself about the issues of national interest, being aware of policies that affect citizens, casting your vote at the general elections and raising concerns or making recommendations to respective ministries.

Active citizenry and public participation helps build strong democratic parliaments which contribute further to ensuring peace, development and respect for human rights.

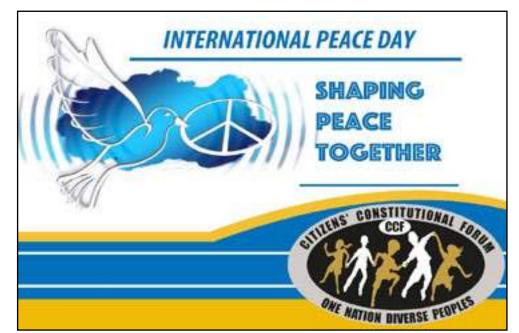
An important principle of governance is when public participates in any form of democratic process. It is based on the confidence that everyone who is affected by a policy decision has the right and opportunity to be informed and involved in the decision making process, notably at various levels. For meaningful participation to be effective there also needs to be space for civil society to actively operate whilst advocating for good governance and accountability at all levels.

As we commemorate International Day of Democracy today, CCF calls for good governance practices and accountability that will enable responsible and responsive governments and institutions to make decisions that are rights based, inclusive and effective. CCF wishes to remind the state of its obligation to not leave anyone behind in terms of creating opportunities for citizen engagement as this is a strong foundation for effective policy making processes.









## PRESS RELEASE

International Day of Peace

21st September 2020, Suva, Fiji – Today marks International Day of Peace which reminds us that there needs to be realisation and understanding that as human beings we are endowed with dignity, meaning that we are worthy of life, respect, and responsible to give respect and affirm-life in order to live in peace. With this year's theme based on "Shaping Peace Together," International Day of Peace provides an adequate platform for all of humanity to show peace above all differences and to contribute to building a culture of Peace through advocacy and awareness in areas of need.

CCF strongly believes that on this day, everyone should devote to spreading compassion, kindness, and hope in the face of the COVID-19 pandemic and stand together against existing acts of discrimination, violence, or hatred.

We honour this year's theme locally by acknowledging efforts of individuals, organisations, and institutions that continue to create safe spaces for discussion and dialogue to work through issues that need a collective community approach in order to move forward as well as in our journey towards a peaceful society in Fiji.

The pandemic has brought about unprecedented challenges and a global crisis and this is evident locally in the increase in loss of jobs, reduction in wages/ salaries, poverty, and poor standard of living and health conditions. CCF encourages members of the public to be more mindful of their actions and expressions towards other people in building a peaceful Fiji in light of the recent global issues.

As human beings, we are entitled to our freedoms and together we must learn to respect each other's dignity as provided for in the Universal Declaration of Human Rights (UDHR).

As part of CCF's mandate in promoting respect and protecting all human rights including fundamental freedoms whilst promoting multiculturalism, CCF also pays tribute to the lives lost in protests around the world, in an attempt to voice the protection of their rights. We must not let these voices be expressed in vain but consider them as a guide to what we must do in our respective communities to advocate for and shape peace together.

This sheds light on the realistic picture of the current world and highlights the importance of acknowledging the International Day of Peace here in Fiji too. Observed each year on 21st September to acknowledge the harmony of people amongst different religions and cultures with respect to attempts by nations in ending war and violence around the world.



# **About October**

The people of Galoa Island, Bua, now have access to piped water for the first time, after the villagers made a request to government over two years ago. The communities on the island no longer have to make trips to the jetty to get water from the boat that carts water for the island. Children will now have clean and safe drinking water for their school.

Fiji's youth unemployment rate is likely to increase between 29 percent and 37 percent by the end of the year. This, according to the recent International Labour Organisation (ILO) and the Asian Development Bank (ADB) report titled 'Tackling the COVID-19 youth employment crisis in Asia and Pacific.'

Fiji celebrates 50 years of independence from Great Britain. The NGO Coalition for Human Rights held an event at the Tanoa Plaza that consisted of a panel of speakers who reflected on the "State of Democracy" in the last 5 decades of Fiji.

Commemorative medals were awarded to notable citizens for their contributions towards nation building. Citizens' Constitutional Forum, board chairperson - Tessa Mackenzie, was among the recipients who were acknowledged at the State House by President Jioji Konrote.

Good news for the country as its last border quarantine case was discharged after spending a total of 80 days in hospital. It has been approximately 180 days since Fiji had a COVID-19 case in the community.



"Regardless of our differences, we are all the same."





SEVANAIA TUICAU CCF COMMUNITY PROGRAMME FACILITATOR



# State of Democracy - Fiji 50 years of Independence

The NGO Coalition on Human Rights organized a panel of speakers to reflect on Fiji's 50 years of Independence with a closer look at our "State of Democracy" in the last 5 decades.

Engaging discussions continue with the NGO Coalition on Human Rights - Panel 2 that focused on "Elections and Electoral Constituencies, Active citizenry, and Voter confidence."

Professor Vijay Naidu points out that the minimum voting age of 18 years old should be retained, the elections process should be independent, therefore, a general secretary for a political party shall not be the Minister for Elections, and there should be more than one constituency for our general elections.

Panel 3 of the NGO Coalition on Human Rights reflected on the processes of parliament.

Former general secretary for parliament, Mary Chapman, took us back to 1970 by quoting memoirs from Ratu Kamisese Mara's book titled "The Pacific Way"-"It was really interesting when he referred to the generous gestures of the opposition, particularly the late S.M Koya," said Chapman.

"I would like to rephrase some of the things that Ratu Mara said in his memoirs. There are 3 key points that I thought were relevant. First, (referring to memoirs) it would help in the peaceful transition to independence if Fiji had no elections at that time. (this was agreed upon by the late S.M Koya who was the form leader of the National Federation Party)."

"Secondly, the Chief Minister, Ratu Sir Kamisese Mara, should continue and become the first Prime Minister." "And third, that safe-guards Fijians on land and related matters be handled by a second house, that is the senate," added Chapman.

Those were the gestures from the opposition (in 1970) that were happily accepted by Ratu Mara and endorsed by the Great Council of Chiefs.

# Towards an Inclusive, Participatory, Accountable Democracy

Produced by the Citizens' Constitutional Forum (CCF), this video is the first of a 6 part series that gives us an insight into how CCF engages with communities under its project titled, "Towards an Inclusive, Participatory, and Accountable Democracy".

This space enabled participants who traveled from the 5 Districts in the Province of Namosi to learn how they can be a component of a democratic decision-making process such as the National Budget.

A total of 67 participants attended the workshop that was held at the Namosi Provincial Office in Navua town.

This project is funded by Brot für die Welt.

Watch the clip here http://news.ccf.org.fj/towards-an-inclusive.../



## NEWS, CCF, ORG, FJ

Towards an Inclusive, Participatory, Accountable Democracy – Part 1



# About November

Joe Biden was elected as the 46th President of the United States of America (USA) after defeating Donald Trump in the presidential elections. Fiji party leaders laud democratic process and congratulate the US president elect and reminded Fijians that a free and fair election similar to the one in the US was important so people could have their voices heard of who they wanted to be their leader.

The World Health Organisation (WHO) planning to build a COVID-19 container medical laboratory in Nadi that will supplement the work of border control officers.

In the middle of uncertainty and job losses due to the pandemic, the Australian government brought smiles to the faces of 172 people who leave the country this month for Australia on a three - year work contract under the Pacific Labour Scheme. This employment opportunity is a boost for workers and their families. An additional 170 workers will join them in the coming weeks.

16 Days of Activism Campaign against women started on November 25th of this month as it marks the International Day for the Elimination of Violence against Women and ends on December 10th which marks Human Rights Day. The Fiji Womens Crisis Centre (FWCC) reported from January to October this year, FWCC and its branches have received a total of 751 domestic violence cases, 67 rape cases, 9 attempted rape cases, 42 child sexual abuse cases, 39 child physical / verbal / emotional abuse cases and 12 sexual harassment cases.

# Visoqo Workshop Imparted Learnings

Villagers provided recap of what they have learnt from day 1:

- Child's right to education, the parent's role in encouraging their children to attend school and do well in school is important. Responsibility to our rights is very important since it complements our role as parents to our children and the children's role as a child. It was further elaborated that parents need to be responsible to check on their school work by checking homework and newsletter. Adults also have the responsibility to look out for children that are in the wrong place at the right time.

- Parents and children need to build the trust with their child and share a close bond by uplifting them.

- Concerned about the power to making laws in the Constitution, the abolition of the senate and the GCC, we feel that they should be reinstated to share the power of making laws for the people and with the people.

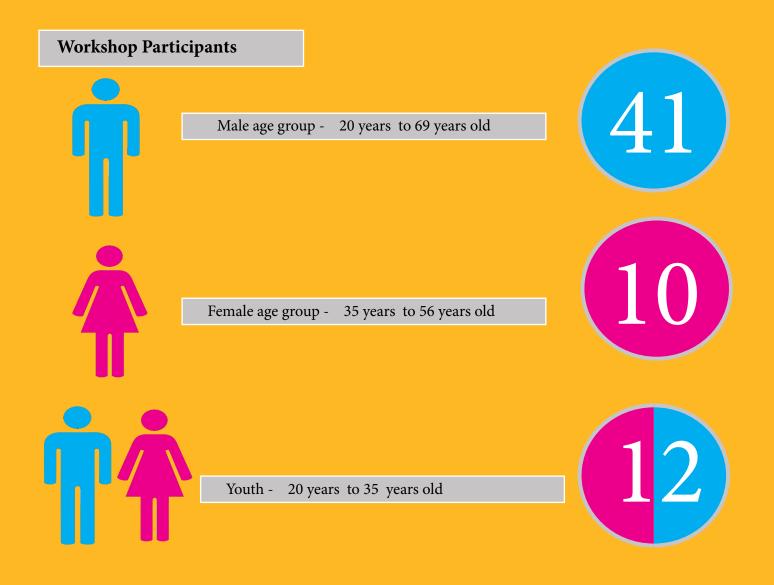
- The proportion of parliament where government has majority order against the opposition and most of the decisions raised by opposition will never be considered.

