



always there

ANNUAL REPORT 2020



Fundamental Principles



Humanity

The International Red Cross and Red Crescent Movement, born of a desire to bring assistance without discrimination to the wounded on the battlefield, endeavours, in its international and national capacity, to prevent and alleviate human suffering wherever it may be found. Its purpose is to protect life and health and to ensure respect for the human being. It promotes mutual understanding, friendship, cooperation and lasting peace amongst all peoples.



Impartiality

It makes no discrimination as to nationality, race, religious beliefs, class or political opinions. It endeavours to relieve the suffering of individuals, being guided solely by their needs, and to give priority to the most urgent cases of distress.



Neutrality

In order to continue to enjoy the confidence of all, the Movement may not take sides in hostilities or engage at any time in controversies of a political, racial, religious or ideological nature.



Independence

The Movement is independent. The National Societies, while auxiliaries in the humanitarian services of their governments and subject to laws of their respective countries, must always maintain their autonomy so that they may be able to, at all times, act in accordance with the principles of the Movement.



Voluntary Service

It is a voluntary relief movement not prompted in any manner by desire for gain.



Unity

There is only one Red Cross or one Red Crescent Society in any one country. It must be open to all. It must carry out its humanitarian work throughout its territory.



Universality

The International Red Cross and Red Crescent Movement, in which all Societies have equal status and share equal responsibilities and duties in helping each other, is worldwide.

Content

2020 in review	2
Acronyms	3
Message from National President & Director General	5
Honorary Members	6
National Board	7
Youth Commission Members	8
Financial Overview	9
FRCS Strategic Summary	11
Strategic Goal 1 – Resilient Communities	
Responding within a new Challenge	12
Disaster Management & Support	13
Disaster Management & Climate Change program	15
Health & Care Programme	16
Youth Programme	20
Safety	22
Strategic Goal 2 – Strong Fiji Red Cross Society	
Our presence	23
Strategic Goal 3 – Humanitarian Influence	
Promoting the role of the Red Cross	24
Partnership and advocacy	25
Auxiliary Role	26
Global Influence	27
Financial Report 2020	29



2020



Acronyms

AGM	Annual General Meeting
ARC	Australian Red Cross
BOCA	Branch Organisational Capacity Assessment
BRCF	Building Resilient Communities in Fiji
CBHFA	Community-Based Health and First Aid
CERT	Community Emergency Response Team
DFAT	Department of Foreign Affairs & Trade
DG	Director General
ERT	Emergency Response Training
EFL	Energy Fiji Limited
FRCS	Fiji Red Cross Society
GBV	Gender Based Violence
GESI	Gender Equality & Social Inclusion
ICRC	International Committee of Red Cross
IHL	International Humanitarian Law
IFRC	International Federation of Red Cross & Red Crescent Societies
IVCA	Integrated Vulnerability Capacity Assessment
JRC	Junior Red Cross
MOA	Memorandum of Agreement
MOHMS	Ministry of Health and Medical Services
NB	National Board
NC	National Council
NCD	Non-Communicable Disease
NFIs	Non-Food Items
NGO	Non Governmental Organization
NS	National Society (referring to Fiji Red Cross as a National Society)
NDMO	National Disaster Management Office
NZRC	New Zealand Red Cross
RFL	Restoring Family Links
TC	Tropical Cyclone
TD	Tropical Depression
USAID	United States Agency for International Development
7FP	7 Fundamental Principles





A Message from the President & Director General



Ms. Sala Toganivalu Lesuma
President



Ms. Ilisapeci Rokotunidau
Director General

“It is now, more important than ever, to continue to be guided by our values and commitment”

We are very pleased to present you with the Fiji Red Cross 2020 Annual Report. We reflect on the learnings and how far we have come. We especially take this time to thank our volunteers and staff who pushed forward through this very difficult time to ensure we continued to help those that had been affected by the tropical cyclones we experienced.

This, was a year of exceptional challenges due to the COVID-19 pandemic. The pandemic forced us, as a Society, to relook at and rethink the way we do things. We explored new ways of working and part of this learning process exposed us to new opportunities. We discovered how cost effective and beneficial it was to use virtual platforms at levels never used before. Showing us how we could function at low cost but still achieve the goals set out.

One of the highlights of the year for our team was responding to a disaster amid the COVID-19 pandemic. Tropical Cyclone Harold made landfall in Fiji as a category 4 cyclone on the night of 7-8 April.

Any other time, our teams would be the first to respond but due to the COVID-19 restrictions in place, we were limited in our movement and how we could engage. This, at first, caused a lot of confusion amongst the volunteers, the staff and partners who assist us with delivery during a response.

We were finding a lot of difficulties because other people determined how and when we were going to go to the islands. We had to rethink our strategy and we commend our hardworking volunteers and teams on the ground, who had to cross borders into the early hours of the morning to get to the Natovi jetty in time to deliver supplies to the islands.

It was a lot of learning for everybody. We had to re-look at how we delivered and distributed relief items as well as accurately identify who we provided assistance to.

The lessons from this exercise prepared us well for our response to TC Yasa in December 2020. We assisted and supported 12,531 people in the provinces of Bua, Macuata and Cakaudrove, Lau and districts of Koro in Lomaiviti Province and Yasawa in the Ba Province.

We are very proud of our Restoring Family Links (RFL) program that was able to bring peace of mind and assistance to

more than 30 families who were unable to reach relatives in affected areas where telecommunication lines were impacted.

Our teams with the International Federation for Red Cross & Red Crescent (IFRC), braved the conditions and risks and visited these areas to find people and connect them to their families.

Restoring Family Links has become one of our core activities when responding to natural disasters. This activity responds directly to the needs of the affected population and we are happy that we can address this alongside our provision of relief material.

The year also saw an improvement in our Blood Drive program with the setup of our first ever Blood Database. With the support of the IFRC, we were able to revive our Blood donor program with members of the Public. The database proved very useful during times of need. Our Blood program membership continues to grow with more people coming forward to support the program.

We have been very blessed to continue to receive support from Red Cross delegates from around the world. The International Federation for Red Cross & Red Crescent, the International Committee of Red Cross and our many partners. Their contribution continues to help us fulfil our mission to meet the needs of the most vulnerable.

As we work towards achieving our Strategic Plan 2022 to 2026, it is more important now than ever, to continue to be guided by our values and commitment.

We would like to sincerely thank our Board, our management and staff and especially our volunteers. Thank you for your dedication and commitment.

To members of the community who continue to hold us accountable and support us in our cause, we thank you.

Ms. Sala Toganivalu Lesuma
President

Ms. Ilisapeci Rokotunidau
Director General

Honorary Members



Mr. Paul Jaduram



Dr. Robin Yarrow



Mr. Sashi Singh



Adi Davila Toganivalu



Ratu Epeli Nailatikau
The Honourable Speaker



Mr. Nifin Ghandi



Mr. William Wylie Clark

The Fiji Red Cross Society (FRCS) is governed by the National Council and National Board. The National Board is the governing body and oversees the role of the Director General (DG).

National Council of the Fiji Red Cross Society

The National Council is the highest body of the Society and meets once a year for its Annual General Meeting (AGM). The Council is responsible for the appointment of the Patron, Honorary members, Auditor, Honorary Legal Advisors and elects the Treasurer and other members of the National Board.

The National Council endorsed two (2) governance appointments during its National Council Meeting (NCM) on Saturday 24th October, 2020. They were Ms. Christine Deo - Reddy and Ms. Shayne Sorby.

His Excellency the President of the Republic of Fiji, Major – General (Ret'd) Jioji Konusi Konrote, is the Patron of the Fiji Red Cross Society and a member of the National Council.



National Board



Sala Toganivalu Lesuma
President



The late Francis Chung
Treasurer



Epli Lesuma
Youth commission Chair & Youth
representative to board



Praveen Naidu
Member



Dineshwar Prasad
Member



Temo Sasau
Member



Shayne Sorby
Member



Christine Deo-Reddy
Member



Meliki Tuinamuana
Member



Kevin McCarthy
Member



Ilisapeci Rokotunidau
Director General-Ex Officio

Finance, Audit & Risk Commission Members



The late Francis Chung
Chairman



Josephine Yee-Joy
Member



Digby Bossley
Member



Esira Kini
Member

The National Board

The National Board is the governing body of the Fiji Red Cross Society.

The Director General has the responsibility of the daily management of the organisation and staff and advises the National Board on operational and strategic matters relating to the organisation.

Youth Commission Members



Epeli Lesuma
Chairman
(Suva Branch)



Akuila Tuinasau
Vice Chairman
(Lautoka Branch)



Evia Cirivakabola
Secretary
(Tavua Branch)



Nunia Ah-Kee
Member
(Savusavu branch)



Emily Radua
Member
(Levuka Branch)

Acknowledgement



Mr. Francis Chung joined the Fiji Red Cross Society in 2017 as the National Treasurer and Chair of the Finance Commission.

