



always there



ANNUAL
REPORT
2021

FUNDAMENTAL PRINCIPLES



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.



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.



VOLUNTARY SERVICE

It makes no discrimination as to nationality, race, religious beliefs, class or political opinion. 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.



INDEPENDENCE

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.



HUMANITY

The International Red Cross and Red Crescent Movement, born from the 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 opinion. 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.



UNITY

It makes no discrimination as to nationality, race, religious beliefs, class or political opinion. 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.



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MESSAGE FROM THE PRESIDENT



**MS. SALA
TOGANIVALU-LESUMA**

This year officially marked 50 years of existence for Fiji Red Cross Society. That is 50 years of providing humanitarian service to vulnerable communities in Fiji.

Through our work in more than 100 communities around the country, we have been able to directly assist more than 150,000 people with the impact of our work reaching far more than that.

As the Society continues to grow and as we map out our strategy for the next 5 years, we see the need for closer collaboration with our sister societies and Movement partners, as well as a strengthened relationship with various stakeholders including communities.

COVID19 has amplified the threats that already exist within the work that we do with our communities and more importantly our people.

This re-enforced our vision of building a resilient Fiji, free from vulnerabilities, where people are ready to offer impartial and voluntary assistance to those in need.

In alignment with changes at a global level, we are reviewing our organizational structure and major policies that will safeguard and strengthen the work that we do and the direction we are taking with our new Strategic Plan.

My role on the Governing Board of the International Federation of the Red Cross comes to an end this year, marking an achievement for FRCS, as the first Pacific National Society to sit on the IFRC Governing Board, representing 14 National Societies in the Pacific region. We acknowledge and thank Mr Wylie Clarke, who pioneered and laid the ground work as President of FRCS in 2018.

We farewell Ms. Josephine Yee Joy and Mr. Epeli Lesuma. We are deeply appreciative to both, for their commitment and time, in ensuring the Society continued to grow in the most ethical and transparent way possible. Vinaka vakalevu.

We also welcome Mr. Eldon Eastgate, Ms. Finau Soqo and Mr Akuila Tuinasau, Chair of the Youth Commission, who join our Governance team from 2021. They bring vast experience in their areas of expertise and we look forward to their contribution in governing our National Society.

I take this opportunity to thank all volunteers of the Society that continue to contribute to achieving the goals we had set out. Our role as the largest humanitarian organization in Fiji would not be possible without you, vinaka vakalevu.

As we reflect, review and readjust for the next 5 years, I am confident that the Society, through our volunteers and staff, will continue to serve our communities with even greater transparency and accountability and ensure we provide timely assistance to the most vulnerable in Fiji.

Sincerely,
Ms. Sala Toganivalu-Lesuma

MESSAGE FROM THE DIRECTOR GENERAL



**MS. ILISAPECI
ROKOTUNIDAU**

It gives me great pleasure to present to you our 2021 Annual report. It has been quite the year. Picking up from where the first wave left us and making certain we were stronger during the second wave. It was important that we hit the reset button.

As with 2020, the pandemic continued to challenge the effectiveness of systems we were so used to over the last 10 years. It stretched the resources at our disposal and challenged us in so many new ways. Huge lessons were learnt from the first wave and we responded so much better this year to the needs of the communities we assist. We moved together, meeting each other halfway, understanding that this was a new playing field for all of us.

We all understood that a Disaster does not care for a pandemic, it will come and it will strike. And the impact of it now, hit harder than it ever had any other time.

We have been fortunate to not experience another Category 5 in these times, but the impact of TC Ana still affected communities badly. Families were displaced, some separated. After almost 10 months of dealing with COVID19, we have been able to incorporate better mechanisms that will help our communities effectively prepare, respond and recover from Disasters. Still more lessons were learnt this year.

As the COVID19 vaccination rates improved, as containment zones were lifted and with international borders re-opening, we are prepared to continue with our community visits creating more awareness on Disaster preparedness, response and recovery.

We take this opportunity to thank our team at National Office. We once again celebrate our volunteers who continue to give their time and resources to support the work of the Society.

It is important that we recognise these individuals that make the Red Cross Movement so much stronger. We look forward to better times ahead and we work towards continuing to build stronger resilient communities.

Vinaka,

Ms. Ilisapeci Rokotunidau

GOVERNANCE STATEMENT

Fiji Red Cross was formed as a branch of the British Red Cross in 1952. The Society was then officially recognised by the Fiji Government on 23rd June, 1971, as a voluntary aid society, auxiliary to Public authorities in the humanitarian field, in accordance with the Geneva conventions as the only National Red Cross Society which may carry out its activities throughout the territory of Fiji. The Society was recognised by the International Committee of the Red Cross on 20th September 1973 as a component of the Movement and was admitted as the 118th member of the International Federation of Red Cross and Red Crescent Societies on 02nd November 1973.



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.



Our Values

The Fiji Red Cross is committed to the following values:

- The seven Fundamental Principles of the Red Cross and Red Crescent Movement
- Professionalism, transparency and accountability
- Teamwork and collaboration
- Innovation, learning, continuous improvement and growth
- Integrity, honesty and commitment
- Diversity and unity in our workforce and programmes
- Dignity and respect for all, including the elderly and those with disabilities
- Gender equality in our workforce and our programmes
- Safety, well-being and the rights of children protected at all times
- Taking time to celebrate the contribution of the Red Cross and Red Crescent Movement, its staff, volunteers and supporters



Our Commitment

The Fiji Red Cross makes the following commitment to the people of Fiji. We will:

- Promise a lifelong commitment to the people of Fiji
- Provide immediate assistance to those most in need
- Build the resilience and well-being of Fiji's vulnerable communities
- Value and work with local volunteers to respond to the needs of communities
- Involve local people by using community-centred and participatory approaches to our work
- Work in partnership with community, government and other civil society organisations
- Use humanitarian diplomacy and advocacy to achieve change at a policy and program level



STRATEGIC GOALS

Strategic Goal 1 - Resilient Communities 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 - Well-Structured Organization 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

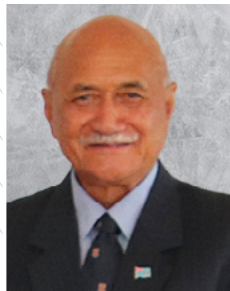
Strategic Goal 3 - Humanitarian Influence Humanitarian Influence

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 Auxiliary Role
- 3.5 Global Influence

GOVERNANCE STRUCTURE



PATRON

His Excellency Major-General (Retired)
Jioji Konusi Konrote

HONORARY MEMBERS



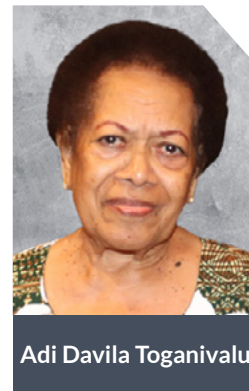
Mr. Paul Jaduram



Dr. Robin Yarrow



Mr. Sashi Singh



Adi Davila Toganivalu



Ratu Epeli Nailatikau



Mr. Nitin Gandhi



Mr. William
Wylie Clarke

NATIONAL BOARD



Ms. Sala Toganivalu-Lesuma
National President



Mr. Akuila Tuinasau
Youth Delegate and Youth Commission Chair (Appointed on 27th November, 2021)



Mr. Epeli Lesuma
Youth Delegate & Youth Commission Chair (Terminated 27th November 2021)



Mr Digby Bossley
Treasurer



Mr. Dineshwar Sharma
Board Member



Mr. Temo Sasau
Board Member



Mr. Tulsi Ram
Board Member



Ms. Shayne Sorby
Board Member



Mr. Kevin McCarthy
Board Member (Resigned 25th June 2021)



Ms. Christine Deo-Reddy
Board Member



Mr. Eldon Eastgate
Board Member



Ms. Ilisapeci Rokotunidau
Ex-Officio

FINANCE COMMISSION



Mr Digby Bossley
Chairman



Ms. Finau Soqo
Member



Mr Esira Kini
Member

YOUTH COMMISSION



Mr. Akuila Tuinasau
Chairperson



**Ratu Kelepi
Gasanadoi Qomate**
Vice Chairperson



Ms. Sonika Narayan
Secretary



Ms. Mere Dikeli
Member



Ms. Liku Tabucakau
Member

NATIONAL COUNCIL

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 three (3) governance appointments during its National Council Meeting (NCM) in November, 2021. They were Eldon Eastgate, Finau Soqo and Mr. Akuila Tuinasau.