- We are now more aware of the power of our vote, inspiring us to make informed decisions when voting in the coming general elections.

# Strengthening Fiji's Democracy – Community Workshop

# **Participating Communities**

Macuata Provincial Office, Tikina Namuka Development Committee, 5 representatives from 11 villages – Visoqo, Matainadoi, Cawadevo, Ravuka, Naua, Qelewara, Nasovivi, Lakeba, Nabubu, Salevukoso and Delaivadra



## CCF CONCERNED WITH PROCESSES OF POLICE BRUTALITY CASES

The Citizens' Constitutional Forum is concerned with the processes involving cases of police brutality. The CCF Chief Executive Officer Ms. Louchrisha Hussain said that this arises from cases that have been reported in the media and concerns have been received by the organisation of those respective cases.

"It is troubling that some complainants of police brutality deal with lengthy processes where they find themselves left in the dark while trying to recover from physical injuries and psychological trauma," Ms. Hussain said.

Ms. Hussain states that these complaints are matters of public interest and such allegations should be addressed efficiently with resources and time, as done so with other serious offences reported.

"We have in the past received complaints from members of the public that they have not been receiving updates or responses on the progress of their cases despite numerous requests made. There are also instances where complainants go out of their way to get information that would help with their case."

The CCF states that due to the lack of response or progress communicated from authorities and constitutionally mandated institutions, complainants seek other avenues with the hopes of moving their cases forward.

"Quite often we are informed that due to the delay in the progress of investigations, a complainant loses interest and faith in pursuing their case with the very institutions that are entrusted to help them."

She added that it is understandable that thorough independent investigations take time however, institutions responsible need to provide regular updates on the progress of cases to those concerned.

"Victims of police brutality have every right to be informed of the status of their cases and to seek redress as a form of closure and confidence in seeking justice."

The CCF urges institutions to be efficient in their investigations on cases concerning police brutality and be more responsive to complainants.

"In the spirit of transparency and accountability, independent institutions must also progressively provide the public with information and statistics on such cases as this builds public confidence in the respective institutions." CCF commends the Office of the Director of Public Prosecutions for making available statistics on cases related to the subject matter.

According to the ODPP, statistics from 1 May 2015 to 30 April 2020 show that 110 Police and Military Officers were involved in various cases of assault and 290 were involved in other serious crimes. The CCF emphasizes that these are only cases which have been reported and documented. The CCF strongly recommends that statistics should also show complaints received by institutions on alleged brutality cases involving law enforcement officers, number of complaints that have been closed with associated reasoning and conviction status of court cases.

Additionally, it is essential that all law enforcement officers undergo a regular systematic review of performance which should include; an assessment of behavior, mental capacity, conduct with members of the public, complaints received on respective officers and status of related investigations.

"These statistics and measures are critical in ensuring that any existing gaps in our own justice system are addressed and brutality acts by law enforcement officers are not repeated or tolerated."

"We remind our law enforcers and institutions that they are responsible for the protection and safety of all citizens. Law enforcement officers involved in alleged brutality cases must be investigated without delay and held accountable for their actions."



More jobs have been lost this month; the Fiji Revenue and Customs Service (FRCS) have been offered voluntary redundancy. More than 230 staff have been affected by this move. 83 of that 230 are border control officers who have been given until December end to leave the organisation as international borders remained closed and there is no work for them currently.

The team from the Citizens' Constitutional Forum (CCF) held two activities in the Northern Division - International Human Rights Day was celebrated at Nubu Village in the Tikina' (district) of Nadogo in Macuata where CCF engaged with participants that also travelled from the nearby villages of Navukebuli, Nabutubutu and Wainidrua.

CCF held a quiz night for participants from the hidden paradise (Savusavu). The content of the quiz was based on Fiji's 2013 Constitution, Fiji's Bill of Rights, human rights and democracy.

On our return from Savusavu, we joined the NGO Coalition on human rights second panel event that focused on the "State of Democracy" as Fiji celebrated its 50th year of Independence from Great Britain.

Fiji prepared for heavy rain, damaging winds and flooding as Tropical Cyclone Yasa approached the group.



On December 1st, honoured the 59th anniversary of the first raising of the Morning Star Flag. A powerful symbol of West Papua's journey and struggle for independence.

We stand in solidarity for freedom and the right to self-determination of our West Papuan brothers and sisters. We stand in solidarity because the on-going violence and genocide in West Papua MUST STOP.

No one is truly free until we are all free. Freedom is our future. #PAPUAMERDEKA



Story by Felix Chaudhary, The Fiji Times. 1 December, 2020, 9:15 pm.

Link - https://www.fijitimes.com/lengthy-processes-in-police-brutality-cases

The Citizens' Constitutional Forum (CCF) says it is concerned with the processes involving cases of police brutality. CEO Louchrisha Hussain said their concerns were in relation to cases reported in the media. She also said CCF had received concerns of cases highlighted in the press.

"It is troubling that some complainants of police brutality deal with lengthy processes where they find themselves left in the dark while trying to recover from physical injuries and psychological trauma," Ms. Hussain said. She said the complaints were matters of public interest and the allegations should be addressed efficiently with resources and time, as done so with other serious offences reported.

"We have in the past received complaints from members of the public that they have not been receiving updates or responses on the progress of their cases despite numerous requests made.

"There are also instances where complainants go out of their way to get information that would help with their case."

The CCF states that because of the lack of response or progress communicated from authorities and constitution- ally mandated institutions, complainants seek other avenues with the hopes of moving their cases forward. Acting Police Commissioner Rusiate Tudravu said police "have an open-door policy where complainants and civil society organisations can reach out to us and address issues such as this".

He said that was why a meeting was held with representatives from civil society organisations where CCF was also present.

"During the meeting it was agreed upon that if issues of our service delivery were brought to their attention, we requested that communication be made straightaway through the chief operations officer as we take all complaints seriously and if an officer is failing in their duty to provide services such as feedback, we can take necessary disciplinary action," he said.

# Human Rights Day in Vanualevu

Today as we honour human rights day, the Citizens' Constitutional Forum (CCF) acknowledges and commends the efforts of those who have tirelessly worked and continue to lobby and advocate for the protection and respect for human rights. The theme for this year is "Recover Better – Stand Up For Human Rights."

The theme is most relevant today considering the impact of COVID-19 and the work of human rights defenders in ensuring that every person's rights continues to be protected.

To create more awareness outside the central division on the day and its theme, the CCF decided to commemorate the annual event with a few communities in the northern division of Fiji. The commemoration of Human Rights Day began with a human rights community engagement in the 'Tikina' (district) of Nadogo in Macuata where CCF engaged with participants from four nearby villages (Nubu, Navuke-buli, Nabutubutu and Wainidrua).

The CCF currently works in the Tikina Nadogo to assist with community development plans. The engagement saw participants applying their understanding of human rights such as; the right to health, information and education. The participants also showcased an understanding that their participation at the policy making level was essential and must be respected while reflecting on the global pandemic (freedom of expression). CCF also made a donation of books to Nubu Primary School.



# Human Rights & Democracy Quiz - Savusavu

The Citizens' Constitutional Forum (CCF) was in Savusavu in December to create awareness around human rights and democracy with a quiz night that was held at Daku Resort located 5 minutes outside the northern town. Participants travelled from the surrounding local communities to be a part of a 3 hour program that was created to enlighten, entertain and inform the different groupings that were formed at the event.

Here is some feedback from a few participants that took part:

"We are so happy that CCF brought this event to Savusavu. My family and I had a wonderful evening of learning new things about human rights and democracy."

"It would be nice if CCF brought more events of this nature to the hidden paradise. I'm certainly looking forward to the next one and hopefully it's held in Savusavu again."

"I was surprised at the level of knowledge my children had in regards to human rights. This will be our topic of discussion during family time in the coming days."

(Names have been omitted to respect the privacy of the participants



# Human Rights Day March













# NGO COALITION ON HUMAN RIGHTS

PRESS STATEMENTS

## NGOCHR Concerned With Armed Assistance To Maintain Public Order

#### 30/03/2020

The NGO Coalition for Human Rights (NGOCHR) reminds the Fiji Police Force on the important responsibility they have in protecting the rights of all citizens during the COVID-19 pandemic. It is important that all official COVID-19 responses incorporate a rights based approach.

The Fiji Police Force Commissioner Brigadier-General Sitiveni Qiliho stated last week that assistance would be sought from the Republic of Fiji Military Forces to enforce measures to strengthen their monitoring efforts in the greater Lautoka restricted zone, following the confirmed COVID-19 cases.

The NGOCHR is concerned by images circulated on social media platforms, of uniformed and armed RFMF soldiers outside the premises of the Fiji National Provident Fund office in Lautoka. The deliberate display of armed military personnel to maintain social distancing is heavy handed and unnecessary, as it only fuels public fear and intimidation.

The NGOCHR also notes comments from the Republic of Fiji Military Force Commander Rear Admiral Viliame Naupoto clarifying that military personnel who are assisting police in the COVID-19 operations will not be armed at any time.

"This is good to note but in the future, we urge the government and law enforcement authorities to cease intimidation tactics as the first response to situations like COVID-19. There must be a more comprehensive response that is inclusive and collaborative with all stakeholders and partners, which align to human rights and the principles of democracy," said NGOCHR Chair Nalini Singh.

"We understand that law enforcement personnel may struggle to get citizens to observe restrictions and social distancing, however, it should not be used as an excuse to increase armed military presence on our streets, which is unacceptable as we are still a democracy."

There are laws in place that address any breaches of restrictions but also guarantee that citizens' rights are protected whilst ensuring that public order is maintained.

The NGOCHR wishes to remind the public of the responsibility we all have in observing the restrictions in place, beginning with the nationwide curfew.

It is our individual commitment to curb the spread of COVID-19 in Fiji, and of equal importance is adherence to the law (by all citizens) especially avoiding prosecution by law enforcement personnel.