He brought with him a wealth of experience having served as director of several companies including Konfiki Finance, Ernst & Young, Capital Insurance Fiji and Tonga, Solander Pacific and Drone Services Fiji Pte Ltd. In addition to his directorships, he served as a Trustee for Unit Trust and was also the Treasurer for several organizations such as Champagnat Marist Education and Fiji Fishing Industry Association.

Mr. Chung will be fondly remembered for his standards of excellence and his willingness to always assist, guide and mentor Red Cross staff wherever he could.

Mr. Chung passed away peacefully on 18th November 2020 in Australia at the age of 68. He is survived by his wife Lily and three children, Elaine, Sarah, and Patrick.

May his soul rest in peace.

Financial Overview

Audited Financial Statements for Year 2020

1. Purpose

To present the Audited Financial Statements for year 2020 and provide an overview compared to the previous year highlighting key drivers that contributed to the overall performance.

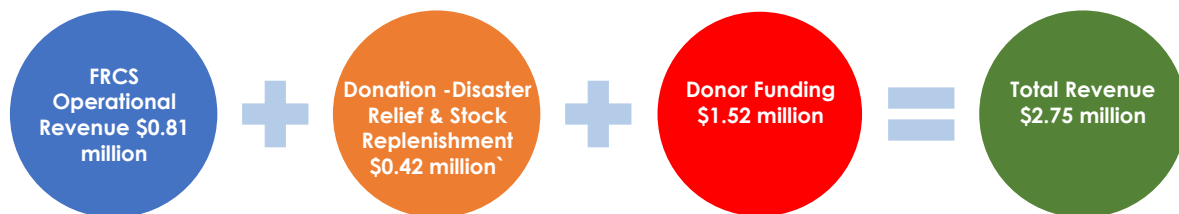
2. Overview of Audited Financial Statements

The financial statements of the Fiji Red Cross Society incorporates both the core income generating operations and operations funded by our partners.

The Society reported a total revenue of \$2.75 million of which \$1.94 million related to the funding provided by our partners to our operations into our communities. The Society achieved a surplus of \$27,869 compared to a deficit of \$47,017 in 2019; a significant improvement of \$74,886.

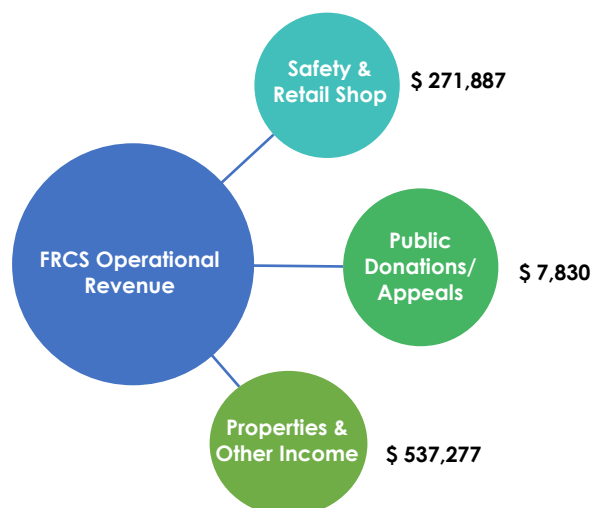
The table summarises the financial performance of Fiji Red Cross Society, highlighting the surplus from operating activities and investment activities.

	2020 \$	2019 \$	Variance \$
Revenue	2,754,485	2,514,444	240,041
Expenditure	2,851,570	2,739,167	(112,403)
Deficit from operating activities	(97,085)	(224,723)	127,638
Net Finance Income	124,954	177,705	52,751
Surplus/Deficit for the year	27,869	(47,017)	74,866



2.1 Operational Revenue Source

Total revenue [Note 2 and Note 3] of \$2.75 million, of which \$0.81 million relates to revenue generated from the society's business divisions, was an increase of \$0.2 million compared to the previous year.



Operational Revenue from our trading activities were significantly impacted during COVID-19 alerts with Fiji's first Covid-19 case on 19th March, 2020. Revenue from Course Fees and Sale of Inventory declined by \$90,779 compared to the previous year. The Society moved some of its safety training courses to online mediums in efforts to ensure sustainability of these activities from which positive feedback was received from participating clients.

The Society cancelled its major fundraising activities during the year, resulting in a decreased revenue of \$117,513. The major fundraising activities which were cancelled included the Red Cross Ball, which was revived in 2018 after a lapse of 15 years, and the National Appeal.

Revenue from properties and other income resulted in an increase of \$20,363 compared to the previous year. The Society gained significantly from changes in indirect cost recovery modules and also revisited its current logistic needs and sold a motor vehicle that was surplus to requirement.

The Society generated Finance Income or Investment Income [Note 7] that provided funding towards core cost(s) while also maintaining the value of investments. Interest rates fluctuated from year to year. In 2020 the Society received \$124,954 compared to \$177,705 in 2019; a reduction of \$52,751.

2.2 Disaster Relief & Stock Replenishment and Donor Funding

This financial year was defined by unprecedented events, including the COVID-19 global pandemic, followed by three Cyclones which created additional need for support in our communities from Fiji Red Cross.

Grant Revenue [Note 2] totalled \$1.5 million compared to \$0.6 million in 2019.

Promoting Fiji Red Cross through various social media platforms played a huge role in rousing interest in our work and this has led the Society to secure pledges from many more donors in the public, private, and diplomatic corps both nationally and internationally. The Society secured over \$400,000 in funding for disaster response from the corporate sector during the year as a result of higher media profile from our active social media presence. The Society worked together with its partners and volunteers more than ever to support those in challenging circumstances, demonstrated in the increased Grant Revenue and associated expenditure that reflects commitment of those funds for the benefit of the communities we serve.

Financial support from our partners solely for Disaster Relief & Stock Replenishment [Note 2] totalled \$0.42 million, a decrease of \$0.47 million compared to the previous year. These funds are provided for replenishment of Non Food Items in our prepositioned containers around Fiji. Our revenue for Stock Replenishment can vary significantly year on year depending on need and type of funding available.

2.3 Administrative and Other Expense [Notes 4 & 6]

During the year, the Society incurred a total expenditure of \$2.78 million on Administrative and Other Expenses compared to \$2.69 million in 2019.

COVID-19 required us to adapt quickly to the situation in order to continue our project activities. The Society was granted 'essential service' status allowing us to support Ministry of Health during the initial impact of COVID-19 in the country.

Direct cost for project activities was 45% of our spend which included community awareness activities, disaster risk management activities, COVID-19 awareness, health and hygiene and other expenses related to providing assistance. Training and Travel Expense decreased by 96% compared to the previous year due to closure of International Borders.

Human resource costs decreased by 14% compared to the previous year. Other expenditures that form part of the overall administrative cost are related to Finance, IT and other utility expenses which are critical for everyday operation.

2.4 Statement of Financial Position

Society's Funds represented by Net Assets at 31st December 2020 were \$4.01 million compared to \$3.98 million in 2019. Cash and Cash Equivalents were \$1.37 million compared to \$0.23 million in 2019 mainly due to project advances from donors.

Term Deposits were \$3.58 million compared to \$3.70 million in 2019 mainly due to a withdrawal during the year to fund operational costs.

Trade Receivables decreased by 89% due to collections from the previous year and change in credit terms for clients during the year due to the global pandemic.

Project Advances were \$1.5 million compared to \$0.68 million in 2019 mainly due to the Society being able to secure more revenue in the form of Grants from donors.

Employee entitlements were \$29,495 compared to \$13,949 in 2019 due to staff being engaged in multiple disaster response activities and not being able to take annual leave.

Net Assets increased by \$27,869 due to the success of our improved internal cost recovery modules and operational activities.

Fiji Red Cross Society Strategy 2015 - 2019 Summary

Our Vision

A resilient Fiji, free from vulnerabilities where people are ready to offer impartial and voluntary assistance to those in need.

Our Mission

To build safe, healthy and resilient communities by working with our partners and empowering volunteers in humanitarian service and advocacy.

Strategic Goal 1

Resilient Communities

Strengthen the resilience of communities and respond to the needs of the vulnerable during times of Disaster and Emergency.

Outcomes

- 1.1 Disaster Management and Climate Change Programme
- 1.2 Health and Care Programme
- 1.3 Youth Programme
- 1.4 First Aid Safety Programme
- 1.5 Integrated Programme Delivery

Strategic Goal 2

Strong Fiji Red Cross Society

Build a well structured, learning and sustainable organization with strong branches that support our people and our programmes.

Outcomes

- 2.1 Our Governance and Management
- 2.2 Our People
- 2.3 Our Structure
- 2.4 Our Infrastructure
- 2.5 Our Financial Sustainability

Strategic Goal 3

Humanitarian Influence

Strengthen Red Cross and Red Crescent influence and support for our work.