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.

The accounting firm KPMG was re-appointed as the independent Auditor of the National Society.



FINANCIAL OVERVIEW

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.

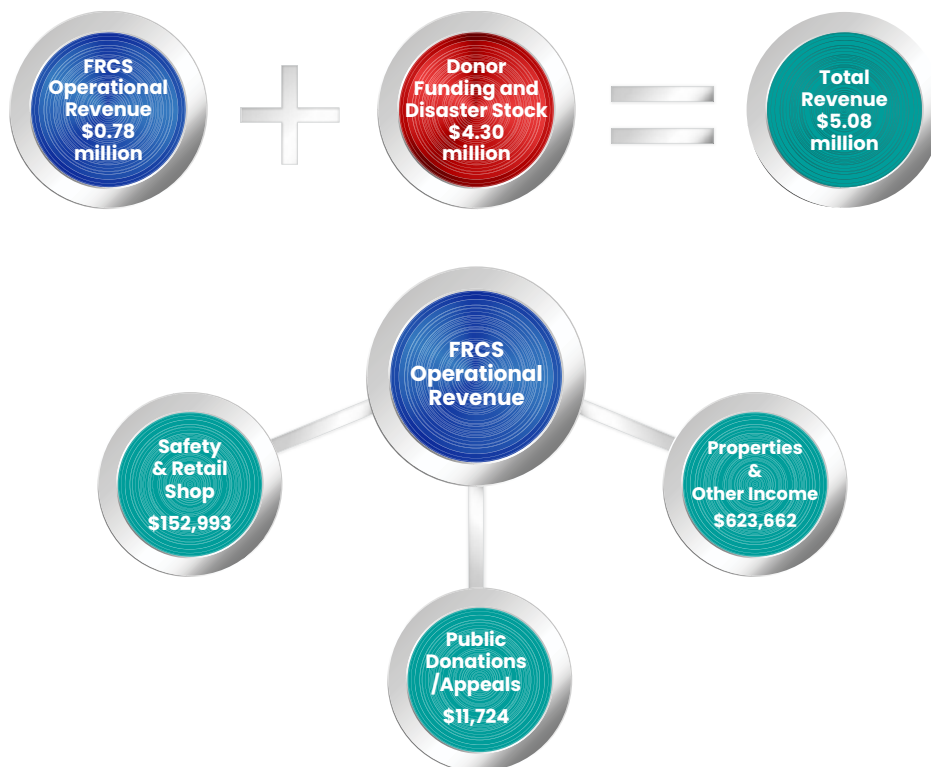
The Society reported a total revenue of \$5.08 million of which \$4.30 million related to the funding provided by our partners to our operations into our communities. The Society achieved a surplus of \$136,262 compared to a surplus of \$27,869 in 2020; a significant improvement of \$108,393.

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

| | 2021 \$ | 2022 \$ | Variance \$ |
|--|------------|------------|----------------|
| Revenue | 5,081,920 | 2,754,485 | 2,327,435 |
| Expenditure | 5,044,085 | 2,851,570 | 2,192,515 |
| Surplus/ Deficit from operating activities | 37,835 | (97,085) | 134,471 |
| Net Finance Income | 98,427 | 124,954 | (26,527) |
| Surplus/Deficit for the year | 136,262 | 27,869 | 108,393 |

Operational Revenue Source

Total revenue of \$5.08 million, of which \$0.78 million relates to revenue generated from the Society's business divisions; a minor decrease of \$28,615 compared to the previous year.



Operational Revenue from our trading activities was significantly impacted during COVID19 outbreak in April. Revenue from Course Fees and Sale of Inventory declined by 43% compared to the previous year.

The Society adapted to the new normal whilst having majority of its staff working from home and reconsidered its major activities for the year which including its capital expenditure project. The Society moved some of its safety training courses to online mediums in efforts to ensure sustainability of these activities for which positive feedback was received from participating clients.

Revenue from properties and other income increased by 17% compared to the previous year. The Society gained significantly from it's in indirect cost recovery modules.

The Society generated Finance Income or Investment Income that provided funding towards core cost while also maintaining the value of investments. Interest rates fluctuate from year to year. In 2021 the Society received \$98,427 compared to \$124,954 in 2020; a reduction of \$26,527.

Disaster Relief & Stock Replenishment and Donor Funding

This financial year was defined by unprecedented events, including response activities from destruction caused by Tropical Cyclone Yasa in late 2020, followed by Tropical Cyclone Ana in early 2021 and then the second wave of the COVID19 outbreak in April which created additional need for support in our communities.

Grant Revenue totalled \$4.2 million compared to \$1.5 million in 2020.

The Society worked together with its partners and volunteers more than ever to support those in challenging circumstances, which is also reflected in the increased Grant Revenue and associated expenditure that reflects commitment of those funds for the benefit of the communities we serve.

Administrative and Other Expense

During the year, the Society incurred a total expenditure of \$5.03 million on Administrative and Other Expenses compared to \$2.78 million in 2020.

COVID-19 required us to adapt to the situation in order to complete our project activities. The Society negotiated with the relevant local authorities and complied with the requirements to make arrangements during the domestic border restrictions for a team to travel to the Northern Division to complete the pending response activities.

Direct cost for project activities was 69% of our spend which included community awareness activities, disaster risk management activities, COVID-19 response, health and hygiene and other expenses related to providing assistance.

Training and Travel Expense decreased by 66% compared to the previous year, mostly resulting from closure of domestic and international borders. 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.

Statement of Financial Position

Society's Funds represented by Net Assets at 31st December 2021 were \$4.14 million compared to \$4.01 million in 2020. Cash and Cash Equivalents were \$1.78 million compared to \$1.37 million in 2020 mainly due to project advances from donors. Term Deposits were \$3.62 million compared to \$3.58 million in 2020 due to interest earned during the year.

Trade Receivables increased by 71% mainly due to challenges in debt collection from our clients during the year due to COVID19 outbreak in the country. Project Advances were \$1.9 million compared to \$1.5 million in 2020 mainly due to advances from our donors for ongoing projects.

Net Assets increased by \$136,262 due to the success of our improved internal cost recovery modules and operational activities.

WHO WE ARE



One of my very first memories of Red Cross was in my mother's village in the interior of Ra, in the Western Division. We had just been hit by a cyclone and we were cut off. The night before was terrifying, the river burst its banks and flooded my mother's village within minutes. The homes were partly submerged and everybody just managed to get to safety.