## END

The Members of the NGOCHR include the Fiji Women's Crisis Centre, Fiji Women's Rights Movement, Citizens' Constitutional Forum - CCF, femLINKpacific, Social Empowerment and Education Programme, and DIVA for Equality FIJI. Pacific Network on Globalisation and Haus of Khameleon are observers.

NGOCHR condemns excessive force and brutality against detainees

## 21/04/2020

The NGO Coalition for Human Rights (NGOCHR) expresses deep concern over the alleged assault by Corrections Officers, which led to the death of Jone Masirewa. The Coalition affirms that justice for Jone Masirewa's death starts with an independent investigation.

"We welcome the recent comments from the Human Rights and Anti-Discrimination Commission (HRADC) calling for an independent investigation into Mr. Masirewa's death," said the NGOCHR Chair Nalini Singh.

"This situation is extremely worrying, especially at a time when hundreds of people are arrested daily over COVID-19 precaution breaches. Their rights and dignity should be protected at all times, even if they are detained."

The HRADC Director Ashwin Raj Raj also highlighted this in his statement that those arrested and detained have the right to be free from cruel and degrading treatment and must be afforded their rights guaranteed under section 13 of the Fijian Constitution.

"Fiji has a commitment to the United Nations Convention against Torture (UNCAT) and have just returned from the Universal Periodic Review (UPR) in Geneva. We should be leaders in upholding human rights," said Ms. Singh. "The COVID-19 pandemic is not an excuse for human rights violations. Excessive force and brutality are unacceptable from any of our enforcement or security forces."

Corrections officers, police and military have higher standards for its conduct, particularly at this time when they should be reassuring the public. There should not be any impunity for torture or murder by enforcement and security officers.

In addition the NGOCHR looks forward to a formal reassurance by Fiji Government and the Fiji Police Force that the First Hour Procedure (FHP) is in full operation and we note that the Commissioner of Fiji Police Force confirmed in a press conference last week that the FHP procedures are still in place. We call for strongest public reiteration along with additional communications to all Fiji Police stations throughout Fiji to remind them of their compliance obligations. We reiterate that the human rights of a detained person or of an accused person must be fully respected as guaranteed in the Fiji Constitution (2013) and especially protected during these times where multiple charges are placed daily on breach of restrictions on COVID-19. We are also concerned to ensure that proper advice has been afforded to a person arrested or charged for offences under Public health Act.

"There needs to be an improvement on procedures for dealing with detainees. During this pandemic particularly, there are understandable frustrations in dealing with disobedience of precautionary measures but enforcement and security officers are trained for these situations and have an obligation to remain within the perimeters of the law," said Ms. Singh.

The Coalition reiterates the need for an independent investigation, of which the results should be made public; and a continued effort at eliminating torture and brutality for Fiji to cultivate a culture of democracy that emphasises rule of law, accountability and equal protection of citizens' human rights.

## END

# For more information contact

The Members of the NGOCHR include the Fiji Women's Crisis Centre (FWCC), Fiji Women's Rights Movement, Citizens Constitutional Forum (CCF), femLINK Pacific, Social Empowerment and Education Program (SEEP), and Diverse Voices and Action (DIVA) for Equality Fiji. Pacific Network on Globalization (PANG) and Haus of Khameleon (HoK) are observers.

## NGOCHR condemns police intimidation of protestors - USP

#### 12/06/2020

The NGO Coalition on Human Rights is deeply troubled by the recent events unfolding at the University of the South Pacific.

It is appalling to see the continued interventions and intimidation by the Fijian government and Fiji police at such a crucial time.

"We strongly believe that a sustainable and working democracy must protect and ensure good governance, accountability and transparency at all levels. This has been incredibly lacking in the past few days, as we've seen the removal of USP Vice-Chancellor Professor Pal Ahluwalia and ongoing serious allegations of corruption and financial mismanagement," said NGOCHR Chair Nalini Singh.

Peaceful protests and solidarity actions have been organised within the different campuses in Fiji and the Pacific in support for VC Pal. According to a statement released by the USP Student Association, police have warned against holding protests. Fiji police have also served a search warrant to Fiji Times to acquire pictures that identified protestors. This was reported in the Fiji Times today.

"It is appalling to see Police deny students and USP staff their fundamental right to Freedoms of Association and Assembly," said Ms Singh.

"There is also concern on how this impacts our regional relations as USP is a regional entity. This must be investigated by the relevant body without any heavy-handed intimidation from our government and the security forces."

In all that is taking place around Fiji and the world, the government including the Police must ensure that the rights of all Fijians are protected including upholding and respecting the fundamental principles and values of Human Rights. The NGOCHR calls on the State to stop this harassment of USP students and staff and ensure better accountability to ensure these grievances are met. The Police must also work within human rights standards and any form of intimidation is unacceptable. The Coalition holds freedom of association and assembly dear to the realisation of Human Rights.

For more information contact info@fwrm.org.fj

#### END

The Members of the NGOCHR include the Fiji Women's Crisis Centre (FWCC), Fiji Women's Rights Movement, Citizens' Constitutional Forum - CCF, femLINKpacific, Social Empowerment and Education Programme and DIVA for Equality FIJI (DIVA). Pacific Network on Globalisation (PANG) and Haus of Khameleon (HoK) are observers. Also available on the FWRM website here: http://www.fwrm.org.fj/news/media-releases/67-all-category/news/press-releases/577-ngochr-condemns-police-intimidation-of-protestors-usp

## NGOCHR PR: Stop Police Intimidation!

#### 16/06/2020

The NGO Coalition on Human Rights is disturbed by the recent conduct of the Fiji police in handling student and staff protests at the University of the South Pacific.

University of the South Pacific Librarian Elizabeth Fong was taken in for questioning at the Criminal Investigation Department this morning for breaching coronavirus restrictions during a solidarity gathering for the suspended Vice-Chancellor Professor Pal Ahluwalia. She was released shortly after. Another staff Ilima Finiasi has also been taken in for questioning this afternoon.

"Police intimidation against USP staff and students must cease. The public needs to be reassured at this time during the pandemic when there are multiple job losses and families are struggling," said NGOCHR Chair Nalini Singh. "Instead, students and staff are being continuously threatened for airing their concerns around the VC's suspension and other worrying allegations of corruption at USP. This is not a great reflection on the state of our democracy and will only strain relations with our regional neighbours."

The COVID-19 pandemic restrictions is not an excuse to curtail human rights, freedom of speech and peaceful assembly. The NGOCHR calls for more transparency and accountability in addressing the issues raised by the USP student and staff.

Ends

For more information contact info@fwrm.org.fj

The Members of the NGOCHR include the Fiji Women's Crisis Centre (FWCC), Fiji Women's Rights Movement, Citizens' Constitutional Forum - CCF, femLINKpacific, Social Empowerment and Education Programme (SEEP), and DIVA for Equality FIJI (DIVA).

Pacific Network on Globalisation (PANG) and Haus of Khameleon (HoK) are observers

## NGOCHR: Free West Papua Anti Racism Protestors

#### 16/06/2020

The Fiji NGO Coalition on Human Rights stands in solidarity with the 7 West Papuan activists dubbed the Balikpapan 7 who were arrested during an anti-racism protest in Jayapura, Papua in August last year.

The NGOCHR is deeply troubled with the criminalisation of these anti-racism protestors who have been charged with treason and are facing between 5 to 17 years in prison.

"The draconian response to these protestors is a blatant attack on freedom of expression and reflects poorly on the Indonesian government's stance on racism and its relations with the West Papuan people," said the NGOCHR Chair Nalini Singh.

The protests were in response to racial attacks against Papuan university students living in a dormitory in Surabaya, East Java. The seven anti-racist protestors facing trial in Balikpapan include Buchtar Tabuni, an executive of pro-Papuan independence group United Liberation Movement for West Papua (ULMWP), Agus Kossay and Stevanus Itlay from the National Committee of West Papua (KNPB), Jayapura University of Science and Technology (USTJ) student union head Alexander Gobai, Cenderawasih University student union head Ferry Gombo and USTJ students Irwanus Uropmabin and Hengki Hilapok.

"The NGOCHR condemns the intimidation and detention of West Papuan activists. They must be freed immediately without conditions," said Ms Singh.

The NGOCHR is concerned that these trials will only result in more tension, racial conflicts and unrest. "We are seeing anti-racist protests all around the world for Black Lives Matter and the strong solidarity from Pacific Indigenous peoples. Within our own region, we have this urgent crisis in West Papua. We must call for visibility for West Papuan lives and their struggles for freedom. West Papua is the genocide that is being ignored by the world and Pacific island leaders must recognize this and stand in solidarity," said Ms. Singh.

The NGOCHR condemn the arrests and intimidation of West Papuan human rights defenders, student protestors and allies. The NGOCHR calls for the immediate release of the Balikpapan 7 and West Papuan political prisoners. The NGOCHR highlights obligations to the Convention on the Elimination of all forms of Racial discrimination ratified by Indonesia in 1999.

The NGOCHR condemns the ongoing conflict and violence against the people of West Papua and stands in solidarity with the Free West Papua movement and the right to self-determination.

Ends

For more information contact info@fwrm.org.fj #WestPapuanLivesMatter.

The Members of the NGOCHR include the Fiji Women's Crisis Centre (FWCC), Fiji Women's Rights Movement (FWRM), Citizens' Constitutional Forum - CCF, femLINKpacific, Social Empowerment and Education Programme (SEEP), and DIVA for Equality FIJI (DIVA).

Pacific Network on Globalisation (PANG) and Haus of Khameleon (HoK) are observers.

IDAHOT: NGO Coalition on Human Rights calls for Protection of LGBTQI Rights 7th May 2020

Today marks the International Day against Homophobia, Transphobia and Biphobia.

The day is marked worldwide to raise awareness on the discrimination and human rights violations faced by the lesbian, gay, bisexual, transgender, queer and intersex (LGBTQI) community. In line with this year's theme, the Fiji NGO Coalition on Human Rights (NGOCHR) stands in solidarity with the LGBTQI community and human rights defenders in "Breaking the Silence" against discrimination, stigma and violence.