Outcomes

- 3.1 Promote the Role of Red Cross
- 3.2 Partnership and Advocacy
- 3.3 International Humanitarian Law and Humanitarian Principles
- 3.4 Auxilliary Role
- 3.5 Global Influence

Disaster

Responding within a New Challenge: COVID-19

It was the week of the Easter long weekend when Tropical Cyclone Harold, a category 4 cyclone made landfall in Fiji. Our teams went into full emergency response mode. But this time, it was different. COVID-19 had reached us and most parts of Fiji were already on lockdown. As with most disasters, we set up the Emergency Operation Center at the National Society office in Suva and worked in close contact with Divisional heads from around the country and partner organizations.

At 7pm Sunday, we received approval to move forward with our operation, a plan was set to mobilise our volunteers from the West as approval was being sought for those in Suva, which by this time was on lockdown. Two teams of volunteers were picked from Sigatoka, Nadi, Lautoka, Ba and Rakiraki. They travelled on the Kings Highway to Natovi to await relief items that were being transported from Pacific Harbour through the containment zones to the Natovi jetty.

Once at the jetty, our volunteers off-loaded 2 containers (40 foot & 20 foot containers) and then loaded these on the vessel. 24 hours later, they were on their way to the affected islands.

What really stood out was the spirit of volunteerism. Our volunteers worked tirelessly with the staff, to ensure supplies reached those that needed it the most. Leaving their families in the middle of the night, to come out and help. All this without question of what they were going to eat or where they were going to sleep.

We are very thankful to our local and international partners for their support in ensuring the efficient flow of relief items to the affected communities despite the restrictions in place.

The operation ended successfully with assistance provided to 14,870 people throughout Fiji.

The FRCS had actively engaged communities and closely worked with

Government in disaster preparedness, mitigation, response and early recovery in all four (4) divisions.

FRCS has well-trained community and branch volunteers capable of implementing an emergency response, with prepositioned stock, ready to be deployed at short notice.

**“There’s
nothing
stronger than
the heart of a
volunteer”**



Disaster Management & Support

“Increase resilience of targeted communities to mitigate against and adapt to the impact of disaster and climate change”

While still responding to TC Sarai, a Category 2 Cyclone, FRCS' effort was compounded by the arrival of TC Tino in January 2020.

Tropical Cyclone Tino

TC Tino impacted the Fiji Group between the 15th – 18th of January, leaving 2 people missing and causing extensive damage to the country. The trip to the Southern Lau group was reactivated by the Fijian Government on the 21st of January, 2020.

The Southern Lau response took seven (7) days and included both assessment and distribution of household items as well as health messaging and psychosocial support. The FRCS northern branches worked in partnership with the Ministry of Health & Medical Services (MOHMS) and provided support to the Dengue affected areas through awareness and clean up campaigns.

Nine (9) communities each in Labasa and Seaqqa and five (5) communities in Rabi were identified by the Ministry of Health as areas affected by the Dengue parasite as a result of prolonged heavy rain from TC Sarai and TC Tino.



March 19th: The COVID-19 environment

Tropical Cyclone Harold made landfall in Fiji as a category 4 cyclone on the evening of the 7th – 8th of April, 2020. The Fijian Government declared a State of Natural Disaster for the following areas:

1. Eastern Division (Kadavu and Southern Lau)
2. Central Division: Tailevu North, Korovou, Nausori, Nakasi, Beqa and Yanuca
3. Western Division: District of Nadarivatu, Vatulele, the Mamanuca Group, the Yasawa Group, coastal communities in the Coral Coast and along the Sigatoka River in the Nadroga/ Navosa Province.



The geographical locations of these areas and damage sustained to communication networks made assessment and reporting challenging.



FRCS mobilised 112 volunteers and distributed essential relief items based on the needs assessment. A response team was deployed to the maritime zones in Kadavu, Vatulele and the Lau group to provide assistance to those affected. The team assisted 14,870 people throughout Fiji.

Tropical Cyclone Yasa

On 17th December 2020, Tropical cyclone Yasa (Category 5 intensity) made landfall on the province of Bua located on Fiji's second largest island, Vanua Levu which has an estimated population of approximately 135,900 people.

TC Yasa caused severe damage to essential infrastructure, including electrical power and water infrastructure, public buildings, houses, and agricultural areas. Schools and health facilities were also partially damaged.



On the 15th of December, FRCS ensured all its staff and trained volunteers were prepared to provide assistance.

"This is a difficult time in the year for those who have been affected, to be suffering and I thank the volunteers whose energy and compassion in motion is amazing. We continue to reach affected families in the hardest hit areas, to conduct assessments and distribute relief items in a timely manner" - Director General, Ilisapeci Rokotunidau

The FRCS delivered 9125 relief items to 4196 households affected by TC Yasa.



Disaster Management & Climate Change program

Community Emergency Response Team (CERT)

CERT training involves FRCS volunteers based in their various communities, trained in both disaster preparedness and response. The CERT training program covers hazard and risk mapping, facilitation of the early warning systems, early action mechanisms in communities, first aid, emergency assessments, distribution of emergency relief items, and the coordination of response operations.

Central to the operational structure of CERT training is the multi-sectorial coordination within the village, recognizing the lead role of the Turaga ni Koro (village headman) and the district advisory councillors. This association aligns with the auxiliary mandate of the FRCS to the Fiji Government.

A total of 28 volunteers were trained in November, 2020 to assist communities in setting up their emergency response teams.



“In line with the FRCS core function for the decentralization and the localization of its services, it has adopted the Community Emergency Response Team (CERT) approach, to capitalise on its volunteer network capabilities.”

Health and Care Programme

The FRCS continues to support local communities in implementing community health action plans that responds appropriately to the needs identified through an integrated approach.

COVID-19 Pandemic

Fiji reported its first confirmed case on 19th March 2020, which led to the immediate lockdown of Lautoka, Fiji's second largest city, located in the Western division, on the main island of Viti-Levu. Following the lockdown in Lautoka, the Fiji Red Cross continued to work closely with the Ministry of Health & Medical Services (MOHMS) to coordinate and support the response effort to different affected communities.

The FRCS conducted an online training on COVID-19 with volunteers from all its 16 branches.

The volunteers were later deployed to their own communities to ensure families understood the reasons and the importance of taking health & safety precautionary measures during the pandemic. The FRCS reached 87 communities during its first phase of response through forty four (44) of its eighty two (82) trained volunteers.



More volunteers were involved in revising educational material to better serve the information need in the communities, with relation to the pandemic and prevalent social stigma faced by citizens returning on repatriation flights.



Training was held in all the divisions where of sixty six (66) volunteer leaders were trained. They went on to train 157 volunteers across 15 FRCS branches.

The response to COVID-19 evolved into addressing social stigma and working in communities with local health officials to identify common flu symptoms, as well as symptoms of climate sensitive diseases; Leptospirosis, Typhoid, Dengue and Diarrhoea (LTDD).

The FRCS COVID-19 localised guidelines, adopted from MOHMS and WHO, continues to be upheld in community engagements. The FRCS continued to revise these guidelines according to the changing COVID-19 emphasis in collaboration with MOHMS.



Leptospirosis, Typhoid, Diarrhoea and Dengue (LTDD) Outbreak



The MOHMS launched its door to door LTDD campaign after cases of Leptospirosis were reported after TC Harold.

The FRCS Health and Care Department responded accordingly and reviewed campaign posters with I-Taukei and Fiji-Hindi translation.

A total of 240 volunteers were engaged in carrying out community messaging in 'hotspot' areas. The FRCS in partnership with MOHMS distributed 776 flyers on Dengue Fever, Leptospirosis, Typhoid, and Diarrhoea. FRCS data showed 2695 people in 590 households were reached.



FRCS Blood Drive



The blood drive program was revitalized during the World Blood Donor Day event in 2020 that was funded by International Federation of Red Cross and Red Crescent Societies (IFRC).

World Blood Donor Day

The US Ambassador, His Excellency Joseph Cella, launched the workplace blood drive initiative at the US Embassy on 8th June, 2020.

The event focused on increased understanding of the need and importance of donating blood. FRCS volunteers became voluntary non-remunerated blood donors and participated actively in blood drives in their respective branches.

This effort was joined by other Embassies, UN Agencies and Business houses;

Embassy of the United States of America

New Zealand High Commission

UNICEF

Total Fiji (HQ)

Home Finance Limited

i-Taukei Land Trust Board

Flour Mills of Fiji

Fiji Development Bank

Fiji Higher Education Commission

The FRCS branches collected a total of 304 pints of blood from blood drives carried out in different communities.

Blood Database

FRCS developed its own blood database to track blood donors from existing drives.



Approximately 99% of these donors expressed interest in being regular non-remunerated blood donors .

In partnership with the Fiji National Blood Services, four (4) activities were carried out. (i) meeting lunch (ii) joint feature on a call for blood donors on both of Fiji's major television stations, (iii) presentation at the World Blood Donor Day launch and (iv) meeting with other partners.