This was my first experience of a flash flood. Cold and wet sitting on the hill overlooking the village, I felt hopeless but thankful. Thankful that no one was taken. Thankful that my grandmother sat next to me, safe and warm.

The water would slowly recede and it would take a while. Everybody shared what we managed to bring and kept watch, with some of the villages looking for network. And then there they were. We spotted a vehicle in the distance. People wearing Red were offloading supplies and we immediately knew, wading across the flooded village were Red Cross volunteers.

I watched these people come across. Young and old, helping each other to get to us. I am not a Red Cross volunteer, but this experience planted the spirit of volunteerism in me. I now give my time to my Youth group and also assist with the homeless and those that are less fortunate.

Vinaka Red Cross.

It's this spirit and calling that allows us to continue to assist the most vulnerable in the communities. The Emblem is the symbol that protects us and allows us access, the volunteers are the hands and legs that get us there and the heart is what keeps us fulfilling Henry Dunant's vision of a Neutral body that will assist both sides in times of conflict and disaster.

“Without volunteers, there is no Red Cross”

Mr. Paul Jaduram, Honorary Member – Fiji Red Cross Society





STRATEGIC GOAL 1

Resilient Communities

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



DISASTER MANAGEMENT & CLIMATE CHANGE

Preparedness

Fiji Red Cross Society's Disaster Management Programme ensures that individuals, families and communities are prepared for emergencies and that we have the capacity and resource to support those that are devastated by an event. We do this to build resilient and disaster prepared communities. Throughout the year we conduct:

- (1) **Emergency Response Training**
We empower and build our staff and volunteers capacity to be able to respond to disasters. These trainings are done for: Communities, Branches, Divisional Offices and National Office.
- (2) **Pre-Cyclone Briefing**
We engage our branches, government stakeholders and other actors in the humanitarian space to create a awareness on the work that we do during disaster response situations. This is vital for proper coordination in times of an emergency.
- (3) **Disaster Preparedness Stock-take**
There are 36 locations/sites strategically located and stocked with relief Non-Food Items (NFIs). The NFIs comprise of a predetermined combination of standardised items, deemed essential in the initial disaster response. This is conducted twice a year.
- (4) **Awareness, Assessment and Training Sessions in Communities**
We conduct disaster preparedness awareness, assessment and training sessions in communities on the risks they face, how to reduce their vulnerability, and how to cope when a disaster strikes.
- (5) **Standby**
Throughout the year Fiji Red Cross Society receives weather updates from Fiji Meteorological Services (This is our reliable source in terms of weather updates). Depending on the magnitude of the forecasted disaster; a team of volunteers and staff are mobilised and placed on standby.

Response

We are first responders to events such as natural disasters. As our country anticipates tropical cyclone season from November to April annually, it is imperative that we have resources on hand to respond immediately to affected communities. During a response the following is conducted:

- (1) **Opening of EOC**
The opening of an Emergency Operation Centre of our 16 branches is dependent on the situation reports, the area impacted, and the approval from National Office Emergency Operation Centre.
- (2) **Coordination of Teams**
Our volunteers that were trained in Emergency Response at the Community and Branch level are mobilised. We then coordinate our response with NDMO and our movement partners IFRC and ICRC assistance to respond to the disaster. Daily Sitreps are developed and sent out to the teams involved and our governing board including our donors to notify them on the progress of response*.
- (3) **Initial Damage Assessment**
The initial disaster damage assessment is conducted within the first 12-36 hours after the disaster occurs. This assessment will provide additional general information about the disaster: the damage, urgent needs and priorities, and actual response measures being taken.
- (4) **Distribute Relief Items**
Our Disaster emergency response addresses the immediate and priority needs resulting from a disaster. *NDMO- National Disaster Management Office *IFRC- International Federation of Red Cross and

Recovery

Depending on the magnitude of the disaster and the collaboration between Fiji Red Cross Society and the Fijian Government, we support and equip communities in rebuilding their lives to a stage where they are able to support themselves. Likewise, considering how we can link this support with our longer-term development programmes. Secondary assessments are carried out during the recovery phase which is 2 weeks after. This is when we revisit communities that were badly affected to see which families have recovered and we look at ways in which we are able to support them. We provide support in Water, Sanitation and Hygiene (WASH) and Shelter. This assistance is done after the Disaster Management Team has analysed and compiled the Secondary assessment.

Tropical Cyclone Ana

Tuesday 26th January – Friday 05th February 2021

TC Ana made landfall as a Category 2 cyclone across Vanua Levu and Viti Levu, heavily damaging crops, weakening house structures and causing power failures. Significant flooding, accompanied by extremely high seas and storm surges, caused coastal inundation.

This aggravated the damage already brought by TC Yasa a month ago. Shortly after TC Ana made landfall, TC Bina appeared and brought more rain. The collective rainfall from all three cyclones caused considerable flooding across the country and left urgent needs in WASH, health and shelter.

The Provinces of Macuata and Cakaudrove, in Northern part of Fiji, were the worst hit with severely damaged roads and flooding. 422 evacuation centres were activated with a total of 14,755 evacuees. Part of the Central division also faced flooding.

There were over 350 evacuation centres opened with over 10,000 evacuees from more than 2000 households.

Fiji Red Cross Society diverted resources to affected areas in Viti Levu and Vanua Levu focusing on hygiene and clothing materials under the Water and Sanitation Hygiene (WASH) program.

Access to the Northern Division was a challenge due to the COVID pandemic restrictions and we were only able to move personnel or logistics from the main island of Viti Levu to the operational areas on Vanua Levu in September of 2021. This was after successful coordination and negotiation with the National Disaster Management Office (NDMO) and Ministry of Health & Medical Services (MOHMS), allowing the deployment of a team to relaunch remaining activities (WASH, LTDD, CVA) while following stringent COVID-19 protocols. These activities were very important as the economic and health situation deteriorated over the past year, compounded by the elevated hygiene risks from COVID-19 and the upcoming cyclone season. *reliefweb





Communities - 77



Schools - 61



N° of people being assisted:
40,523



Divisions - Central, Western
& Northern



Volunteers - 270



Relief Packs - 3,122



DREF allocated: CHF1 676,325

HEALTH & CARE PROGRAM

Introduction

Increased non-communicable diseases, emerging and re-emerging communicable diseases coupled with limited resources, rapid urbanisation, climate change, natural disasters and poverty are some of the many issues faced by communities in Fiji.

The impact of these dangers must be reduced by empowering communities and strengthening the resilience of individuals.

Through our Health program, we help empower volunteers and communities to take charge of their own health.

Communities are mobilised to use evidence based methods and simple tools to identify, prioritise and address their health needs.

Our concept, early interventions lead to early actions that save lives.





Blood drive

Blood is needed in hospitals around the country every day. Blood cannot be made in laboratories so it must be donated.

The main hospitals in Fiji need about 50 pints of blood every day and these are used by pregnant mothers with anaemia and bleeding, accident victims, patients with cancer and complications of diabetes and those needing surgeries to name a few.

In support of the Ministry of Health National Blood Service, we recruit voluntary, unpaid blood donors by holding blood donor recruitment drives in communities, towns and workplaces.

In 2021, blood donor recruitment activities were challenging to do due to the COVID19 pandemic but there was a dire need for blood in all hospitals. Restriction in movement and fear of

risk of transmission at medical facilities caused our people not to come forward.