NGOCHR member Diverse Voices and Action (DIVA) for Equality Fiji in their recent statement highlighted their groundbreaking 2018 research report, "Unjust, Unequal, Unstoppable: Fiji Lesbians, Bisexual women, Transmen and Gender Non-Conforming People tipping the scales toward justice."

DIVA for Equality Fiji stated, "We are working to end the active process of silencing, marginalisation, shaming, stigma, discrimination, violence and murder of LGBTQI and people around the world."

The study found that 84 per cent of LBT women and gender non-conforming people (GNCP) have experienced physical intimate partner violence. Over half of the LBT women and GNCP surveyed have been verbally abused due to their sexual orientation and gender identity. Another 44 per cent who had experienced sexual assault said they would never tell anyone except close friends as there is a high degree of distrust of the wider Fiji society.

NGOCHR observer, Haus of Khameleon also released a statement to commemorate IDAHOT,

"Everyone, regardless of their sexual orientation, gender identity, gender expression and sex characteristics have a right to equal access to opportunities, services and their safety including access to justice and health services. The LGB-TIQA+ community must always be protected even during these times of the pandemic."

"This is especially relevant now with the ongoing Coronavirus (COVID-19) pandemic which exacerbates the situation for already marginalised communities. On top of this, we're in recovery mode post- TC Harold. This is a pivotal time to raise awareness and prioritise human rights to ensure no one is left behind," said NGO Coalition on Human Rights Chair Nalini Singh.

The Fiji Constitution prohibits discrimination against people on the basis of sexual orientation and gender identity, but there remain limiting provisions that are barriers to their full recognition and protection. In Fiji and the Pacific, violence and stigma faced by the LGBTQI community is disturbingly prevalent and often invisible because of the entrenched patriarchal culture of "silence."

"More needs to be done to address human rights violations against the LGBTQI community. As we move towards recovery from the COVID-19 pandemic and TC Harold, we must ensure that national responses and relief packages are responsive to these human rights issues," said Ms Singh.

"There's a need to promote a human-rights based approach in challenging community attitudes that harm people. This begins with all of us as individuals to break the silence and join in solidarity to promote and protect LGBTQI rights and all human rights," she said.

# For more information please contact info@fwrm.org.fj

\*The Members of the NGOCHR include the Fiji Women's Crisis Centre (FWCC), Fiji Women's Rights Movement, Citizens Constitutional Forum (CCF), femLINKpacific, Social Empowerment and Education Program (SEEP), and Diverse Voices and Action (DIVA) for Equality Fiji. Pacific Network on Globalization (PANG) and Haus of Khameleon (HoK) are observers. Media Release: NGOCHR condemns violence and police brutality

The NGO Coalition for Human Rights (NGOCHR) is deeply disturbed and concerned about recent allegations of police brutality, which has resulted in the death of a suspect Mesake Sinu.

"We note the recent comments from the Human Rights and Anti-Discrimination Commission (HRADC) and the Acting Police Commissioner calling for investigations into these cases," said the NGOCHR Chair Nalini Singh.

"It is extremely worrying that we have multiple reports of police brutality and this is not the first related death recorded this year. There must not be impunity for police violence and the Fiji Government and the Fiji Police Force need to have the strongest condemnation of the use of excessive force and violence by officers of the law."

Mesake Sinu was a robbery suspect who was allegedly killed in Nadi. Initial reports claimed that Mr Sinu died from injuries sustained after attempting to escape by jumping off of a building. Post mortem reports have ruled out this cause of death and investigations are ongoing. Additionally, another allegation of police brutality has surfaced in Nakasi. A young man was allegedly beaten up by police and taken into custody for breach of curfew.

"From the beginning of the COVID-19 pandemic in Fiji, hundreds of people have been arrested over breaches. Their rights and dignity should be protected at all times, even if they are detained," said Ms Singh.

"It is unacceptable that Fiji has made strong international commitments and statements on human rights and yet, the very officers that need to be upholding the law are taking it into their own hands."

Fiji has ratified the United Nations Convention against Torture (UNCAT) and returned from the Universal Periodic Review (UPR) in Geneva earlier this year.

"The human rights of a detained person or of an accused person must be fully respected as guaranteed in the Fiji Constitution (2013). The public needs to be reassured that there is a higher standard of conduct from our police. We reiterate that there should not be any impunity for torture or murder by enforcement and security officers."

The Coalition joins the call for an independent investigation, of which the results should be made public; and a continued effort at eliminating torture and brutality for Fiji to cultivate a culture of democracy that emphasises rule of law, accountability and equal protection of citizens' human rights.

# END

For more information contact (+679)8677330 or info@fwrm.org.fj

The Members of the NGOCHR include the Fiji Women's Crisis Centre (FWCC), Fiji Women's Rights Movement, Citizens Constitutional Forum (CCF), femLINK Pacific, Social Empowerment and Education Program (SEEP), and Diverse Voices and Action (DIVA) for Equality Fiji. Pacific Network on Globalisation (PANG) and Haus of Khameleon (HoK) are observers. NGOCHR disturbed about alleged assault reports

12/8/2020

The NGO Coalition on Human Rights is deeply disturbed about recent alleged reports of civilian brutality by the police and military.

"We are astounded with these new reports of alleged brutality of civilians despite several calls for the authorities to uphold and respect the fundamental rights and freedoms of our citizens. The security forces need to use a human rights approach when dealing with Fijians. Every citizens freedom from cruel and degrading treatment must not be compromised at any time," said NGOCHR Chair, Nalini Singh.

The NGOCHR was reacting to recent media reports of a man that was allegedly assaulted by a police officer in civilian clothing in Nausori and the alleged assault of a cane cutter by the military in Labasa.

"No one is above the law, and once again we reiterate the need for the authorities concerned to improve their procedures and ensure high standards of conduct when handling civilians," Ms Singh said.

The Coalition states that excessive force and brutality is unacceptable and violates our commitment to the United Nations Convention Against Torture. The right of every Fijian is guaranteed in the 2013 Fiji constitution. The NGOCHR demands more effort and emphasis on upholding the rule of law and protection of our citizens' human rights.

Ms Singh said these alleged incidents were shameful and disregarded Fiji's international commitments to upholding and respecting human rights of Fijians. Fiji underwent its third review for the Universal Periodic Review in November 2019 and supported recommendations made in relation to promoting and raising awareness of human rights for the police officers. We must ensure that these recommendations, translate into meaningful change to prevent such incidents of alleged police brutality of Civilians.

NGOCHR supports and acknowledges the investigations undertaken by the Anti Human Rights Commission into both matters and also by the Fiji Police Force. The Coalition calls on the RFMF to follow suit. The results of this investigation must be made public and those involved must be dealt with no impunity.

The Coalition reiterates the need for continued effort at elimination of torture and brutality for Fiji and to cultivate a culture of democracy that upholds citizen's human rights.

END

For more information contact info@fwrm.org.fj

The Members of the NGOCHR include the Fiji Women's Crisis Centre (FWCC), Fiji Women's Rights Movement, Citizens' Constitutional Forum - CCF (CCF), femLINKpacific, Social Empowerment and Education Programme (SEEP) and DIVA for Equality FIJI (DIVA).

Pacific Network on Globalisation (PANG) and Haus of Khameleon (HoK) are observers.

### NGOCHR queries new amendments to the Companies Act

The NGO Coalition on Human Rights is concerned about recent comments made in parliament on amendments to the Companies Act 2015 and its effects on civil society and non-profit organisations.

The Companies (Amendment) Bill was passed last week in parliament, which would enforce accountability requirements on charitable organisations such as NGOs and civil society. The Prime Minister made comments concerning charitable organisations not "utilising the donations for the purpose for which the donations were made." The Attorney General made similar remarks about "mischiefs" by charitable organisations.

The Coalition welcomes the commitment for better accountability but is concerned that this was the priority, at a time when the country is struggling to stabilise through the COVID-19 pandemic new normal.

"Sweeping statements and harmful generalisations about the very people doing the work on the ground is not conducive to improving our current situation. The AG's ambiguous comments made it seem as if it is a "mischief" for charitable organisations to register as companies limited by guarantee, which it is not," said the NGOCHR Chair Nalini Singh. "There is a wide diversity of charitable groups and organisations working tirelessly on the ground within their different capacities to ensure families and communities are coping with the impacts of COVID-19. NGOs, civil society and charitable organisations are answerable to their communities and constituencies and have internal and external checks and balances to ensure they are accountable to them and those that support their work. The recent debate is not new and only fosters intimidation from the government, who are more concerned about policing funding and civil society accountability over the more pressing issues," she said.

The Act will require charitable companies to prepare and submit their financial statements to the Registrar of Companies (ROC) within four months from the end of the financial year. Failing to do so can result in the charitable company being publically named and shamed by the registrar of companies.

"It's puzzling that the government chooses now to discuss issues of accountability. Civil society and NGOs have been flagging the growing humanitarian crisis in Fiji in the past few months including food security, health and access to justice. Many have had to pivot all programmes towards responding to COVID-19 and have been calling for the government to do the same and respond with urgency. The comments made by members of parliament continue to be tone-deaf to these issues. This is an opportune time to reach out to the civil society and NGOs working on the ground towards a collaborative, conciliatory effort to nation-build."

The NGOCHR reiterates the need for accountability at all levels of society and looks forward to the same from the government.

"It is also important for the government to ensure its own accountability towards the people so we expect similar enforcement across government bodies and ministries."

## NGOCHR Human Rights Day March

Hundreds across different diversities marched in the streets of Suva today as part of the annual Human Rights Day march.

Human Rights Day is observed around the world on 10 December to mark the anniversary of the day the UN General Assembly adopted the Universal Declaration on Human Rights (UDHR) in 1948. World Human Rights Day also marks the closing of the 16 Days of Activism against Gender-Based Violence.

The march culminated with a rally at the Sukuna Park where the NGOCHR member partners shared their solidarity statements.