Discussions between Fiji Red Cross Society and Fiji National blood services were held to review the existing Memorandum of Agreement with the view to strengthen data sharing and co-branding on printed materials.



The aspect of GESI is an integral part of the programme design and delivery of humanitarian response. The need for GESI considerations in FRCS operations was advocated by volunteers in their respective communities.

Disability



International Day for Persons Living with Disabilities. Theme: "Building Back Better towards a disability inclusive, accessible and sustainable post COVID-19 world"

A total of 54 welfare cases were referred by the FRCS' sixteen (16) branches to the Department of Social Welfare for welfare assistance. Nineteen (19) disability cases were also referred to the Disabilities Association for specialised mobility aiding devices.

The Fiji Red Cross Society continues to encourage the importance of assisting the most vulnerable people with special needs and leaving no one behind during a disaster.

Gender Equality & Social Inclusion (GESI) Programme

In 2020, the FRCS initiated activities across its 16 branches in support of the 16 days of activism against gender based violence.

Branch activities helped raise much needed awareness on the social stigma, gender-based violence and the impact of COVID-19 on local communities.



Other activities in the year included the International Women's Day celebrations, Gender based violence, Inclusiveness in Emergencies Training and Restoring family link training.



Youth Programme

To increase the capacity of young people to live healthy, safe, value rich and engaged lives.

Youth Programme

Young people comprise close to 70% of the Fiji Red Cross Society (FRCS) volunteer base, playing a significant role in the delivery of humanitarian assistance during emergency response and in the implementation of FRCS core program services. Youths within the FRCS comprise volunteers within the age range of 15 – 35 years, from diverse gender and ethnic backgrounds, who not only hold key roles in their Branches but are also active agents of change within their local communities.

Youth Link

The Junior Red Cross Club and the Club 25 program are capacity-building programs for primary and secondary school students within the Fiji Red Cross Society Youth program, with both programs covering areas of learning in disaster preparedness, climate change adaptation and mitigation, healthy living, first aid, and the support of public appeals for blood donations.

Communities and schools can register for these programs to ensure children participate and benefit, with the aim of also initiating passion for voluntary humanitarian action in the younger generations.



Youth Engagement & Development

The annual National Youth Forum took place from the 22nd – 23rd of October at the Centre of Appropriate Technology and Development (CATD) in Nadave, Bau. 28 participants attended this event, fifteen (15) members were branch Youth Officers and thirteen (13) members were youth volunteers. The two day event covered topics on core program areas (Disaster & Climate Change, Health, First Aid, Youth, Gender, Migration, Communication and the promotion of the International Humanitarian Law and values). Group sessions also enabled the identification



of challenges to program implementation for youth in branches. Sessions on Youth unemployment, education, mental health and reproductive health were also covered in this event. The key outcomes from the forum were;

- Identified low-cost solutions/activities to address core program challenges in Branches for young people
- Identified solutions for the development and retention of volunteers, as well as the consideration of new ways of volunteering for the National society.

Youth Leadership

The Youth Commission is an elected body of young representatives at the Branch, Divisional and National level that provide oversight into the general action and strategic direction of the FRCS youth network. Represented within the Pacific Youth Network (PYN) and the Asia Pacific Youth Network (APYN), the FRCS Youth Commission chair also currently chairs the PYN, with members of the commission playing key roles in regional youth development with sister national societies.



With the onset of COVID-19, the Youth Commission has had to shift all its activities online, carrying out a series of meetings to revise its Terms of reference, as well as to plan the commission's support towards existing youth program activities in Branches.



Safety

To reduce the risk and effect of accidents and injuries in Fiji and increase our commercial, community and safety – based activities.

Safety Department

The FRCS is proud to be a competitive provider of First Aid training that delivers a product suited for the community and the corporate customer. In 2020, the department trained individuals from different sectors across the country including; learning institutions, government departments and the private sector.

To mark World First Aid Day on the 10th of September under the theme "Adapting First Aid practices to the pandemic", the FRCS Safety instructors, Divisional Managers and volunteers visited corporate houses and major stakeholders conducting door to door awareness and distributing flyers containing information on First Aid during the pandemic (COVID 19).

Online First Aid Training via Zoom platform

We conducted our first virtual First Aid training through Zoom video call. This was implemented during the 'lockdown' period in April. The training was facilitated by senior FRCS instructors. FRCS conducted seven (7) online sessions and all were successful with positive customer feedback.

First Aid Training for Fiji Red Cross Volunteers

The Pacific First Aid & CPR training was conducted at fifteen (15) of the FRCS branches. The same was conducted by FRCS instructors based in Suva and Labasa.

Training was also provided for FRCS volunteers and included case studies and practical/mock exercises.

Female	137
Male	138
Total Volunteers Trained	275

	2020	2019	2018
Total number of people trained in first aid	3195	4501	4424



Strong Fiji Red Cross Society

Our prepositioned stock and presence in the communities through our volunteers and Branches, enable us to be disaster prepared and response ready.

Our Infrastructure

Branches - The FRCS is present in all fourteen (14) Provinces of Fiji, in the two cities of Suva and Lautoka, thirteen (13) Municipalities and eight (8) outer islands. With sixteen (16) Branches and the recent establishment of three (3) maritime offices in Kadavu, Koro and Lakeba, the National Society continues to grow its presence around Fiji.



Prepositioned Containers- There are thirty three (33) locations with FRCS holding containers strategically located and stocked with relief non-food items (NFI). These containers comprise of a predetermined combination of standardised NFIs, deemed essential as first response resources. With the FRCS's goal to respond within the first 24 to 48 hours of a national disaster, the Logistics team located at the national office, operate a stock management system, to ensure effectiveness, efficiency and viability of its stock resource.

Divisional Red Cross Centres - Driving from the sub national level.

The FRCS has three (3) Divisional Red Cross Centres that guide the concerted efforts of branches in the North, West and Central-Eastern Division. These offices also play a crucial role in coordinating programme directives and activities from the National office. Under the supervision of the Divisional Managers (DM) and divisional program officers, activities aligned to strategic goals, are implemented, monitored and reported.



Volunteers change the picture -The FRCS' labour force is comprised mainly of volunteers who hold leadership roles in their respective branches. In 2019, a total of 717 volunteers were registered with the FRCS.



Humanitarian Influence

The Director General reiterated that FRCS was looking forward to working with our partners to address the needs of communities in affected areas.

Promoting the role of Red Cross

National Events

In 2020, the Society embarked on several national and divisional events to support the sustainability of its programmes in communities. These included, World Red Cross Day, International Women's Day, International Volunteers Day, World Humanitarian Day and Community Clean-up campaign.

These events helped raise FRCS' public profile and created awareness and appreciation of the humanitarian work that is done in communities.



WASH Cluster Meeting

Engaging and understanding the key functions of our stakeholders is crucial in our planning and implementation process.

The FRCS hosted the WASH Cluster meeting to discuss TC Harold recovery activities on May 28th, 2020. Present at the meeting were representatives from the Ministry of Health and Medical Services, Department of Foreign Affairs & Trade (DFAT), Commissioner Eastern's Office, Roko Yasayasa Moala, Water Authority of Fiji (WAF), Habitat Humanity Fiji and Save the Children Fiji.

While acknowledging the existing partnerships, the Director General reiterated that FRCS was looking forward to working with our partners to address the needs of communities in affected areas.



Media Training

The FRCS staff undertook Media training conducted by Business Media Fiji. Sessions included, learning about different media platforms and approaches, as well as key techniques staff can use when representing the organisation in different spheres.



National Events

MOA signing with Lomaiviti Provincial Council

The FRCS signed a Memorandum of Agreement (MOA) with the Lomaiviti Provincial Council. Discussions were also held with the Lau Provincial Council about the use of the FRCS office space in Koro and the possibility of placing a disaster prepositioned container on the island of Matuku. This would enable the Red Cross to reach communities in these key maritime locations, in times of disaster.



Donors

The FRCS recognizes and acknowledges with sincere thanks, the generous contribution made by international donors. Their contribution was vital in resourcing of Society programs, to help build stronger and more resilient communities.



The MOU presented an opportunity for FRCS and FWCC to work towards encouraging more discussions in the community on Gender Based Violence (GBV), women and family issues.

MOU signing with the Fiji Women's Crisis Centre (FWCC)

On November 25th, 2020 the Fiji Women's Crisis Centre signed a Memorandum of Understanding (MOU) with the FRCS.

The MOU presented an opportunity for both FWCC and FRCS to work together to encourage more discussions in the community on Gender Based Violence (GBV), Women and family issues.

FWCC's, Ms. Shamima Ali said the partnership was a valuable one for first responders in times of crisis. She also highlighted that first responders should understand violence against women so that they are able to recognize it and respond to survivors appropriately.

Auxiliary Role

The Director General has a seat on the National Disaster Management Council.

The Society's inclusion and participation at the highest level of national disaster planning and preparation, enables FRCS to fulfil its role as auxiliary to Government in times of crisis.