We changed our strategy by introducing blood donor recruitment through the use of mobile phones and moving the blood donation away from the main C.W.M. Hospital to a stationed tent at the Sai Prema Foundation.

More than 1000 people successfully donated blood in main hospitals around the country after a call for the need for blood donations was put out by the mainstream media.

We also provided support with transportation for those willing to donate blood from different parts of the country.

1903 people came forward with 1403 successfully donating blood in 2021.

 Males - 804

 Volunteers - 113

 Females - 599

 Funding - Disaster Response
Emergency Fund (DREF)

Hygiene Campaign

During the 2020/21 wet season, Fiji Red Cross trained and mobilised 196 volunteers (119 Females; 77 males) across 15 branches to raise awareness on climate sensitive diseases by working with their communities to prevent and respond to outbreaks of dengue, leptospirosis, typhoid and diarrhoea.

The work was undertaken in close collaboration with the Ministry of Health and Medical Services' partners at national, divisional and district levels, to ensure efforts were coordinated and targeted towards areas recognised as 'hot spots' for climate sensitive disease outbreaks.

Since December, volunteers have been engaged in a range of community outreach activities, including house to house messaging - often in very remote villages and sometimes travel by foot to clean up communities to rid mosquito breeding sites (dengue mosquitos typically breed in small containers that collect rain water, such as bottle tops, other litter or coconut shells).

The efforts of FRCS has been very timely, as cyclone Yasa caused severe flooding, particularly in the Northern and Western Divisions. In early January, cases of typhoid, leptospirosis and dengue started to emerge in flood hit areas. At the time of reporting, the entire northern Division (which includes 6 FRCS branches) had been declared a 'red zone' for LTDDs by Ministry of Health and Medical Services.

Branches are linked into their local Emergency Operations Centres and meet daily to discuss the status of the outbreak and coordinate response efforts. Volunteers have been trained to be alert to the signs of typhoid, leptospirosis and dengue, and are referring people with possible illness to the local community health worker or zone nurse. At the same time, zone nurses are able to call volunteers when clusters of cases emerge, and volunteers can quickly respond with prevention and safety messages.

When typhoid cases emerged in January, trained FRCS volunteers were among the first to respond and were able to instruct community members about the importance of handwashing, food and water safety and good sanitation practices, in order to help prevent further infections.

FRCS plans to work with Australian Red Cross to strengthen the 'informal' community based surveillance efforts that are already underway, by piloting and documenting a more systematic approach. Trained Red Cross volunteers carried out hygiene campaigns in their own communities and in communities that are termed 'hotspots' for lepto-spirosis, dengue fever and typhoid.

Volunteers raise awareness on how these diseases are spread, the signs and symptoms and how the diseases can be prevented. This year was the first year in which hygiene campaign was part of the cyclone preparedness activity.

Mass media - messaging was carried out throughout the wet seasons through Communications Fiji Limited radio stations (FM96, Navtarang, VITIFM, LegendFM & Radio Sargam) with coverage on fjiwillage.com.



COVID 19

Our volunteers assisted with COVID19 vaccination registrations around the country. A total of 390 volunteers were deployed to different parts of Fiji assisting with registrations. A core part of our work in this area was through advocacy and awareness on COVID19 precautionary measures. It is important to us to build resilience in this area by ensuring individuals know what they need to do to keep themselves safe.

Through our partners, we were able to support the MOHMS with life-saving messages targeting more than 600,000 Fijians. All staff and volunteers stringently followed COVID protocol with regular supply of masks and hand sanitizers provided by our partners.

FRCS reached a total population of 36,848 across 212 communities, for its First and Second phases and 28,563 in its support to the Ministry of Health & Medical Services through Vaccine registration assistance. This also in partnership with District level health authorities, whilst monitoring and evaluating the current national situation and developing approaches and measures for response activities accordingly.

COVID19 impacted the way we responded to Disasters and limited our response and operational flexibility. With the lessons learnt from the first wave, we now have COVID19 protocols which helps protect volunteers, communities and staff. We also have passed the Work from Home policy.

As a first respondent organization, the FRCS is committed to doing the best it can to support Fiji's national stand against the COVID-19.

A core part of our work in this area was through advocacy and awareness on COVID19 precautionary measures. "It is important to us to build resilience in this area by ensuring individuals know what they need to do to keep themselves safe."



YOUTH PROGRAM

Fiji Red Cross Society Youth development activities are coordinated through one of the core programs within the National Society, the Youth Program. It is co-organized by a focal role and fairly elected Youth representatives from Branch Youth volunteers, called the Youth Commission.

The work of the Youth Commission is to consult and advocate for young people to ensure youth interests are included in overall organizational planning and decision-making. The youth commission continues to carry out its role.

The National Youth Forum

The Forum is an annual event that forms part of Fiji Red Cross Society's overall strategy to develop Youth as agents of behavioural change. It provides a platform through which young people are able to voice key concerns and ideas for organizational planning and development. This event also includes National Youth elections for the posts of Youth Commissioners every four years, and the presentation of the National Youth Volunteer Award every two years.

Aligned to the FRCS Strategic Plan IFRC Strategy 2030 and incongruent with Fiji's National Youth Policy, the Society recognizes that young people comprise a significant proportion of the population and including them in the growth and development of the organization is key, to encourage planning and activities that will enhance stronger social structure and resilience in communities.



The National Youth Forum

The 2020 National Youth Forum was held in November, at Crow's Nest in Sigatoka. 20 participants from the Suva and Sigatoka branches were at the hosting venue while participants from the Northern and Western divisions joined the meeting online, due to the COVID19 restrictions which were still in place.

This was the first semi-hybrid forum hosted by Fiji Red Cross Society. The lessons learnt from this forum played a huge part in the successful semi-hybrid National Council meeting.

The new youth commission was selected through a secret ballot voting system. Elected were the following from the different branches:

- 1. Agu Tuinasau – Youth Chair (Lautoka Branch)
- 2. Ratu Kelepi Qomate – Vice Chair (Labasa Branch)
- 3. Sonika Narayan – Secretary (Suva Branch)
- 4. Liku Tabucakau – Member
- 5. Mere Dikeli – Member



GENDER EQUALITY & SOCIAL INCLUSION

The aspect of Gender Equality & Social Inclusion (GESI), is an integral part of programme design and delivery of humanitarian response. The need for having GESI in FRCS operations is advocated by volunteers in their line of work within their communities.

16 days of Activism

On the 25th of November, volunteers from different branches around the country observed 16 Days of Activism against Gender Based Violence by wearing orange and sharing empowering messages on social media platforms and within their social groups. They called for the prevention and elimination of violence against women and girls in Fiji.