"We are demanding respect for women's rights, children's rights, LGBTIQ rights, the respect for the environment, the workplaces we're working in, advocating for equal pay for an equal value of work. We're talking about safe workplaces, safe streets, safe homes and a safe Fiji for all of us. We want a Fiji where we have all our human rights protected," said the NGOCHR Chair Nalini Singh.

"Whenever we see injustices, whenever we see violations, we must always report and hold those to account who are violating these rights. Not just in Fiji but in our region and the world because we don't live isolated lives. We are all interconnected."

The NGOCHR was formed on the 50th Anniversary of the UDHR and has continued to promote and protect human rights, justice, democracy and the rule of law in Fjii for over 20 years. The march is organised annually by the NGOCHR to highlight, celebrate and advocate for the protection of Human Rights in Fiji.

Fiji Women's Crisis Centre Stephanie Dunn said it was an important moment to remember and be in solidarity with all those whose human rights have been violated.

"Everyone must have a voice. When a friend of yours is violating a human right, even someone you may not like, we must speak up. Silence creates an enabling environment for perpetrators to continue to violate human rights. Somebody's life is everybody's business."

femLINKpacific Executive Director Susan Grey said it was important to remember the women that were not able to march, whose voices need to be heard, particularly those that have suffered through the pandemic and will be further affected by the upcoming cyclone season.

"We call on the leaders to stop being in a bubble. This is the time for empathy, compassion and to look at the greater picture where all human rights are respected," she said.

Social Empowerment and Education Executive Director Chantelle Khan highlighted a worrying concern with the increased police brutality cases that have been reported. She paid tribute to recently passed Ilaisa Batai who was an avid advocate within the spaces he worked in. Unfortunately, Batai passed away without receiving justice for the police brutality he faced.

"We're marching today to make a statement that we all believe in, that all human rights must be protected. It takes a lot of courage to march in the streets in Suva," she said.

"Human rights are Human rights. It's about bringing more people to join us, to build solidarity. It's not just about women's rights; it's not just about indigenous rights alone. It's about ALL human rights." NGOCHR observer Haus of Khameleon's Miki Wali added, "We cannot sit in the comforts of our homes and watch our citizens be brutalised by the very people that enforce the law. It is inhumane. People are dying. When we talk about human rights, we speak for ALL human rights."

NGOCHR observer Pacific Network on Globalisation's Lice Cokanasiga said,

"It's important to keep an eye out for our regional brothers and sisters. This year is important because it marks the 75th Anniversary of the United Nations and at the same time we must remind them that the people of West Papua are still fighting for their Independence 59 years on."

Members of the public and partners were also invited to share the space as they highlighted human rights issues of concern.

"Today is the day for human rights but we hope that every day becomes a day to promote, protect, respect human rights not just for ourselves but for everyone around us," said Ms. Singh.

END



# **Citizens' Constitutional Forum Pte Limited**

# **Financial Statements**

For the Year Ended 31 December 2020



# CITIZENS' CONSTITUTIONAL FORUM PTE LIMITED

# FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### <u>Contents</u>

Table of contents	1
Directors' report	2 - 5
Directors' declaration	6
Auditor's independence declaration	7
Independent auditor's report	8 - 10
Statement of profit or loss and other comprehensive income	11
Statement of changes in members' funds	12
Statement of financial position	13
Statement of cash flows	14
Notes to the financial statements	15 - 34
Disclaimer on additional financial information	35
Detailed income statement	36 - 37

In accordance with a resolution of the Board of Directors, the Directors herewith submit the statement of financial position of Citizens' Constitutional Forum Pte Limited (the Company) as at 31 December 2020, the related statement of profit or loss and other comprehensive income, the statement of changes in members' funds and the statement of cash flows for the year then ended on that date and report as follows:

#### Directors

Directors at the date of this report and at any time during the financial year were:

Cynara Teresa Mary Mackenzie - Chairperson Tara Chetty - Director Holger Szesnat - Director Adelene Mereoni Chung - Director Shradha Sharma - Director

#### 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 minimise 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 operating profit for the year was \$8,169 (2019: loss of \$61,458). No income tax was applicable pursuant to Part 7 (2) of the Income Tax (Exempt Income) Regulation 2016.

#### Dividends

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

#### 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 it's 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.

#### 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 provision for doubtful debts. In the opinion of the Directors, adequate provision 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 provision 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 be realised in the ordinary course of business compared to 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 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 a material and 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, other than those reflected in the financial statements.

#### Significant Events During the Year

The COVID-19 outbreak was declared a pandemic by the World Health Organisation in March 2020.

The Company has remained operational since this declaration and continues to provide awareness on the issues of human rights, good governance, multiculturalism and promote cross-culture and also provide consultation and debate to minimise violent conflict to the whole community. We have not seen a significant impact on our business to date. The outbreak and the response of Governments in dealing with the pandemic is interfering with general activity levels within the community, the economy and the operations of our business.

The scale and duration of these developments remain uncertain as at the date of this report however they are having an impact on our earnings, cash flow and financial condition. The Directors confirm that they have considered all currently known impacts of COVID-19 when preparing the financial statements and applying the going concern concept.

#### Subsequent events note - COVID-19 Lockdown

Subsequent to the end of the financial year, on 25 April 2021, in response to the COVID-19 pandemic, the Government announced a number of measures including lockdown of certain containment areas within Viti Levu. Under the lockdown restrictions, all non-essential businesses are required to be closed unless the workplace was deemed part of a permitted industry as set out by the Government. The introduction of these restrictions have not had a material effect on the Company's Financial Statements at 31 December 2020.

#### Subsequent events note - COVID-19 Lockdown continued

Apart from the exception above, no other 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 or cash flows of those operations, or the state of affairs of the Company in future financial years.

#### Impact of COVID-19 pandemic on the Company

The coronavirus disease (COVID-19) outbreak has developed rapidly, bringing a significant health impact globally. Measures taken to contain the virus are already having a significant impact on global markets and economic activity. Fiji is also feeling the impact with business disruption and levels of activity already reducing in several market sectors.

The Company has remained operational since this declaration and continues to engage in its principal activities. We have not seen a significant impact on our business to date. Directors and management are carefully considering the impact of the COVID-19 outbreak on the Company and assessing future operational options. The future financial impacts, however, cannot be reasonably estimated at this time, as they will be largely the product of matters the Company cannot control.

Directors and management believe the Company have sufficient financial resources together with arrangements with their customers and suppliers at this time to be able to successfully manage their business risks despite the current uncertain economic outlook due to the COVID-19 outbreak.

#### 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.
- (iii) no contingent liabilities or other liabilities of the Company has become or is likely to become enforceable within the year or 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 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 of 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 is a member, or with a Company in which he has a substantial financial interest.

#### CITIZENS' CONSTITUTIONAL FORUM PTE LIMITED DIRECTORS' REPORT *continued* FOR THE YEAR ENDED 31 DECEMBER 2020

#### Auditor Independence

The Directors have obtained an independence declaration from the Company's auditor, Ernst & Young. A copy of the auditor's independence declaration is set out in the *Auditor's Independence Declaration to the Directors of Citizens' Constitutional Forum Pte Limited* on page 7.

Signed for and on behalf of the Board and in accordance with a resolution of the Directors.

Dated this 15th day of June 2021.

hadunt

Director

This Directors' Declaration is required by the Companies Act 2015 (the Act).

The Directors of Citizens' Constitutional Forum Pte Limited (the Company) have made a resolution that declared:

- (a) in the Directors' opinion, the financial statements and notes of the Company for the financial year ended 31 December 2020:
  - (i) give a true and fair view of the financial position of the Company as at 31 December 2020 and of the performance of the Company for the year ended 31 December 2020.
  - (ii) have been made out in accordance with the Act.
- (b) they have received declarations as required by Section 395 of the Act.
- (c) at the date of this declaration, in the Directors' opinion, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

Signed for and on behalf of the Board and in accordance with a resolution of the Directors.

Dated this 15th day of June 2021.

hadunt 



Pacific House Level 7 1 Butt Street Suva Fiji PO Box 1359 Suva Fiji Tel: +679 331 4166 ey.com

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

As lead auditor for the audit of Citizens' Constitutional Forum Pte Limited for the financial year ended 31 December 2020, 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.
- (b) no contraventions of any applicable code of professional conduct in relation to the audit.

This declaration is in respect of Citizens' Constitutional Forum Pte Limited.

Ernst & Young

Chartered Accountants

Sikeli Tuinamuana Partner Suva, Fiji

15 June 2021



Pacific House Level 7 1 Butt Street Suva Fiji PO Box 1359 Suva Fiji Tel: +679 331 4166 ey.com

#### INDEPENDENT AUDITOR'S REPORT

#### To the Members of Citizens' Constitutional Forum Pte Limited

Report on the Audit of the Financial Statements

#### Opinion

We have audited the financial statements of Citizens' Constitutional Forum Pte Limited (the Company), which comprise the statement of financial position as at 31 December 2020, the related statement of profit or loss and other comprehensive income, the statement of changes in members' funds and the 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 2020, 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 (ISAs). 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.

#### Other Information

The Directors and management are responsible for the other information. The other information comprises the Directors' Report and the detailed income statement but does not include the financial statements and the auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the audit, or otherwise appears to be materially misstated. If, based upon the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors and Management for the Financial Statements

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



#### INDEPENDENT AUDITOR'S REPORT continued

#### Responsibilities of the Directors and Management for the Financial Statements continued

In preparing the financial statements, the Directors and management 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 Directors and management either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

The Directors and management 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 ISAs 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.

As part of an audit in accordance with ISAs, 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 Directors and management.
- Conclude on the appropriateness of the Directors' and management's 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.



#### INDEPENDENT AUDITOR'S REPORT continued

#### Auditor's Responsibilities for the Audit of the Financial Statements continued

We communicate with those charged with governance 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 those charged with governance 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.