FRCS supported Government's COVID-19 response by providing blankets, tarpaulins and tents for community isolation facilities and fever clinics around the country.

The FRCS also donated rat baits to the Ministry of Health & Medical Services to assist in combating the leptospirosis disease in Fiji and controlling the population of rodents.

The FRCS is grateful to the Ministry for its work in combating the COVID-19 outbreak and are here as auxiliary partners to support their role.



Review of the 1995 National Disaster Management Act

National Disaster Management Act Review

The review of the 1995 National Disaster Management Act was held at the Naviti Resort on September 14th 2020. The review of the Act was undertaken by the NDMO and supported by the IFRC and the RCS through the FRCS with legal support provided by the AG's office.

The meeting was attended by National Disaster Management stakeholders and delegates from the IFRC and FRCS.

Government Minister fortuitous visit to FRCS

The Minister of Health & Medical Services, Dr Ifereimi Waqainabete attended a briefing with the FRCS National Emergency Operations Centre team to discuss COVID-19 and TC Harold response. The FRCS commends the Ministry of Health and Medical Services on the leading role, it has taken in combating the spread of COVID-19 in the country

Global Influence

Climate: Red Summit (9th – 10th of September)

A global online forum for the discussion of climate activities, solutions and ideas. Representing the FRCS was Lautoka Branch President and youth volunteer, Panapasa Tilley

Virtual Asia Pacific RCY Café 1 to 5 (June – November)

A monthly virtual café session organized by the Asia Pacific Youth Network as a means to continuously engage volunteers and youth in the region during the COVID-19 pandemic. The FRCS has been consistently represented at these events by Branch Youth officers.

Volunteers from the Western and Northern divisions were present in all 5 sessions.

International Youth Exchange Program (15th of November)

Hosted by the Japanese Red Cross Society for the Junior Red Cross and Red Cross Youth Program to encourage members of these programs to participate in common humanitarian challenges discourse and their actions for a sustainable future. The FRCS was represented at this event by 4 student volunteers from the Tavua Branch.

Pacific Secretary General Virtual Meeting

The Fiji Red Cross Society (FRCS) joined 4 other Red Cross National Societies in the Pacific in a 2 day virtual meeting hosted by the IFRC and RCS Pacific Country Cluster Support Team (CCST) Office in Suva.

This meeting is specifically for National Society Governance members and included the participation of youth members, who represent the Pacific Youth Network (PYN), and youth volunteer representatives of their National Societies.

Chaired by the Solomon Islands and Tonga Red Cross Societies. This meeting also included the Senior management members of the International Committee of the Red Cross (ICRC) Regional Delegation in the Pacific.

The meeting involved the presentation of reports for the Pacific Finance Managers Network and the Pacific Youth Network, two regional networks for which the FRCS is Chair. Such events encourage the comradery and support often displayed in our Pacific way.





FINANCIAL REPORT 2020

CONTENTS

31	Contents
33	Statement by the National Board
34	Independent Auditors' Report
36	Statement of income
37	Statement of changes in funds
38	Statement of financial position
39	Statement of cash flows
40	Notes to and forming part of the financial statements
49	Disclaimer
50	Detailed Statement of Income



Fiji Red Cross Society

Statement by the National Board

On behalf of the National Board of Fiji Red Cross Society ('the Society'), we state that in our opinion the accompanying financial statements of the Society, set out on pages 4 to 16 are drawn up so as to present fairly the state of affairs of the Society as at 31 December 2020 and the results of the Society, its changes in funds and its cash flows for the year then ended.

Society members

The names of the Society's members in office during the year and up to the date of this report are:

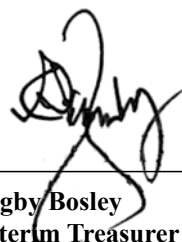
Society members	Appointed	Term Ended
Sala Toganivalu Lesuma (President)	9 th July 2016	
Meliki Tuinamuana	9 th July 2016	3 rd August 2020
Praveen Naidu	9 th July 2016	24 th November 2020
Epeli Lesuma	18 th August 2016	
Ilisapeci Rokotunidau - Director General, Ex-Officio	4 th November 2019	
Francis Chung	3 rd June 2017	18 th November 2020
Tulsi Ram	2 nd June 2018	
Kevin McCarthy	1 st June 2019	
Dineshwar Sharma	1 st June 2019	
Temo Sasau	1 st June 2019	
Digby Bosley (Interim Treasurer)	30 th November 2020	
Christine Deo Reddy	24 th October 2020	
Shayne Shorby	24 th October 2020	

Dated at Suva this 25th day of June 2021.

Signed in accordance with a resolution of the National Board .



Sala Toganivalu Lesuma
President



Digby Bosley
Interim Treasurer



Independent Auditors' Report

To the members of the of Fiji Red Cross Society

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the accompanying financial statements of Fiji Red Cross Society ("the Society"), which comprise the statements of financial position as at 31 December 2020, the statements of income, changes in funds and cash flows for the year then ended, and notes, comprising significant accounting policies and other explanatory information as set out in notes 1 to 23.

In our opinion, except for the possible effects of the matter described in the in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements give a true and fair view of the financial position of the Society as at 31 December 2020, and its financial performance and its cashflows for the year then ended in accordance with International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SMEs).

Basis for Qualified Opinion

Income from sources other than specific grants, donation - disaster relief and stock replenishment, rental income, sale of inventory and amortization of deferred income are significant sources of revenue for the Society. The Society has determined that it is impracticable to establish sufficient controls over the collection of these revenues prior to entry into its financial records.

Accordingly, as the evidence available to us regarding revenue from these sources was limited, our audit procedures with respect to some income had to be restricted to the amounts recorded in the financial records. We therefore are unable to express an opinion whether income from sources other than specific grants, donation - disaster relief and stock replenishment, rental income, sale of inventory and amortization of deferred income is complete.

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Society in accordance with the International Ethics Standards Board of Accountants International Code of Ethics for Professional Accountants (including International Independence Standards) together with the ethical requirements that are relevant to our audit of the financial statements 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 qualified opinion.

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report but does not include the financial statements and our auditors' report thereon. The annual report is expected to be made available to us after the date of this auditors' report. Our opinion on the financial statements does not cover the other information and we will 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 when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. When we read the annual report, if we conclude that there is a material misstatement therein of this other information, we are required to communicate that fact. We have nothing to report in this regard. If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. As described in the *Basis for Qualified Opinion* section above, we were unable to obtain sufficient appropriate evidence about the income from sources other than specific grants, donation – disaster relief and stock replenishment, rental income, sale of inventory and amortization of deferred income, are significant sources of revenue for the Society. Accordingly, we were unable to conclude whether or not the other information is materially misstated with respect to this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRS for SMEs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



Independent Auditors' Report

To the members of the of Fiji Red Cross Society

Report on the Audit of the Financial Statements

Responsibilities of Management and Those Charged with Governance for the Financial Statements - continued

In preparing the financial statements, management is responsible for assessing the Society'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 management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditors' 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 auditors' 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 International Standards on Auditing (ISAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or 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 these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment 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 Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of 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 Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with 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.

KPMG

KPMG

Chartered Accountants

Suva, Fiji

25 June, 2021

Fiji Red Cross Society

Statement of income For the year ended 31 December 2020

	Note	2020 \$	2019 \$
Revenue	2	2,444,981	2,211,639
Cost of sales		<u>(65,141)</u>	<u>(39,886)</u>
Gross Profit		2,379,840	2,171,753
Other income	3	309,504	302,805
Administrative expenses	4	(35,651)	(42,546)
Other expenses	6	<u>(2,750,778)</u>	<u>(2,656,735)</u>
Results from operating activities		(97,085)	(224,723)
Finance income	7	<u>124,954</u>	<u>177,705</u>
Surplus/(deficit) before tax		27,869	(47,018)
Income tax expense	1(i)	-	-
Surplus/(deficit) for the year		<u>27,869</u>	<u>(47,018)</u>

The statement of income is to be read in conjunction with the notes to and forming part of the financial statements set out on pages 8 to 16.

Fiji Red Cross Society

Statement of changes in funds For the year ended 31 December 2020

	2020 \$	2019 \$
General fund		
Balance at the beginning of the year	392,435	439,452
Surplus/(deficit) of income over expenditure	27,869	(47,017)
Balance at the end of the year	<u>420,304</u>	<u>392,435</u>
Disaster relief fund		
Balance at the beginning of the year	3,453,058	3,453,058
Surplus of income over expenditure	-	-
Balance at the end of the year	<u>3,453,058</u>	<u>3,453,058</u>
Capital reserve		
Balance at the beginning of the year	139,999	139,999
Balance at the end of the year	<u>139,999</u>	<u>139,999</u>

The statement of changes in funds is to be read in conjunction with the notes to and forming part of the financial statements set out on pages 8 to 16.