RESILIENCE PROGRAM

Preparedness for Effective Response (PER)

Preparedness for Effective Response (PER) is an approach for a National Society to systematically assess, measure and analyse the strengths and weaknesses of its response system in order to take remedial actions. FRCS were able to conduct this process with the support of IFRC Country Cluster ST Team. It also provides us with a platform to address the gaps within our Disaster Management system and to improve and create more effective and robust processes. We conducted these assessments online, while still in lockdown. The branches, division and National Office team were part of the assessment. The final presentation of the PER findings was conducted on the 17th of November, 2021 to the Director General, Programme Manager, Health & Care Coordinator, Disaster Management Coordinator and Resilience Coordinator. The main findings includes the following:

- Emergency Operation Center SOP
- SOP for assessment
- Volunteer Database
- Scenario planning
- Proforma DREF/Response plan
- Tracking of lesson learnt and tracking of the operation plan

The programmes team had taken on most of the responsibility in implementing the key areas identified. The importance of addressing these areas now will help to bridge the gap in our next operation. The Programmes team will look to integrate these findings in to our Emergency Response Training.

| Date | Branch | Male | Female | Total | Mode of Training |
|------------------------|----------|-----------|-----------|------------|------------------------|
| 12th - 13th July | Suva | 5 | 5 | 10 | Virtual |
| 13th, 25th - 28th July | Labasa | 6 | 6 | 12 | Virtual |
| 1st - 6th Aug | Savusavu | 5 | 8 | 13 | Virtual |
| 3rd - 6th Aug | Seaqaqa | 7 | 6 | 12 | Virtual |
| 8th - 9th Sept | Nalawa | 5 | 8 | 13 | Virtual |
| 8th - 9th Sept | Ba | 1 | 8 | 9 | Virtual |
| 18th - 19th Sept | Tavua | 4 | 6 | 10 | Virtual |
| 21st - 23rd Sept | Rakiraki | 5 | 6 | 11 | Virtual |
| 21st - 23rd Sept | Nadi | 7 | 14 | 21 | Virtual |
| 28th - 30th Sept | Lautoka | 7 | 7 | 14 | Virtual / Face to Face |
| 28th - 30th Sept | Sigatoka | 5 | 4 | 9 | Virtual |
| 5th - 7th Oct | Levuka | 4 | 5 | 9 | Virtual |
| TOTAL | | 61 | 83 | 144 | |

Brand Operational Capacity Assessment (BOCA)

- Completed 12 branches from the initially targeted.
- Malaysian Red Crescent representative Mr. John Lam was part of the Tavua Branch Branch Operational Capacity Assessment (BOCA) and sat in to listen to how FRCS conducted BOCA virtually.
- 12 BOCA reports are now being finalised and will be submitted to Senior Management Team for presentation.
- The BOCA Team from National Office, with the support of Mr Bhavesh Sodagar (IFRC) will collate all the data, conduct an analysis accordingly and submit findings. The completion of the rest of the 4 branches (Rotuma, Bua, Taveuni, Rabi) will depend on the ongoing COVID restrictions. There are discussions with Divisional Manager North for the completion of the 3 branches in the North. However, with network issues in Rotuma, there is no clear indication on when BOCA can be done at the branch.



FIRST AID & SAFETY

First aid is emergency care given immediately to an injured person. The purpose of first aid is to minimize injury and future disability. In serious cases, first aid may be necessary to keep the victim alive. We have over 30 years' experience in providing basic First Aid and Safety training. With a team of 5 experienced instructors accredited from NZ Red Cross, we provide the following:

- 1. Pacific First Aid & CPR
- 2. First Aid & Water Safety
- 3. Mind the Child
- 4. Refresher CPR Course
- 5. Elementary & First Aid at sea
- 6. People Saver Course
- 7. First Aid in Sports
- 8. Automated External Defibrillation (AED)
- 9. Tailor made courses such as Trauma First Aid
- 10. Standby Services
- 11. Revalidation

This year, we provided over 200 trainings to over 10,000 participants from Business houses, towns and corporate organisations. Most of these trainings were conducted online due to the COVID19 restrictions and protocol. Our Basic First Aid & CPR training certificate is valid for 3 years.

World First Aid Day

On 9th September 2021 Fiji Red Cross Society celebrated World First Aid Day virtually providing Fiji Aid training to more than 270 students. This was in line with the theme, First Aid and Road Safety.



Trainings - 200



Mode - Online & Face to Face



Participation - 10,000





STRATEGIC GOAL 2

Well Structured Organization

Strong Fiji Red Cross Society Build a well-structured, learning and sustainable organization with strong branches that support our people and our programmes.



OUR OPERATIONS

Administration

Under administration is the Executive Assistant to the Director General, the Human Resources Coordinator, the Planning, Monitoring, Evaluation and Reporting (PMER) Coordinator, the Communications Coordinator and the Gender, Equality, Social Inclusion (GESI) officer. The Administration office reports to the Director General and provides operational leadership to FRCS' Secretariat and its network. The Communications Unit is responsible for the promotion of the organisation and works towards maintaining a consistent image within the organisation. This unit is responsible for FRCS' official media accounts and platforms.

Finance

The Finance department supports areas in planning, budgeting, cash flow management, properties and inventory management and with assisting with external audit compliance. The Financial Controller oversees this section which is made up of an Accountant, a Treasury Officer, a Finance Officer, Resource Mobilisation Coordinator, IT officer and a Finance volunteer.

Programmes

The Programmes team works towards building resilience in the communities whilst capacity building staff and volunteers. They work closely with Divisional Managers in all 3 Divisions to ensure effective delivery of activities at the branch and community levels. The Programmes team is led by the Programmes Manager and is made up of Coordinators in Health, Disaster and Youth, Divisional Managers and Program officers.

The Programmes team works closely with branch volunteers who come in to assist with daily operational activities.

Operations

Operations is responsible for the upkeep and management of the facilities that hold stock of non-food items (NFIs) that may be distributed after a disaster, the fleet of vehicles, general stores and properties around the country.



Trainings – 200



Participation – 10,000



Mode – Online
& Face to Face

FINANCIAL SUSTAINABILITY

One of the Strategic Goals of the National Society is to build a financially strong organisation with a diverse donor base to be able to meet its core costs and financial obligations. The Resource Mobilisation Marketing and Events (RMME) Department is responsible for developing strategies and identifying resource mobilization sources that will contribute to the financial sustainability of the Society.

The year 2021, was a challenge for the department because of the rapid increase in COVID19 cases that had constrained ways things were carried out. However, the generosity of our donors ensured that Fiji Red Cross Society delivered and reached out to the most vulnerable during this period.

The organisation was able to reach thousands of people who were affected by COVID19 and TC Ana offer its services in the different areas of its operations, from health & hygiene, providing access to clean water, and distributing Non-Food Items to families affected are just but a few of the work that was carried out.

Three Key Achievements for the year 2021:

- Resource Mobilisation Coordinator has just started with the National Society
- The program is fully funded by the IFRC.
- Has a wish list to prepare a Resource Mobilisation Policy that will support the organisation in terms of financial sustainability

Fiji Red Cross Society is extremely grateful for the support that it has received from everyone that has enable us to assist the most vulnerable through our core programs: Disaster, Health, Safety, Youth, COVID19 and the promotion of Humanitarian Laws and Values.

INFRASTRUCTURE

Our Infrastructure

Fiji Red Cross Society has 16 branches around the country.

1. Central Easter Division – 3 branches
2. Western Division – 7 branches
3. Northern Division – 6 branches

We have 3 maritime offices in Kadavu, Koro and Lakeba.

Pre-positioned Containers

There are 35 prepositioned containers placed strategically around the country at the 16 branches. These containers stock relief non-food items (NFI's) which are distributed within 24 - 48 hours of a disaster striking. Non-food items include blankets, cooking sets, hygiene kits, jerry cans and black packs. The logistics team located at the National office, operates a stock management system, to ensure effectiveness and viability of its stock resource.