Ernst & Young

Chartered Accountants

Sikeli Tuinamuana Partner Suva, Fiji

15 June 2021

## CITIZENS' CONSTITUTIONAL FORUM PTE LIMITED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020	2019
Income		\$	\$
Grants	2	677,944	1,439,696
Donations	2	1,000	-
Events management charges		3,164	13,849
Amortisation of deferred income		8,054	6,692
Interest		6,081	5,637
Dividend income		780	759
Miscellaneous income		242	5,092
		697,265	1,471,725
Expenses			
Audit fees - statutory audit		6,540	6,540
- project audits		36,430	34,712
Accounting fee		327	1,472
Depreciation on property, plant and equipment	8	8,379	7,025
Depreciation on right-of-use asset	12	42,065	35,039
Interest on lease	12	7,759	7,650
Project activities, events and workshop expenses	3	252,265	956,310
Rent		-	6,540
Employee remuneration and other costs	4	295,726	305,487
Overseas travel and other costs		-	26,521
Other administrative costs		39,605	145,887
		689,096	1,533,183
Profit/(loss) for the year		8,169	(61,458)
Other comprehensive income			
Change in fair value of equity investments		(3,912)	2,557
Total comprehensive income/ (loss) for the year		4,257	(58,901)

The accompanying notes form an integral part of this Statement of Profit or Loss and Other Comprehensive Income.

## CITIZENS' CONSTITUTIONAL FORUM PTE LIMITED STATEMENT OF CHANGES IN MEMBERS' FUNDS FOR THE YEAR ENDED 31 DECEMBER 2020

	Accumulated funds	Investment revaluation reserve	Total
	\$	\$	\$
Balance as at 1 January 2019	178,462	8,340	186,802
Loss for the year	(61,458)	-	(61,458)
Other comprehensive income	-	2,557	2,557
Balance as at 31 December 2019	117,004	10,897	127,901
Profit for the year	8,169	-	8,169
Other comprehensive income	-	(3,912)	(3,912)
Balance as at 31 December 2020	125,173	6,985	132,158

The accompanying notes form an integral part of this Statement of Changes in Members' Funds.

## CITIZENS' CONSTITUTIONAL FORUM PTE LIMITED STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2020

	Notes	2020 \$	2019 \$
Current assets			
Cash and cash equivalents	7 (a)	672,083	69,557
Receivables	5	31,134	244,410
Financial assets	6 (a)	101,216	95,136
		804,433	409,103
Non-current assets			
Financial assets	6 (b)	24,029	27,161
Furniture and equipment	8	28,601	21,130
Right-of-use asset	12	175,059	217,124
		227,689	265,415
Total assets		1,032,122	674,518
Current liabilities			
Payables	9	59,824	63,986
Deferred income	10 (a)	626,656	235,452
Employee benefit liability	11	10,041	11,290
Lease liability	12	48,000	40,000
		744,521	350,728
Non-current liabilities			
Deferred capital grant	10 (b)	23,871	16,076
Lease liability	12	131,572	179,813
		155,443	195,889
Total liabilities		899,964	546,617
Net assets		132,158	127,901
Members' Funds			
Investment revaluation reserve		6,985	10,897
Accumulated funds		125,173	117,004
Total members' funds		132,158	127,901

The accompanying notes form an integral part of this Statement of Financial Position.

## CITIZENS' CONSTITUTIONAL FORUM PTE LIMITED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 \$	2019 \$
Operating activities Receipts from donors and contributors Payment to suppliers and employees		903,681 (245,064)	1,233,108 (1,762,229)
Net cash flows provided by/ (used in) operating activities	7 (b)	658,617	(529,121)
Investing activities			
Payments for furniture and equipment		(15,850)	(6,085)
Net cash flows used in investing activities		(15,850)	(6,085)
Financing activities			
Payment of principal portion of lease liability		(40,241)	(32,350)
Net cash flows used in financing activities		(40,241)	(32,350)
Net increase/(decrease) in cash and cash equivalents		602,526	(567,556)
Cash and cash equivalents at 1 January		69,557	637,113
Cash and cash equivalents at 31 December	7 (a)	672,083	69,557

The accompanying notes form an integral part of this Statement of Cash Flows.

#### 1.1 Company information

The financial statements of Citizens' Constitutional Forum Pte Limited (the Company) for the year ended 31 December 2020 were authorised for issue in accordance with a resolution of the Directors on \_\_\_\_\_\_ 15th June \_\_\_\_\_ 2021.

The principal activities of the Company is described in Note 17.

#### 1.2 Significant accounting policies

Basis of preparation

The financial statements have been prepared on a 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 judgements, 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. 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 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.

#### Statement of compliance

The financial statements of Citizens' Constitutional Forum Pte Limited have been prepared in accordance with the International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB) and the Fiji Companies Act, 2015.

#### 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 it's 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.

#### 1.3 Changes in accounting policies and disclosures

The Company applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2020. The Company has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Observes in second in a slipice	Impact on the
Changes in accounting policies	Association
Amendments to IFRS 3: Definition of a Business	No impact
Amendments to IFRS 7, IFRS 9 and IAS 39 Interest Rate Benchmark Reform	No impact
Amendments to IAS1 and IAS8 Definition of Material	No impact
Conceptual Framework for Financial Reporting issued on 29 March 2018	No impact
Amendments to IFRS 16 COVID-19 Related Rent Concessions	No impact

1.2. Standards, amendments and interpretations issued but not yet effective

The new and amended standards and interpretations that are issued, but not yet effective, up to the date of issuance of the Company's financial statements are disclosed below. The Company intends to adopt these new and amended standards and interpretations, if applicable, when they become effective.

New standards and amendments	Effective date
IFRS 17 Insurance Contracts	1 January 2023
Amendments to IAS 1: Classification of Liabilities as Current or Non-current	1 January 2023
Reference to the Conceptual Framework – Amendments to IFRS 3	1 January 2022
Property, Plant and Equipment: Proceeds before Intended Use – Amendments to IAS	1 January 2022
16	· · · · · · · · · · · · · · · · · · ·
Onerous Contracts – Costs of Fulfilling a Contract – Amendments to IAS 37	1 January 2022
IFRS 9 Financial Instruments – Fees in the '10 per cent' test for derecognition of financial liabilities	1 January 2022

#### 1.5 Summary of significant accounting policies

#### a) Foreign currencies

Transactions in foreign currencies are initially recorded at the functional currency rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the functional currency rate of exchange ruling at the balance date. All differences are taken into the statement of profit or loss and other comprehensive income.

#### b) Cash and cash equivalents

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

#### c) Financial instruments

#### i) Recognition and 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.

Financial assets

On initial recognition, a financial asset is classified as measured at amortised cost, FVOCI 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.

ii) Classification and measurement

#### Financial assets *continued*

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 by and instrument-by-instrument basis.

All financial assets not classified as measured at amortised cost as described above 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 as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

- 1.5 Summary of significant accounting policies continued
  - c) Financial instruments continued
    - ii) Classification and measurement *continued*

#### Financial assets: Business model assessment

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;
- 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; and
- the frequency, volume and timing of sales of financial assets in prior periods, the reasons for such sales and demonstrate why those sales do not reflect a change in the Company's business model.

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

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).

#### c) Financial instruments continued

ii) Classification and measurement *continued* 

Financial assets: Assessment whether contractual cash flows are solely payments of principal and interest *continued* 

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

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

Financial assets that are measured at amortised costs 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 the statement of profit or loss and other comprehensive income. Any gain or loss on derecognition is recognised in the statement of profit or loss and other comprehensive income.

For purposes of subsequent measurement, financial assets are classified in four categories:

- Financial assets at amortised cost (debt instruments);
- Financial assets at fair value through OCI with recycling of cumulative gains and losses (debt instruments);
- Financial assets designated at fair value through OCI with no recycling of cumulative gains and losses upon derecognition (equity instruments); and
- Financial assets at fair value through profit or loss.

Financial assets at amortised cost (debt instruments)

Financial assets at amortised cost are subsequently measured using the effective interest rate (EIR) method and are subject to impairment. Gains and losses are recognised in profit or loss when the asset is derecognised, modified or impaired.

The Company's financial assets at amortised cost includes receivables, and term deposits held with financial institutions.

#### c) Financial instruments continued

ii) Classification and measurement continued

Financial assets at fair value through OCI (debt instruments)

For debt instruments at fair value through OCI, interest income, foreign exchange revaluation and impairment losses or reversals are recognised in the statement of profit or loss and computed in the same manner as for financial assets measured at amortised cost. The remaining fair value changes are recognised in OCI. Upon derecognition, the cumulative fair value change recognised in OCI is recycled to profit or loss.

The Company's debt instruments at fair value through OCI includes investments in quoted debt instruments included under other non-current financial assets.

Financial assets designated at fair value through OCI (equity instruments)

Upon initial recognition, the Company can elect to classify irrevocably its equity investments as equity instruments designated at fair value through OCI when they meet the definition of equity under *IAS 32 Financial Instruments*: *Presentation* and are not held for trading. The classification is determined on an instrument-by-instrument basis.

Gains and losses on these financial assets are never recycled to profit or loss. Dividends are recognised as other income in the statement of profit or loss when the right of payment has been established, except when the Company benefits from such proceeds as a recovery of part of the cost of the financial asset, in which case, such gains are recorded in OCI. Equity instruments designated at fair value through OCI are not subject to impairment assessment. The Company elected to classify irrevocably its non-listed equity investments under this category, which includes investments in Unit Trust of Fiji.

#### Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss include financial assets held for trading, financial assets designated upon initial recognition at fair value through profit or loss, or financial assets mandatorily required to be measured at fair value. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term. Derivatives, including separated embedded derivatives, are also classified as held for trading unless they are designated as effective hedging instruments. Financial assets with cash flows that are not solely payments of principal and interest are classified and measured at fair value through profit or loss, irrespective of the business model. Notwithstanding the criteria for debt instruments to be classified at amortised cost or at fair value through OCI, as described above, debt instruments may be designated at fair value through profit or loss on initial recognition if doing so eliminates, or significantly reduces, an accounting mismatch.

Financial assets at fair value through profit or loss are carried in the statement of financial position at fair value with net changes in fair value recognised in the statement of profit or loss. As at the year end, the Company did not have financial assets designated at fair value through profit or loss.