Fiji Red Cross Society

Statement of financial position As at 31 December 2020

	Notes	2020 \$	2019 \$
Current assets			
Cash and cash equivalents		1,375,234	233,307
Term deposits	9	3,597,521	3,705,003
Trade receivables	10	12,777	115,249
Inventories	11	165,536	207,851
Other assets	12	8,249	8,529
Other receivables	13	145,200	167,830
Total current assets		<u>5,304,517</u>	<u>4,437,769</u>
Non-current assets			
Property, plant and equipment	14	<u>504,481</u>	<u>537,596</u>
Total non-current assets		<u>504,481</u>	<u>537,596</u>
Total assets		<u>5,808,998</u>	<u>4,975,365</u>
Current liabilities			
Trade and other payables	15	84,795	62,682
Project advances	16	1,502,750	683,418
Deferred income - donated assets	17	59,610	66,281
Employee entitlements	18	<u>29,495</u>	<u>13,949</u>
Total current liabilities		<u>1,676,650</u>	<u>826,330</u>
Non current liabilities			
Deferred income - donated assets	17	<u>118,987</u>	<u>163,543</u>
Total non-current liabilities		<u>118,987</u>	<u>163,543</u>
Total liabilities		<u>1,795,637</u>	<u>989,873</u>
Net assets		<u>4,013,361</u>	<u>3,985,492</u>
Society's funds			
General fund		420,304	392,435
Disaster relief fund		<u>3,453,058</u>	<u>3,453,058</u>
		3,873,362	3,845,493
Capital reserve	8	139,999	139,999
		<u>4,013,361</u>	<u>3,985,492</u>

The statement of financial position is to be read in conjunction with the notes to and forming part of the financial statements set out on pages 8 to 16.

Fiji Red Cross Society

Statement of cash flows For the year ended 31 December 2020

	2020 \$	2019 \$
Cash flows from operating activities		
Cash receipts from donors and customers	3,608,233	2,035,728
Cash payments to suppliers and employees	(2,718,274)	(2,807,771)
Interest received	168,903	99,462
Net cash from/(used in) operating activities	1,058,862	(672,581)
Cash flows from investing activities		
Net investments in term deposits	124,860	621,793
Payments for property plant and equipment acquired	(41,795)	(26,003)
Proceeds from sale of plant and equipment	-	12,000
Net cash from investing activities	83,065	607,790
Net increase/(decrease) in cash and cash equivalents	1,141,927	(64,791)
Cash and cash equivalents at beginning of year	233,307	298,098
Cash and cash equivalents at end of year	1,375,234	233,307

The statement of cash flows is to be read in conjunction with the notes to and forming part of the financial statements set out on pages 8 to 16.

Fiji Red Cross Society

Notes to and forming part of the financial statements For the year ended 31 December 2020

1. Summary of significant accounting policies

General information

Fiji Red Cross Society (“the Society”) is a Society domiciled in Fiji. The financial statements were authorised for issue by the National Board on 25th June, 2021.

Set out below is a summary of the significant accounting policies adopted by the Society in the preparation of the financial statements.

(a) Basis of preparation and accounting policies

The financial statements have been prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs) as issued by the International Accounting Standards Board. The financial statements are presented in Fiji Dollars, which is the Society’s functional currency and have been rounded to the nearest dollar.

The financial statements have been prepared on the basis of historical costs and do not take into account changing money values or current valuations of non-current assets.

The accounting policies have been consistently applied and are consistent with those of the previous year.

(b) Cash and cash equivalents

Cash and cash equivalents comprises of cash on hand and at bank.

(c) Foreign currency transactions

Foreign currency transactions are translated to Fiji dollars at the rates of exchange ruling at the date of transactions. Amounts receivable and payable by the Society at balance date in foreign currencies are converted to Fiji dollars at the rates of exchange ruling at that date.

Foreign exchange differences arising on translation are recognised in profit or loss.

(d) Trade and other receivables

Trade and other receivables are stated at their amortised cost less allowance for impairment losses. The collectability of debts is assessed at balance date and allowance is made for any impairment.

(e) Term deposits

Term deposits with financial institutions are measured at amortised cost. Interest income is recognised in profit or loss using the effective interest method.

(f) Inventories

The Society holds inventories of donated items from various organisations as well as purchased inventories. Purchased inventories, which comprise medical welfare and safety inventories, are recorded at the lower of cost and net realisable value. Cost has been assigned to inventory quantities on hand at balance date using the weighted average cost method.

Fiji Red Cross Society

Notes to and forming part of the financial statements For the year ended 31 December 2020

1 Summary of significant accounting policies (continued)

(g) Property, plant and equipment

(i) Acquisition

Property, plant and equipment are measured at cost less accumulated depreciation and impairment losses.

(ii) Depreciation

Property, plant and equipment are depreciated over their estimated useful lives. The straight line method of depreciation is used and depreciation rates have been applied as follows:

	Rate
Building	2.5%-10%
Furniture, fittings and equipment	10%-33.33%
Motor Vehicles	20%

Freehold land is not depreciated.

(iii) Impairment of assets

At each reporting date, property, plant and equipment is reviewed to determine whether there is any indication that the assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset (or group of related assets) is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

(h) Trade and other payables

Trade and other payables are stated at amortised cost.

(i) Income tax

In accordance with Part 7 sub-section 2 of the Income Tax (Exempt Income) Regulations 2016, the Society is exempt from income tax.

(j) Deferred income

Deferred income represents grants and the value of assets donated or acquired as a condition of donated funds and affiliation fees received in advance. Donated assets are capitalised and deferred income recorded for the same amount. The deferred income is initially amortised over the expected useful life of the asset and reviewed on completion of the project to determine whether any remaining deferred income should be released. Grants and affiliation fees are recognised as income as described in Note 1(l) below.

(k) Employee entitlements

The obligation for employee entitlements relating to amounts expected to be paid to employees for annual leave is measured as the leave earned but unpaid as at balance date.

Fiji Red Cross Society

Notes to and forming part of the financial statements For the year ended 31 December 2020

1 Summary of significant accounting policies (continued)

(l) Income recognition

Revenue from sale of goods comprises revenue earned from the sale of first aid kits, medical equipment and ambulatory equipment. Sales revenue is recognised when collectability is probable and on delivery of the goods to the customer. Course fees are recognised as the related courses are provided. Grant revenue comprises amounts received and receivable from various donor organisations and is initially deferred in Project advances and recognised in income in the period in which related expenses are incurred. Rental income is recognised on a straight line basis over the lease term.

Income from donations is generally recognised when received. When there are conditions attached to the donation, the income is recognised as the conditions are met.

(m) Project advances

Project advances represents grants received or receivable. A grant that does not impose specified future performance conditions on the Society is recognized in profit or loss when the grant proceeds are receivable. A grant that imposes specified performance conditions on the Society is recognized in profit or loss only when the performance conditions are met. Public donations are recognized in profit or loss unless they relate to specific disasters for which a related performance condition is either explicitly or implicitly implied, in which case the donations are considered to be treated in the same way as grants with specific performance conditions. Grants received before the revenue recognition criteria are satisfied are recognized as a liability. Grants are measured at the fair value of the asset received or receivable.

(n) Comparative information

Comparative information has been restated where necessary to achieve consistency in disclosure with current financial year amounts.

	2020	2019
2 Revenue	\$	\$
Red Cross Ball	-	99,494
Amortization of deferred income	68,107	84,505
Course fees	133,160	245,748
Annual national appeal	-	18,879
Grant Revenue	1,516,311	616,943
Rental income	159,666	129,604
Sale of inventory	138,727	116,918
Donation - Disaster relief and stock replenishment	421,180	892,578
General donations	7,830	6,970
	<u>2,444,981</u>	<u>2,211,639</u>

Fiji Red Cross Society

Notes to and forming part of the financial statements For the year ended 31 December 2020

	2020 \$	2019 \$
3 Other income		
Sundry income	309,504	302,805
	<u>309,504</u>	<u>302,805</u>
4 Administrative expenses		
Auditors' remuneration - audit fees	7,420	8,704
Printing, postage and stationery	22,536	29,338
Rates	5,695	4,504
	<u>35,651</u>	<u>42,546</u>
5 Personnel expenses		
Salaries and wages	806,017	896,897
FNPF contribution	41,961	84,216
	<u>847,978</u>	<u>981,113</u>
6 Other expenses		
Advertising and staff recruitment	12,830	8,289
Bank fees	2,202	3,273
Cleaning	9,449	9,844
Depreciation expense	91,789	102,348
Electricity and water	34,680	33,241
Grant expenses	1,153,700	895,786
Donation-Disaster relief and stock replenishment	104,902	130,340
Insurance	26,953	30,149
Personnel expenses (refer note 5)	847,978	981,113
Repairs and maintenance	14,032	13,773
Telephone, facsimile and internet	47,788	48,532
Training and travel	4,448	117,863
Vehicle running expenses	168,199	92,705
Other expenses	231,828	189,479
	<u>2,750,778</u>	<u>2,656,735</u>
7 Finance income		
Interest income	124,954	177,705
	<u>124,954</u>	<u>177,705</u>
8 Capital reserve		
Capital reserve	139,999	139,999

The capital reserve arose from the sale of building in Rodwell Road, Suva a number of years ago.