Container Maintenance (Pacific Harbour)

Major renovations were conducted at our container storage facility in Pacific Harbour. Most of the earth work and the repositioning of the containers were part of the maintenance that was carried out



TRAININGS WORKSHOPS & VOLUNTEER MANAGEMENT

COVID-19 training

Four (4) sets of trainings were provided virtually to volunteers from 15 branches on COV-D19. The trainings focused on:

1. Understanding COVID19 & how it spreads
2. How to properly wear Personal Protective Equipment (PPE)
3. Standard Operating Procedures (SOP) for deployment during the COVID pandemic
4. Vaccination information session



Webinars

Our National office Health team continued to participate in webinars organised by the IFRC covering Communication, COVID19, Psycho-social support and Livelihood. These trainings covered the Best practices shared by other National Societies helped coordinators with training volunteers, strengthen their understanding of these issues and its impact and also provided them with an insight on what other National Societies are doing.

**Community Emergency Response Training/
Branch Emergency Response Training**

The preparedness activities continued for all Divisions with trainings in Branch Emergency Response and Community Emergency Response.

The training focuses on the assessment, distribution, logistics, information management and coordination internally and externally. It provides a stable platform for our volunteers to,

not only understand our process clearly, but to also improve their knowledge in disaster response mechanism.

It is crucial that this training shows the importance of those key areas so it addresses and finds solutions to gaps that we had identified during previous disaster responses.

Volunteer Management

The department focuses on recruitment, recognition and retention of volunteers.

In 2021, we recruited 838 volunteers from our 16 branches, this is in comparison to 653 in 2020.

We are in the process of reviewing our current volunteer recruitment process which will see an improvement in how recruit, engage, train and retain volunteers. This will create a more effective process and will include a more detailed volunteer registration form.



 2020
Volunteers - 653

 2021
Volunteers - 893



STRATEGIC GOAL 3

Humanitarian Influence

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



PARTNERSHIP

WASH Cluster Meeting

A series of WASH cluster meetings were held virtually to discuss the ongoing Pandemic, the response to TC Yasa and Ana, the effect of Volcanic ash on Fiji's water quality and updates from different member organisations. Participating organisations included Fiji Red Cross Society, Oxfam, ADRA, UNICEF, Ministry of Health and World Bank. Pacific IHL Roundtable Discussion Representatives of Cook Islands, Fiji, Kiribati, Palau, Papua New Guinea, Republic of Marshall Islands, Samoa, Tonga, Tuvalu and Vanuatu met virtually from 2 to 4 November 2021 for the 3rd Pacific Islands Roundtable on International Humanitarian Law (IHL), co hosted by the Government of Kiribati and the International Committee of the Red Cross (ICRC).

Participants were joined by representatives of New Zealand and Switzerland, as well as representatives of the International Federation of Red Cross and Red Crescent Societies, the Pacific Islands Forum Secretariat, and the Melanesian Spearhead Group Secretariat. Mrs Ana Tuiketeki-Bolabiu delivered the keynote address. Mindful of the challenge of strengthening respect for this body of law, and cognisant of the continued relevance of these rules in the Pacific region, participants welcomed the opportunity to share experiences, challenges and expertise regarding measures to strengthen IHL, including through the adoption of effective national laws and best practices. In its capacity as the depository for the Geneva Conventions of 1949 and their Additional Protocols, Switzerland encouraged Pacific states to draft voluntary reports on the domestic implementation of IHL and to adhere to the Additional Protocols of the Geneva Conventions.

Auxiliary Role

The auxiliary role means that National Societies are private and independent organisations, with a recognised public function. Fiji Red Cross Society, in its auxiliary role provides support to the Government in areas that are aligned to what we are mandated to do. FRCS sits on the National Disaster Management Council.

The Society's inclusion and participation at the highest level of a national disaster planning and preparedness, enables FRCS to fulfil its role as auxiliary to Government in times of crisis. This year focused mostly on COVID19 and we supported by providing volunteers to assist Ministry of Health and Medical Services in responding to the pandemic by assisting with COVID19 vaccination registrations. We also supported the Government in response to TC Ana. Fiji

“Fiji Red Cross Society, in its auxiliary role provides support to the Government in areas that are aligned to what we are mandated to do.”



INTERNATIONAL HUMANITARIAN LAW & HUMANITARIAN PRINCIPLES

International Humanitarian Law (IHL) lies at the very heart of the Red Cross/ Red Crescent (RCRC) Movement and the Fundamental Principles which govern all our actions and protects everyone, regardless of race, gender, religion, nationality, political persuasion, culture or socio-economic status. The IHL and Humanitarian Values programme seeks to maintain and increase the awareness and understanding of our volunteers, partners and stakeholders through:

1. The components, roles and emblems of the RCRC Movement and within this, the Fiji Red Cross Society (FRCS)
2. The Seven Fundamental Principles
3. IHL (the four Geneva Conventions and three additional protocols)
4. Humanitarian Values IHL is a body of international treaties that seeks to protect people affected by armed conflict and limits the methods and means of warfare. The International Committee of the Red Cross and the Movement play a specific role in these treaties.

Thus it is the duty of all members of the RCRC Movement to increase awareness of IHL – or the ‘Law of Armed Conflict’ – during times of peace.

Fiji Red Cross – IHL Programme

Disseminating information about IHL is an important element of all FRCS trainings which take place at national or district level and in all community based programmes.

It is important that at every session, workshop, gathering within the movement, dissemination opens. Sharing this information ensures that all course or workshop participants are fully aware of IHL, the Fundamental Principles and Red Cross Humanitarian Values. By having such dissemination at the beginning of each training session, a consistent method for the delivery of our programmes is assured. Also, the work and emblems of the Movement are recognized and respected at all times and the mandate of and role of the Fiji Red Cross Society is understood.

Dissemination of IHL and Fundamental Principles was done in 2021 through Mainstream media in the Fiji Times and also on fijivillage.com reaching more than 200,000 people.



| | | | |
|-------|-----------|-----------|----|
| 0.962 | ZML 0.000 | KTN 0.007 | US |
| 0.710 | SOB 0.953 | RUO 3.240 | SE |
| 2.931 | 0.567 | 0.429 | US |
| 0.266 | VIV 2.489 | TLS 0.429 | US |
| 0.266 | VIV 2.489 | TLS 0.429 | US |
| 2.931 | 0.567 | 0.429 | US |
| 0.138 | ZOL 0.000 | KTN 0.007 | DC |
| 0.042 | 0.200 | 0.510 | SE |
| 0.710 | SOB 0.953 | RUO 3.240 | SE |
| 0.119 | 0.117 | 0.510 | FC |
| 0.488 | RMA 3.028 | YBU 0.015 | FC |
| 0.119 | 0.117 | 0.015 | CL |
| 0.138 | ZOL 0.000 | KTN 0.007 | DC |
| 2.931 | 0.567 | 0.429 | US |
| 0.710 | SOB 0.953 | RUO 3.240 | SE |
| 0.138 | 0.200 | 0.510 | SE |
| 0.266 | VIV 2.489 | TLS 0.429 | US |
| 0.488 | RMA 3.028 | YBU 0.015 | FC |
| 0.119 | 0.117 | 0.510 | FC |
| 0.042 | VAR 0.200 | LFB 3.592 | KF |
| 0.138 | ZOL 0.000 | KTN 0.007 | DC |
| 0.266 | VIV 2.489 | TLS 0.429 | US |
| 2.931 | 0.567 | 0.429 | US |
| 0.710 | SOB 0.953 | RUO 3.240 | SE |

Stock Market Analysis & Statistics

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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Statement by the National Board

FOR THE YEAR ENDED 31ST DECEMBER, 2021

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 2021 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) | 9th July 2016 | |
| Digby Bosley (Treasurer) | 30th November 2020 | |
| Epeli Lesuma (Outgoing Youth Delegate) | 18th August 2016 | 27th November 2021 |
| Akuila Tuinasau (Incoming Youth Delegate) | 27th November 2021 | |
| Ilisapeci Rokotunidau - Director General, Ex-Officio | 4th November 2019 | |
| Tulsi Ram | 2nd June 2018 | |
| Kevin McCarthy | 1st June 2019 | 25th June 2021 |
| Dineshwar Sharma | 1st June 2019 | |
| Temo Sasau | 1st June 2019 | |
| Christine Deo Reddy | 24th October 2020 | |
| Shayne Shorby | 24th October 2020 | |
| Eldon Eastgate | 27th November 2021 | |
| FARC Members | | |
| Digby Bossley (Chairman) | 30th November 2020 | |
| Esira Kini | 21st August 2020 | |
| Finau Soqo | 18th November 2021 | |

Dated at Suva this 1st day of August 2022.