#### 1.5 Summary of significant accounting policies continued

#### c) Financial instruments continued

iii) Derecognition

Financial liabilities - Classification, subsequent measurement and gains and losses

Financial liabilities are classified and measured at amortised cost or FVTPL. A financial liability is classified at FVTPL if it is classified as held-for trading, it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses including any interest expense, are recognised in the statement of profit or loss and other comprehensive income. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in the statement of profit or loss and other comprehensive income. Any gains or loss on derecognition is also recognised in the statement of profit or loss and other comprehensive income.

#### 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 the statement of profit or loss and other comprehensive income.

#### iv) Modification of financial assets

If the terms of the financial asset are modified, the Company evaluates whether the cash flows of the modified asset are substantially different. If the cash flow 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 and a new financial asset is recognised at fair value.

#### c) Financial instruments continued

#### 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.

#### d) Deferred income

Deferred income comprises of funding 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 income until such time of the asset are acquired. A liability is recognised to the extent that such conditions are unfulfilled at the end of the reporting period.

#### e) Employee benefit

#### 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.

#### f) Income tax

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

#### g) Leased assets

The Company has a lease contract for bitutainers. Leases terms for the bitutainers are for 12 months.

The Company's lease contracts include extension and termination options. These options are negotiated by management to provide flexibility in managing the leased-asset portfolio and align with the Company's business needs. Management exercises significant judgement in determining whether these extension and termination options are reasonably certain to be exercised.

#### g) Leased assets continued

For a qualifying lease, a right-of-use asset and lease liability based on the present value of future lease payments which excludes payments of a variable nature is now recognised. The Company therefore uses Incremental Borrowing Rates (IBRs) to discount the future value of lease payments. The IBR denotes the rate of interest that a lessee would have to pay to borrow over a similar term, with a similar security, the funds necessary to purchase an asset of a similar value to the right of use asset in a similar economic environment.

Lease payments (excluding payments for short-term, low-value and variable consideration leases), reduce the lease liability. The straight-line depreciation of the right-of-use asset is expensed within profit or loss. As the lease liability is carried at present value, an interest expense arises over the duration of the lease term.

#### Short-term leases and leases of low-value assets

The Association has elected not to recognise the right-to-use assets and lease liabilities for leases of low-value assets and short-term leases. The Association recognises the lease payments associated with these leases as a expense on a straight-line basis over the lease term.

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 furniture	12%- 50%

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

#### 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 expenditure 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

Revenue of the Company mainly consists of grants and donations received from donors and events 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.

I) Impairment of financial assets

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 profit or loss and other comprehensive income.

i) Non-derivative financial assets

The Company recognises loss allowances for ECLs on financial assets measured at amortised cost.

The Company measures loss allowances at an amount equal to lifetime ECL, except for the following, which are measured as 12-month ECL:

other receivables and cash at bank balances for which credit risk (i.e. the risk of default occurring over the expected life of the financial instrument) has not increased significantly since initial recognition.

- I) Impairment of financial assets *continued* 
  - i) Non-derivative financial assets continued

When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating ECL, the Company considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the Company's historical experience and informed credit assessment and including forward-looking information.

The Company assumes that the credit risk on a financial asset has increased significantly if it is more than 30 days past due.

The Company considers a financial asset to be in default when:

- the borrower is unlikely to pay its credit obligations to the Company in full, without recourse by the Company to actions such as realising security (if any is held); or
- the financial asset is more than 90 days past due.

The Company considers another receivable or cash balance to have low credit risk when its credit risk rating is equivalent to the globally understood definition of "investment grade".

Lifetime ECLs are the ECLs that result from all possible default events over the expected life of a financial instrument.

12-month ECLs are the portion of ECLs that result from default events that are possible within the 12 months after the reporting date (or a shorter period if the expected life of the instrument is less than 12 months).

The maximum period considered when estimating ECLs is the maximum contractual period over which the Company is exposed to credit risk.

#### Measurement of ECLs

ECLs are a probability-weighted estimate of credit losses. Credit losses are measured as the present value of all cash shortfalls (i.e. the difference between the cash flow due to the Company in accordance with the contract and the cash flows that the Company expects to receive).

ECLs are discounted at the effective interest rate of the financial asset.

At each reporting date, the Company assesses whether financial assets carried at amortised cost are credit impaired. A financial asset is 'credit-impaired' when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred.

- 1.5 Summary of significant accounting policies continued
  - I) Impairment of financial assets *continued* 
    - i) Non-derivative financial assets *continued*

#### Credit-impaired financial assets

Evidence that a financial asset is credit-impaired includes the following observable data:

- significant financial difficulty of the borrower or issuer;
- a breach of contract such as a default or being more than 90 days past due;
- the restructuring of a loan or advance by the Company on terms that the Company would not consider otherwise;
- it is probable that the borrower will enter bankruptcy or other financial reorganisation; and
- the disappearance of an active market for a security because of financial difficulties.

Presentation of allowance for ECL in the statement of financial position

Loss allowances for financial assets measured at amortised cost are deducted from the gross carrying amount of the assets.

#### Write-off

The gross carrying amount of a financial asset is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when the Company determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write-off. However, financial assets that are written off could still be subject to enforcement activities in order to comply with the Company's procedures for recovery of amounts due.

A financial asset not carried at fair value through profit or loss is assessed at each reporting date to determine whether there is objective evidence that it is impaired. A financial asset is impaired if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset, and the loss event had an impact on the estimated future cash flows of that asset that can be estimated reliably.

In assessing impairment the Company uses historical information of the probability of default, timing of recoveries and the amount of loss incurred, adjusted for management's judgement as to whether current economic and credit conditions are such that the actual losses are likely to be greater or less than suggested by historical trends.

An impairment loss with respect to a financial asset measured at amortised cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted at the asset's original effective interest rate. Losses are recognised in the statement of profit or loss and other comprehensive income and reflected in an allowance account against receivables. When a subsequent event causes the amount of impairment loss to decrease, the decrease in impairment loss is reversed through the statement of profit or loss and other comprehensive income.

#### I) Impairment of financial assets *continued*

ii) Non-financial assets

The carrying amounts of the Company's non-financial assets, other than inventories are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

The recoverable amount of an asset or cash-generating unit is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset.

For the purpose of impairment testing, assets that cannot be tested individually are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or groups of assets (the "cash-generating unit, or CGU").

An impairment loss is recognised if the carrying amount of an asset or its CGU exceeds its estimated recoverable amount. Impairment losses are recognised in the statement of profit or loss and other comprehensive income.

An impairment loss is reversed only to the extent that the asset's carrying amount cannot exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss has been recognised.

m) Comparative figures

Comparative figures have been amended where necessary, for changes in presentation in the current year.

#### 1.6 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.

#### Liquidity risk management

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

The table below summarises the maturity profile of the Company's financial liabilities based on contractual undiscounted payments:

31 December 2020	On demand	Less than 3 months	3 to 12 months	1 to 5 years	>5 years	Total
	\$	\$	\$	\$	\$	\$
Lease liabilities	-	-	-	48,000	131,572	179,572
Trade and other payables	-	-	59,824	-	-	59,824

#### 1.6 Financial risk management *continued*

31 December 2019	On demand	Less than 3 months	3 to 12 months	1 to 5 years	>5 years	Total
	\$	\$	\$	\$	\$	\$
Lease liabilities	-	-	-	40,000	179,813	219,813
Trade and other payables	-	-	63,986	-	-	63,986

#### Credit risk

The Company held cash of \$672,083 (2019: \$69,557). 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 rating of the counterparties.

The Company recognised \$Nil (2019: \$Nil) impairment allowance.

2.	Grants	2020 \$	2019 \$
	Donor		
	Bread for the World United States Government Peacifica Incorporated European Union International Institute for Democracy Electoral Assistance International Budget Partnership Katholische Zentralstelle fur Entwicklungsdienst e.V (Misereor)	178,663 - - 340,932 8,087 2,196 143,680 4,386	505,217 25,630 3,020 681,930 131,174 17 83,229 9,479
	United Nations Development Program	677,944	1,439,696
3.	Project activities, events and workshop expenses	\$	\$
	Project expenses	252,265	956,310
		252,265	956,310
4.	Employee remuneration and other costs	\$	\$
	Wages and salaries Other costs Fiji National Provident Fund expenses	276,197 2,767 16,762 295,726	275,962 3,241 26,284 305,487
5.	Receivables	\$	\$
	Trade receivables Bonds and deposits Prepayment Other receivables Interest receivable	18,998 4,000 5,918 2,200 18 31,134	235,531 4,000 4,810 51 18 244,410

6. Financial assets	2020 \$	2019 \$
Current		
a) Debt instruments at amortised cost		
Term deposits		
ANZ Banking Group Limited	3,441	3,301
Kontiki Finance Limited	97,775	91,835
	101,216	95,136

The Company has term deposits held with ANZ Banking Group Limited and Kontiki Finance Limited for a term of 12 months and 60 months and at an interest rate of 2.25% and 7% per annum respectively.

Non-current		
b) Equity instruments a fair value through OCI	\$	\$
Managed funds		
Unit Trust of Fiji	27,941	24,604
Change in fair value	(3,912)	2,557
	24,029	27,161
Reconciliation of investments:		
Balance at 1 January	27,161	23,845
Dividend re-invested	780	759
Change in fair value	(3,912)	2,557
Balance at 31 December	24,029	27,161
7. Cash and cash equivalents	\$	\$
a) Cash on hand and with banks	672,083	69,557

For the purpose of the statement of cash flows, cash comprises of cash on hand and at bank. Cash at the end of the year as shown in the statement of cash flows is reconciled to the statement of financial position as follows:

b) Reconciliation of net cash provided by operating activities to operating profit/(loss).