Fiji Red Cross Society

Notes to and forming part of the financial statements For the year ended 31 December 2020

	2020 \$	2019 \$
9 Term deposits		
Current	<u>3,597,521</u>	<u>3,705,003</u>
Term deposits are for a period of up to 12 months and are invested at rates between 2.25% to 6.5% per annum.		
10 Trade receivables		
Other trade receivables	13,299	117,856
Less: allowance for impairment	<u>(522)</u>	<u>(2,607)</u>
	<u>12,777</u>	<u>115,249</u>
Trade receivables is made up of:		
Trade receivables	13,249	70,328
Project advance receivable:		
ICRC - IHL	50	-
USAID - BCRF	<u>-</u>	<u>47,528</u>
	<u>50</u>	<u>47,528</u>
11 Inventories		
Inventories	175,057	217,372
Less: allowance for obsolescence	<u>(9,521)</u>	<u>(9,521)</u>
	<u>165,536</u>	<u>207,851</u>
12 Other assets		
Prepayments	<u>8,249</u>	<u>8,529</u>
13 Other receivables		
Bond deposits	4,949	4,949
Interest receivable	114,032	157,982
VAT receivable	26,169	4,849
Other receivables	<u>50</u>	<u>50</u>
	<u>145,200</u>	<u>167,830</u>

Fiji Red Cross Society

Notes to and forming part of the financial statements For the year ended 31 December 2020

14 Property, plant and equipment

	Land & buildings \$	Motor vehicles \$	Furniture, fittings & equipment \$	Total \$
<i>Cost</i>				
Balance at 1 January 2019	1,265,063	530,967	1,301,502	3,097,532
Acquisitions	-	-	26,003	26,003
Disposals	-	(84,375)	-	(84,375)
Balance at 31 December 2019	1,265,063	446,592	1,327,505	3,039,160
Acquisitions	12,090	8,720	37,864	58,674
Disposals	-	(57,960)	-	(57,960)
Balance at 31 December 2020	1,277,153	397,352	1,365,369	3,039,874
<i>Accumulated depreciation</i>				
Balance at 1 January 2019	887,182	347,372	1,249,037	2,483,591
Depreciation	8,275	59,254	34,819	102,348
Disposals	-	(84,375)	-	(84,375)
Balance at 31 December 2019	895,457	322,251	1,283,856	2,501,564
Depreciation	8,473	60,126	23,190	91,789
Disposals	-	(57,960)	-	(57,960)
Balance at 31 December 2020	903,930	324,417	1,307,046	2,535,393
<i>Carrying amount</i>				
At 1 January 2019	377,881	183,595	52,465	613,941
At 31 December 2019	369,606	124,341	43,649	537,596
At 31 December 2020	373,223	72,935	58,323	504,481

Included in acquisitions are donated assets amounting to \$16,880 (2019 : nil).

15 Trade and other payables

	2020 \$	2019 \$
Trade creditors	40,606	29,830
Accruals	14,191	10,000
Other creditors	29,998	22,852
	<u>84,795</u>	<u>62,682</u>

Fiji Red Cross Society

Notes to and forming part of the financial statements For the year ended 31 December 2020

	2020 \$	2019 \$
16 Project advances		
FRCS Stock disaster relief and re-stocking	398,565	620,259
Others	<u>1,104,185</u>	<u>63,159</u>
	<u>1,502,750</u>	<u>683,418</u>
17 Deferred income - donated assets		
<i>Cost</i>		
Donated assets as at beginning of year	1,232,121	1,232,121
Additions	<u>16,880</u>	<u>-</u>
Donated assets as at end of year	<u>1,249,001</u>	<u>1,232,121</u>
<i>Accumulated amortisation</i>		
Amortisation as at beginning of year	(1,002,297)	(917,793)
Amortisation	<u>(68,107)</u>	<u>(84,504)</u>
Amortisation as at end of year	<u>(1,070,404)</u>	<u>(1,002,297)</u>
<i>Carrying amount</i>		
As at 1 January	<u>229,824</u>	<u>314,328</u>
As at 31 December	<u>178,597</u>	<u>229,824</u>
Current	59,610	66,281
Non current	<u>118,987</u>	<u>163,543</u>
	<u>178,597</u>	<u>229,824</u>
18 Employee entitlements		
Annual leave	<u>29,495</u>	<u>13,949</u>
19 Contingent liabilities and commitments		
Commitments and contingent liabilities amounted to Nil (2019: Nil).		
20 Related parties		
(a) Transactions with related parties		
The Society actively solicits support and assistance from their volunteers and acquires goods and services from commercial enterprises of which some members of the National Board of the Fiji Red Cross Society are servants or may have a beneficial interest. The Society believes the extent of these transactions are not material in relation to the financial statements and that the terms and conditions of these transactions have been to the advantage of the Society.		

Fiji Red Cross Society

Notes to and forming part of the financial statements For the year ended 31 December 2020

20 Related parties (continued)

(b) Key management personnel

During the year the following persons were identified as key management personnel with the greatest authority and responsibility for the planning, directing and controlling the activities of the Society.

National Board Members

Name

Sala Toganivalu Lesuma	Tulsi Ram
Francis Chung	Christine Deo-Reddy
Epeli Lesuma	Shayne Shorby
Praveen Naidu	Ilisapeci Rokotunidau - Director General, Ex-Officio
Dineshwar Sharma	
Temo Sasau	
Meliki Tuinamuana	

Finance Commission Members

Name

Francis Chung	Digby Bossley
Josephine Yee Joy	Esira Kini

National Management Team

Name

Title

Ilisapeci Rokotunidau	Director General
Romit Maharaj	Financial Controller
Cynthia Irvine	Accountant
Robert Misau	Acting Manager Programmes
Bridget Blumel	Events and Marketing Manager (resigned 24/2/2020)
Eseroma Ledua	Operations Manager (resigned 25/9/2020)
Maciu Nokelevu	Disaster Coordinator
Mohammed Riaz	Safety Coordinator
Mitieli Duvuloco	North Divisional Manager
Niumai Kavoa	Youth Coordinator
Jekope Rabaleinatosa	Recovery Coordinator
Nete Logavatu	BRCF Coordinator
Ana Kotoiwasawasa	Communication Coordinator
Patiliai Leqanidruaivalu	West Divisional Manager
Lora Raikoti	Planning, Monitoring, Evaluation and Reporting Coordinator

The aggregate compensation of key management personnel comprises of short term benefits only and is set out below:

	2020	2019
	\$	\$
Short term benefits	<u>422,003</u>	<u>461,260</u>

Fiji Red Cross Society

Notes to and forming part of the financial statements For the year ended 31 December

21 Principal activities

The principal activities of the Society during the financial year were providing humanitarian and community services.

22 Registered Office

The Society's registered office and head office is located at 21 and 22 Gorrie Street, Suva.

23 Significant events during the year

The social, health and economic consequences of the COVID-19 pandemic continue to evolve rapidly and have major impacts across the globe. Since its declaration as a pandemic in March 2020, COVID-19 and the associated government, business and consumer response has had an impact on the operations and financial performance of the Company.

While the ultimate disruption which may be caused by the outbreak is uncertain, it may result in an adverse impact on the Company's financial position, performance and cash flows, should it result in ongoing economic downturn impacting the Company's customers.

The Company continues to monitor developments in the COVID-19 pandemic and the measures being implemented on the economies to control and slow the outbreak. Given the dynamic nature of these circumstances and the significant increase in economic uncertainty, the related impact on the Company's future results of operations, cash flows and financial condition cannot be reasonably estimated at this stage and will be reflected in the Company's 2021 annual financial statements.



Disclaimer

The additional financial data presented on pages 18 to 26 is in accordance with the books and records of Fiji Red Cross Society, which have been subjected to the auditing procedures applied in our audit of the Society for the year ended 31 December 2020. It will be appreciated that our audit procedures did not cover all details of the additional financial information. Accordingly, we do not express an opinion on this financial information and no warranty of accuracy or reliability is given.

In accordance with our firm policy, we advise that neither the firm nor any member or employee of the firm undertakes responsibility arising in any way whatsoever to any person (other than Fiji Red Cross Society) in respect of this information, including any errors or omissions therein, arising through negligence or otherwise however caused.

KPMG

KPMG

Chartered Accountants

Suva, Fiji

25 June, 2021

Fiji Red Cross Society

Organisational development fund Statement of income For the year ended 31 December 2020

	2020	2019
	\$	\$
Income		
Office of Foreign Disaster Assistance [OFDA]	44,645	-
Disaster Response	15,272	47,596
	<u>59,917</u>	<u>47,596</u>
Expenditure		
Advertising	834	813
National Council	49,068	32,067
Perdiem-Staff	4,297	3,104
Recruitment	-	5,000
Travel	2,006	2,732
Venue hire	950	200
Accommodation	2,672	3,680
	<u>59,827</u>	<u>47,596</u>
Surplus income over expenditure	<u>90</u>	<u>-</u>

The organisational development fund statement of income is to be read in conjunction with the disclaimer set out on page 17.