Signed in accordance with a resolution of the National Board.

Sala Toganivalu Lesuma
President

Digby Bosley
Treasurer



Independent Auditors' Report To the members of the Fiji Red Cross Society

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Fiji Red Cross Society (“the Society”), which comprise the statement of financial position as at 31 December 2021, 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, the accompanying financial statements give a true and fair view of the financial position of the Society as at 31 December 2021, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SME’s).

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 *Auditors’ Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Society in accordance with International Ethics Standards Board for Accountants’ International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code) and 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 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 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 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 material misstatement therein of this other information, we are required to communicate that fact. We have nothing to report in this regard.

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.

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.

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 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.



Independent Auditors' Report
To the members of the Fiji Red Cross Society

Report on the Audit of the Financial Statements (continued)

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

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism 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.



Chartered Accountants

**Suva, Fiji
1 August 2022**

Statement of Income

FOR THE YEAR ENDED 31ST DECEMBER, 2021

| | Note | 2021 \$ | 2020 \$ |
|--|------|--------------------|--------------------|
| Revenue | 2 | 4,681,310 | 2,444,981 |
| Cost of sales | | <u>(13,336)</u> | <u>(65,141)</u> |
| Gross Profit | | 4,667,974 | 2,379,840 |
| Other income | 3 | 400,610 | 309,504 |
| Administrative expenses | 4 | (25,364) | (35,651) |
| Other expenses | 6 | <u>(5,005,385)</u> | <u>(2,750,778)</u> |
| Results from operating activities | | 37,835 | (97,085) |
| Finance income | 7 | <u>98,427</u> | <u>124,954</u> |
| Surplus before tax | | 136,262 | 27,869 |
| Income tax expense | 1(i) | - | - |
| Surplus for the year | | <u>136,262</u> | <u>27,869</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.

Statement of Changes in Funds

FOR THE YEAR ENDED 31ST DECEMBER, 2021

| | 2021 | 2020 |
|--------------------------------------|------------------|------------------|
| | \$ | \$ |
| General fund | | |
| Balance at the beginning of the year | 420,304 | 392,435 |
| Surplus of income over expenditure | <u>136,262</u> | <u>27,869</u> |
| Balance at the end of the year | <u>556,566</u> | <u>420,304</u> |
| Disaster relief fund | | |
| Balance at the beginning of the year | 3,453,058 | 3,453,058 |
| Surplus of income over expenditure | <u>-</u> | <u>-</u> |
| 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 | <u>139,999</u> | <u>139,999</u> |
| 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.

Statement of Financial Position

FOR THE YEAR ENDED 31ST DECEMBER, 2021

| | Notes | 2021 \$ | 2020 \$ |
|--------------------------------------|-------|------------------|------------------|
| Current assets | | | |
| Cash and cash equivalents | | 1,798,742 | 1,375,234 |
| Term deposits | 9 | 3,622,893 | 3,597,521 |
| Trade receivables | 10 | 21,857 | 12,777 |
| Inventories | 11 | 194,993 | 165,536 |
| Other assets | 12 | 8,435 | 8,249 |
| Other receivables | 13 | <u>166,027</u> | <u>145,200</u> |
| Total current assets | | <u>5,812,947</u> | <u>5,304,517</u> |
| Non-current assets | | | |
| Property, plant and equipment | 14 | <u>501,280</u> | <u>504,481</u> |
| Total non-current assets | | <u>501,280</u> | <u>504,481</u> |
| Total assets | | <u>6,314,227</u> | <u>5,808,998</u> |
| Current liabilities | | | |
| Trade and other payables | 15 | 54,783 | 84,795 |
| Project advances | 16 | 1,911,228 | 1,502,750 |
| Deferred income - donated assets | 17 | 43,720 | 59,610 |
| Employee entitlements | 18 | <u>31,273</u> | <u>29,495</u> |
| Total current liabilities | | <u>2,041,004</u> | <u>1,676,650</u> |
| Non current liabilities | | | |
| Deferred income - donated assets | 17 | <u>123,600</u> | <u>118,987</u> |
| Total non-current liabilities | | <u>123,600</u> | <u>118,987</u> |
| Total liabilities | | <u>2,164,604</u> | <u>1,795,637</u> |
| Net assets | | <u>4,149,623</u> | <u>4,013,361</u> |
| Society's funds | | | |
| General fund | | 556,566 | 4,0304 |
| Disaster relief fund | | <u>3,453,058</u> | <u>3,83,058</u> |
| | | 4,009,624 | 3,83,362 |
| Capital reserve | 8 | 139,999 | 1,9999 |
| | | <u>4,149,623</u> | <u>4,03,361</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.

Statement of Cash Flows

FOR THE YEAR ENDED 31ST DECEMBER, 2021

| | 2021 | 2020 |
|---|------------------|------------------|
| | \$ | \$ |
| Cash flows from operating activities | | |
| Cash receipts from donors and customers | 5,489,304 | 3,608,233 |
| Cash payments to suppliers and employees | (5,029,438) | (2,718,274) |
| Interest received | <u>74,972</u> | <u>168,903</u> |
| Net cash from operating activities | <u>534,838</u> | <u>1,058,862</u> |
| Cash flows from investing activities | | |
| Net investments in term deposits | (42,750) | 124,860 |
| Payments for property plant and equipment acquired | <u>(68,580)</u> | <u>(41,795)</u> |
| Net cash (used in)/from investing activities | <u>(111,330)</u> | <u>83,065</u> |
| Net increase in cash and cash equivalents | 423,508 | 1,141,927 |
| Cash and cash equivalents at beginning of year | <u>1,375,234</u> | <u>233,307</u> |
| Cash and cash equivalents at end of year | <u>1,798,742</u> | <u>1,375,234</u> |

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.

Notes to and forming part of the Financial Statements

FOR THE YEAR ENDED 31ST DECEMBER, 2021

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 1st August, 2022.

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.

Notes to and forming part of the Financial Statements

FOR THE YEAR ENDED 31ST DECEMBER, 2021

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 |
|-----------------------------------|-------------|
| Buildings | 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.