Operating profit/(loss)	8,169	(61,458)
Adjustments for non-cash income and expenses:		
Depreciation on property, plant and equipment	8,379	7,025
Depreciation on right-of-use asset	42,065	35,039
	58,613	(19,394)
Changes in assets and liabilities		
Decrease/(increase) in accounts receivable	213,276	(225,529)
Increase in investment	(6,860)	(6,396)
(Decrease)/increase in provisions	(1,249)	5,773
(Decrease)/increase in trade creditors and other liabilities	(4,162)	2,231
Increase/ (decrease) in deferred income	391,204	(285,199)
Increase/(decrease) in deferred capital grant	7,795	(607)
Net cash flows from/ (used in) operating activities	658,617	(529,121)

8.	Furniture and equipment	Furniture and fitting	Computer and office equipment	Total
		\$	\$	\$
	<u>Cost</u> As at 1 January 2019	69,452	160,333	229,785
	Additions	-	6,085	6,085
	As at 31 December 2019	69,452	166,418	235,870
	Additions	5,950	9,900	15,850
	As at 31 December 2020	75,402	176,318	251,720
	Depreciation			
	As at 1 January 2019	69,050	138,665	207,715
	Depreciation charge for the year	372	6,653	7,025
	As at 31 December 2019	69,422	145,318	214,740
	Depreciation charge for the year	525	7,854	8,379
	As at 31 December 2020	69,947	153,172	223,119
	Net Book Value			
	As at 31 December 2019	30	21,100	21,130
	As at 31 December 2020	5,455	23,146	28,601
0	De alles		2020	2019
9.	Payables		\$	\$
	Trade payables		-	342
	Other payables and accrued liabilities		59,824	63,644
			59,824	63,986
10.	Deferred income		\$	\$
a)	Deferred income relating to operating grants received from:			
,	Bread for the World		234,793	105,160
	European Union		246,130	-
	Katholische Zentralstelle fur Entwicklungshilfe e.V (Misereor)		37,237	23,411
	International Budget Partnership United Nations Development Program - International Anti-Corruption Day		10,000 60,050	10,686 64,436
	United States Government	y	-	302
	Events management charges		38,446	31,457
			626,656	235,452
b)	Deferred capital grant			
5)	Deferred income relating to furniture and fittings funded by:			
	AusAID		1,223	1,224
	European Union		4,071	4,070
	Bread for the World		8,685	2,735
	Less: accumulated depreciation		(8,525)	(7,999)
			5,454	30

10. Deferred income continued   \$	\$
b) Deferred capital grant continued	
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 24,815	14,915
Katholische Zentralstelle fur Entwicklungshilfe e.V (Misereor) 899	899
United Nations Development Program 6,085	6,085
Less: accumulated depreciation (65,847)	(58,318)
18,417	16,046
Total deferred capital grant 23,871	16,076
11. Employee benefit liability \$	\$
Employee entitlements	
As at 1 January 11,290	5,517
Net movement for the year (1,249)	5,773
As at 31 December 10,041	11,290

#### 12. Leases

#### Company as a lessee

The Company has a lease contract for office rental space used in it's operations. The lease for it's office space has a term of 3 years.

Set out below are the carrying amounts of right-of-use assets recognised and the movements during the period:

	\$	\$
As at 1 January	217,124	252,163
Amortisation expense	(42,065)	(35,039)
As at 31 December	175,059	217,124

Set out below are the carrying amounts of lease liabilities and the movements during the period:

As at 1 January Accretion of interest Payments	219,813 7,759 (48,000)	252,163 7,650 (40,000)
As at 31 December	179,572	219,813
Current Non-current	48,000 131,572 179,572	40,000 179,813 219,813

12.	Leases continued	2020 \$	2019 \$
	The following are the amounts recognised in profit or loss:		
	Amortisation expense of right-of-use assets	42,065	35,039
	Interest expense on lease liabilities	7,759	7,650
	Total amount recognised in profit or loss	49,824	42,689

The Company had total cash outflows for leases of \$48,000 in 2020 (2019: \$40,000).

#### 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 2020, the number of members were 5 (2019: 6 members). 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 member. In accordance with the Memorandum of Association, payment of dividends to members is prohibited.

14. Commitments

Capital commitments at balance date amounted to \$Nil (2019: \$Nil).

- 15. Contingent liability and assets
  - a) Contingent liability as at balance date amounted to \$Nil (2019: \$Nil)
  - b) Contingent asset as at balance date amounted to \$4,000 (2019: \$4,000)
- 16. Related party disclosure
  - a) <u>Directors</u>

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 - Director Holger Szesnat - Director Adelene Mereoni Chung - Director Shradha Sharma - Director

#### 16. Related party disclosure continued

#### 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 was identified as key management personnel with the authority and responsibility planning, directing and controlling the activities of the Company.

The remuneration paid to the key management personnel for the year 31 December 2020 and 2019.

	2020 \$	2019 \$
Salary and other benefits	55,423	24,642

#### 17. 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 minimise 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.

18. Significant events during the year

The COVID-19 outbreak was declared a pandemic by the World Health Organisation in March 2020.

The Company has remained operational since this declaration and continues to provide awareness on the issues of human rights, good governance, multiculturalism and promote cross-culture and also provide consultation and debate to minimise violent conflict to the whole community. We have not seen a significant impact on our business to date. The outbreak and the response of Governments in dealing with the pandemic is interfering with general activity levels within the community, the economy and the operations of our business.

The scale and duration of these developments remain uncertain as at the date of this report however they are having an impact on our earnings, cash flow and financial condition. The Directors confirm that they have considered all currently known impacts of COVID-19 when preparing the financial statements and applying the going concern concept.

#### 19. Subsequent events note - COVID-19 Lockdown

Subsequent to the end of the financial year, on 25 April 2021, in response to the COVID-19 pandemic, the Government announced a number of measures including lockdown of certain containment areas within Viti Levu. Under the lockdown restrictions, all non-essential businesses are required to be closed unless the workplace was deemed part of a permitted industry as set out by the Government. The introduction of these restrictions have not had a material effect on the Company's Financial Statements at 31 December 2020.

Apart from the exception above, no other 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 or cash flows of those operations, or the state of affairs of the Company in future financial years.

#### Impact of COVID-19 pandemic on the Company

The coronavirus disease (COVID-19) outbreak has developed rapidly, bringing a significant health impact globally. Measures taken to contain the virus are already having a significant impact on global markets and economic activity. Fiji is also feeling the impact with business disruption and levels of activity already reducing in several market sectors.

The Company has remained operational since this declaration and continues to engage in its principal activities. We have not seen a significant impact on our business to date. Directors and management are carefully considering the impact of the COVID-19 outbreak on the Company and assessing future operational options. The future financial impacts, however, cannot be reasonably estimated at this time, as they will be largely the product of matters the Company cannot control.

Directors and management believe the Company have sufficient financial resources together with arrangements with their customers and suppliers at this time to be able to successfully manage their business risks despite the current uncertain economic outlook due to the COVID-19 outbreak.

20. Company details

#### Company incorporation

The Company is a private company, incorporated under the Fiji Companies Act, 2015 and domiciled in Fiji on 10 July, 2003.

#### Registered office

The Company's registered office is located at 23 Denison Road, Suva.

At the end of the year the Company had 11 employees (2019: 11).

- 21. Approval of financial statements
  - The financial statements were approved by the Board of Directors and authorised for issue on 15th June 2021

### CITIZENS' CONSTITUTIONAL FORUM PTE LIMITED DISCLAIMER ON ADDITIONAL FINANCIAL INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2020

Disclaimer on Additional Financial Information

The additional financial information, being the attached Detailed Income Statement has been compiled by the management of Citizens' Constitutional Forum Pte Limited.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than Citizens' Constitutional Forum Pte Limited may suffer arising from any negligence on our part. No person should rely on the additional financial information without having an audit or review conducted.

## CITIZENS' CONSTITUTIONAL FORUM PTE LIMITED DETAILED INCOME STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2020

	2020	2019
	\$	\$
Income		0.000
Grants - Peacifica Incorporated	-	3,020
- Bread for the World	178,663	505,217
- United States Government - European Union	-	25,630
- Katholische Zentralstelle fur Entwicklungshilfe e.V. (Misereor)	340,932	681,930
- International Institute for Democracy and Electoral Assistance	143,680 8,087	83,229 131,174
- United Nation Development Program	4,386	9,479
- International Budget Partnership	2,196	9,479 17
Donations	1,000	17
Release of deferred income	8,054	6,692
Dividend income	780	759
	3,164	13,849
Events management charges Interest	6,081	5,637
Miscellaneous income	242	5,037
Miscellaneous income		
	697,265	1,471,725
Expenses		
Accommodation costs	-	11,198
Accounting fees	327	1,472
Audit fees - project audits	36,430	34,712
- statutory audit	6,540	6,540
Bank fees and charges	1,290	1,378
Citizens' Constitutional Forum's contribution - co-funder	-	68,507
Computer support/software	650	8,904
Depreciation on property, plant and equipment	8,379	7,025
Depreciation on right-of-use asset	42,065	35,039
Electricity and water	7,148	7,234
Employee remuneration and other costs	295,726	305,487
Fees and subscriptions	1,585	2,938
General expenses	101	242
Hospitality and entertainment	1,880	2,666
Insurance	3,280	2,295
Interest on lease	7,759	7,650
Local transport (taxi airport)	-	1,003
Local travel	60	1,128
Office cleaning	1,155	1,311
Overseas travel and other costs	-	26,521
Perdiems	600	13,150
Postage and stationery	565	3,530
Printer cartridges	-	2,559
Printing and video copying	153	544

The Detailed Income Statement is to be read in conjunction with the disclaimer set out on page 35.

## CITIZENS' CONSTITUTIONAL FORUM PTE LIMITED DETAILED INCOME STATEMENT *continued* FOR THE YEAR ENDED 31 DECEMBER 2020

	2020	2019
	\$	\$
Expenses continued		
Project activities, event and workshop expenses	252,265	956,310
Recruitment advertisement	1,132	2,575
Registrar of Companies	3,891	55
Rent	-	6,540
Repairs and maintenance	5,498	858
Security	1,175	1,949
Telephone and internet	7,143	6,563
Travel, taxi (office)	2,299	3,475
Visa, insurance and inoculation		1,825
	689,096	1,533,183
Profit/(loss) for the year	8,169	(61,458)

The Detailed Income Statement is to be read in conjunction with the disclaimer set out on page 35.

# NOTES