Fiji Red Cross Society

Divisional service centre fund Statement of income For the year ended 31 December 2020

	2020	2019
	\$	\$
Income		
Course fees - First Aid	45	600
Other income	5,801	6,286
	<u>5,846</u>	<u>6,886</u>
Expenditure		
Electricity and water	822	139
Catering	238	-
Cleaning	648	-
Commission	1,234	-
Repair and maintenance	476	-
FNPF	963	2,015
Salaries and wages	16,830	20,143
Telephone, fax and internet	122	-
Vehicle running expenses	11,204	11,904
Small equipment	-	519
Rates	687	370
	<u>33,224</u>	<u>35,090</u>
Deficit income over expenditure	<u>(27,378)</u>	<u>(28,204)</u>

The divisional service centre fund statement of income is to be read in conjunction with the disclaimer set out on page 17.

Fiji Red Cross Society

Fiji Red Cross Society Branches & Dissemination Statement of income For the year ended 31 December 2020

	2020	2019
	\$	\$
Income		
ICRC - IHL Grant	41,741	54,525
	<u>41,741</u>	<u>54,525</u>
Expenditure		
Administration fees	402	3,846
IHL Grant expenses	18,984	29,014
Salaries and wages	21,107	19,700
FNPF	1,248	1,965
	<u>41,741</u>	<u>54,525</u>
Surplus income over expenditure	<u>-</u>	<u>-</u>

The branches and dissemination statement of income is to be read in conjunction with the disclaimer set out on page 17.

Fiji Red Cross Society

Fiji Red Cross Society Disaster relief fund Statement of income For the year ended 31 December 2020

		2020	2019
		\$	\$
Income			
Grant	-Australian Red Cross-Disaster Management- DM	235,955	223,172
	-Office of Foreign Disaster Assistance [OFDA]	171,430	-
	-IFRC Gender Equality & Social Inclusion [GESI]	5,400	-
	-IFRC USAID Building Resilient Community Project	-	428,230
	-ARC Development Grant	-	495,232
Donation	-Disaster Relief Response	1,356,199	174,174
		<u>1,768,983</u>	<u>1,320,808</u>
Expenditure			
Administration fees		90,998	41,425
Australian Red Cross-Disaster Management Program		124,848	92,214
OFDA Program		83,310	-
GESI Program		5,400	-
IFRC USAID Building Resilient Community Project		-	330,639
FNPF		10,275	26,651
Salaries and wages		188,952	328,062
Australian Red Cross TC Winston Recovery		-	439,555
Disaster response expense		1,265,200	62,264
		<u>1,768,983</u>	<u>1,320,810</u>
Surplus income over expenditure		<u>-</u>	<u>-</u>

The disaster relief fund statement of income is to be read in conjunction with the disclaimer set out on page 17.

Fiji Red Cross Society

Marketing & Events Statement of income For the year ended 31 December 2020

	2020	2019
	\$	\$
Income		
Annual national appeal	-	18,879
Corporate donation	3,700	5,632
General donation	4,130	9,527
Red Cross Ball	(2,531)	99,494
Other income	(428)	23,456
	<u>4,871</u>	<u>156,988</u>
Expenditure		
Salary & Wages	8,536	47,189
FNPF	786	4,719
Catering	-	150
Perdiem staff	-	300
Advertising & Promotion	5,499	5,688
Volunteer Allowance	-	740
Travel & Accommodation	-	936
Red Cross Ball	-	44,445
Printing/Postage/Stationery	8,610	18,556
National appeal expense	274	5,829
Equipment	-	1,312
High tea expenses	-	5,108
Other expenses	-	2,539
	<u>23,705</u>	<u>137,511</u>
Surplus/ (Deficit) income over expenditure	<u>(18,834)</u>	<u>19,477</u>

The marketing and events fund statement of income is to be read in conjunction with the disclaimer set out on page 17.

Fiji Red Cross Society

Youth programme Statement of income For the year ended 31 December 2020

	2020	2019
	\$	\$
Income		
IFRC Grant	12,868	-
Junior Youth Members fee	-	158
Other Income	-	10,903
	<u>12,868</u>	<u>11,061</u>
Expenditure		
FNPF	(195)	2,266
Salaries and wages	(1,945)	22,660
Catering	(109)	2,702
Contingency Expenses	-	100
Accommodation	-	2,153
Perdiem	520	471
Perdiem- Volunteers	-	1,388
Promotional Material	-	400
Travel	3,415	3,349
Venue hire	10,172	750
Internet	-	11
Project Activity	1,010	185
	<u>12,868</u>	<u>36,435</u>
Deficit income over expenditure	<u>-</u>	<u>(25,374)</u>

The youth programme statement of income is to be read in conjunction with the disclaimer set out on page 17.

Fiji Red Cross Society

Safety & Retail Shop Statement of income For the year ended 31 December 2020

	2020	2019
	\$	\$
Sales	138,727	116,905
Opening stock	207,851	242,344
Purchases	24,770	5,393
	<u>232,621</u>	<u>247,737</u>
Closing stock	(165,536)	(207,851)
	<u>67,085</u>	<u>39,886</u>
Gross profit from trading	71,642	77,019
Other Income		
Course fees	123,818	241,356
Other income	18,823	26,543
	<u>214,283</u>	<u>344,917</u>
Expenditure		
First aid resource materials	925	-
Advertising	601	-
Perdiem -Staff	17,897	24,630
Freight charges	107	661
FNPF	4,895	8,269
Salaries and wages	84,311	82,695
Branch Commission	-	593
Stock obsolescence	22,850	16,715
Printing/Postage/Stationery	10,022	11,128
Instructor training	-	4,208
Volunteer Allowance	860	5,320
Venue hire	-	642
Travel & Accommodation	1,328	4,094
Mileage	662	743
Subscriptions	420	-
Safety Equipment	680	-
Catering	1,293	820
Other expenses	-	1,086
	<u>146,851</u>	<u>161,604</u>
Surplus income over expenditure	<u>67,432</u>	<u>183,313</u>

The safety and retail shop trading account statement of income is to be read in conjunction with the disclaimer set out on page 17.

Fiji Red Cross Society

Health and care Statement of income For the year ended 31 December 2020

	2020	2019
	\$	\$
Income		
Grant -ARC- CBHFA	<u>53,983</u>	<u>135,513</u>
	<u>53,983</u>	<u>135,513</u>
Expenditure		
Administration fees	-	21,535
Australian Red Cross - CBHFA	53,983	77,222
FNPF	-	3,341
Salaries and wages	<u>-</u>	<u>33,415</u>
	<u>53,983</u>	<u>135,513</u>
Surplus income over expenditure	<u>-</u>	<u>-</u>

The Health and care trading account statement of income is to be read in conjunction with the disclaimer set out on page 17.

Fiji Red Cross Society

General fund Statement of income For the year ended 31 December 2020

	2020	2019
	\$	\$
Income		
Mileage Reimbursement	119,092	30,779
Bank interest income	13	330
General travel reimbursements	-	47,892
General reimbursements	119,829	36,000
Amortisation of deferred income	68,107	84,505
Interest received	124,940	177,115
Rental income	159,528	129,604
Other Income	47,022	114,154
Shared office & services cost	-	13,006
Gain on sale	8,800	11,009
	<u>647,332</u>	<u>644,393</u>
Expenditure		
Audit/Accounting Fees	7,420	8,703
Cleaning	8,801	9,844
Depreciation	91,789	102,348
Electricity and water	33,858	33,103
FNPF	13,335	34,990
Generator expenses	344	2,632
General	-	(770)
Insurance	26,953	30,149
Bank fees	2,145	3,071
National Board and Council meetings	3,437	14,004
Freight charges	1,725	20
Pension	200	240
Printing, postage and stationery	3,966	460
Advertising, staff recruitment and training	6,225	1,572
Subscription	10,646	6,158
Telephone, facsimile and internet	47,940	48,521
Training, travel and accommodation	2,300	2,072
Staff amenities	5,216	8,004
Rent, rates and leases	6,824	5,577
Repairs and maintenance	13,556	13,773
Office Equipment	2,148	1,562
Salaries and wages	319,422	343,085
Overseas travel	-	109,215
Volunteer allowances	210	3,460
Vehicle running expenses	33,288	48,994
Staff medical	964	1,144
Consultants Fees	-	11,580
	<u>642,714</u>	<u>843,511</u>
Surplus/(Deficit) income over expenditure	<u>4,618</u>	<u>(199,118)</u>

The general fund statement of income is to be read in conjunction with the disclaimer set out on page 17.