Notes to and forming part of the Financial Statements

FOR THE YEAR ENDED 31ST DECEMBER, 2021

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.

| | 2021 | 2020 |
|--|------------------|------------------|
| | \$ | \$ |
| 2 Revenue | | |
| Amortization of deferred income | 63,342 | 68,107 |
| Course fees | 93,382 | 133,160 |
| Grant Revenue | 4,223,712 | 1,516,311 |
| Rental income | 159,710 | 159,666 |
| Sale of inventory | 59,611 | 138,727 |
| Donation - Disaster relief and stock replenishment | 69,829 | 421,180 |
| General donations | <u>11,724</u> | <u>7,830</u> |
| | <u>4,681,310</u> | <u>2,444,981</u> |

Notes to and forming part of the Financial Statements

FOR THE YEAR ENDED 31ST DECEMBER, 2021

| | 2021 \$ | 2020 \$ |
|--|------------------|------------------|
| 3 Other income | | |
| Sundry income | <u>400,610</u> | <u>309,504</u> |
| | <u>400,610</u> | <u>309,504</u> |
| 4 Administrative expenses | | |
| Auditors' remuneration - audit fees | 8,850 | 7,420 |
| Printing, postage and stationery | 8,982 | 22,536 |
| Rates | <u>7,532</u> | <u>5,695</u> |
| | <u>25,364</u> | <u>35,651</u> |
| 5 Personnel expenses | | |
| Salaries and wages | 781,862 | 806,017 |
| FNPF contribution | <u>32,374</u> | <u>41,961</u> |
| | <u>814,236</u> | <u>847,978</u> |
| 6 Other expenses | | |
| Advertising and staff recruitment | 8,103 | 12,830 |
| Bank fees | 2,007 | 2,202 |
| Cleaning | 6,255 | 9,449 |
| Depreciation expense | 88,661 | 91,789 |
| Electricity and water | 27,287 | 34,680 |
| Grant expenses | 3,475,484 | 1,153,700 |
| Donation-Disaster relief and stock replenishment | 33,252 | 104,902 |
| Insurance | 23,616 | 26,953 |
| Personnel expenses (refer note 5) | 814,236 | 847,978 |
| Repairs and maintenance | 6,393 | 14,032 |
| Telephone, facsimile and internet | 50,366 | 47,788 |
| Training and travel | 1,511 | 4,448 |
| Vehicle running expenses | 208,859 | 168,199 |
| Other expenses | <u>259,355</u> | <u>231,828</u> |
| | <u>5,005,385</u> | <u>2,750,778</u> |
| 7 Finance income | | |
| Interest income | <u>98,427</u> | <u>124,954</u> |
| | <u>98,427</u> | <u>124,954</u> |
| 8 Capital reserve | | |
| Capital reserve | <u>139,999</u> | <u>139,999</u> |

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

Notes to and forming part of the Financial Statements

FOR THE YEAR ENDED 31ST DECEMBER, 2021

| | 2021 | 2020 |
|--|------------------|------------------|
| | \$ | \$ |
| 9 Term deposits | | |
| Current | <u>3,622,893</u> | <u>3,597,521</u> |
| Term deposits are for a period of up to 24 months and are invested at rates between 2.25% to 5.0% per annum. | | |
| 10 Trade receivables | | |
| Other trade receivables | 22,379 | 13,299 |
| Less: allowance for impairment | <u>(522)</u> | <u>(522)</u> |
| | <u>21,857</u> | <u>12,777</u> |
| Trade receivables is made up of: | | |
| Trade receivables | 22,329 | 13,249 |
| Project advance receivable: | | |
| ICRC - IHL | <u>50</u> | <u>50</u> |
| | <u>50</u> | <u>50</u> |
| 11 Inventories | | |
| Inventories | 204,514 | 175,057 |
| Less: allowance for obsolescence | <u>(9,521)</u> | <u>(9,521)</u> |
| | <u>194,993</u> | <u>165,536</u> |
| 12 Other assets | | |
| Prepayments | <u>8,435</u> | <u>8,249</u> |
| 13 Other receivables | | |
| Bond deposits | 4,949 | 4,949 |
| Interest receivable | 137,487 | 114,032 |
| VAT receivable | 23,541 | 26,169 |
| Other receivables | <u>50</u> | <u>50</u> |
| | <u>166,027</u> | <u>145,200</u> |

Notes to and forming part of the Financial Statements

FOR THE YEAR ENDED 31ST DECEMBER, 2021

14 Property, plant and equipment

| | Land & buildings | Motor vehicles | Furniture, fittings & equipment | Total |
|---------------------------------|---------------------|----------------|---------------------------------------|-----------|
| | \$ | \$ | \$ | \$ |
| Cost | | | | |
| Balance at 1 January 2020 | 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 |
| Acquisitions | 12,953 | 28,000 | 44,507 | 85,460 |
| Balance at 31 December 2021 | 1,290,106 | 425,352 | 1,409,876 | 3,125,334 |
| Accumulated depreciation | | | | |
| Balance at 1 January 2020 | 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 |
| Depreciation | 8,706 | 53,948 | 26,007 | 88,661 |
| Balance at 31 December 2021 | 912,636 | 378,365 | 1,333,053 | 2,624,054 |
| Carrying amount | | | | |
| At 1 January 2020 | 369,606 | 124,341 | 43,649 | 537,596 |
| At 31 December 2020 | 373,223 | 72,935 | 58,323 | 504,481 |
| At 31 December 2021 | 377,470 | 46,987 | 76,823 | 501,280 |

Included in acquisitions are donated assets amounting to \$nil (2020 : \$16,880).

| | 2021 | 2020 |
|------------------------------------|---------------|---------------|
| | \$ | \$ |
| 15 Trade and other payables | | |
| Trade creditors | 30,434 | 40,606 |
| Accruals | 10,608 | 14,191 |
| Other creditors | 13,741 | 29,998 |
| | <u>54,783</u> | <u>84,795</u> |

Notes to and forming part of the Financial Statements

FOR THE YEAR ENDED 31ST DECEMBER, 2021

| | 2021 \$ | 2020 \$ |
|--|--------------------|--------------------|
| 16 Project advances | | |
| FRCS Stock disaster relief and re-stocking | 516,447 | 398,565 |
| Others | <u>1,394,781</u> | <u>1,104,185</u> |
| | <u>1,911,228</u> | <u>1,502,750</u> |
| 17 Deferred income - donated assets | | |
| <i>Cost</i> | | |
| Donated assets as at beginning of year | 1,249,001 | 1,232,121 |
| Additions | <u>52,065</u> | <u>16,880</u> |
| Donated assets as at end of year | <u>1,301,066</u> | <u>1,249,001</u> |
| <i>Accumulated amortisation</i> | | |
| Amortisation as at beginning of year | (1,070,404) | (1,002,297) |
| Amortisation | <u>(63,342)</u> | <u>(68,107)</u> |
| Amortisation as at end of year | <u>(1,133,746)</u> | <u>(1,070,404)</u> |
| <i>Carrying amount</i> | | |
| As at 1 January | <u>178,597</u> | <u>229,824</u> |
| As at 31 December | <u>167,320</u> | <u>178,597</u> |
| Current | 43,720 | 59,610 |
| Non current | <u>123,600</u> | <u>118,987</u> |
| | <u>167,320</u> | <u>178,597</u> |
| 18 Employee entitlements | | |
| Annual leave | <u>31,273</u> | <u>29,495</u> |

19 Contingent liabilities and commitments

Commitments and contingent liabilities amounted to Nil (2020: 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.

Notes to and forming part of the Financial Statements

FOR THE YEAR ENDED 31ST DECEMBER, 2021

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 | Temo Sasau |
| Digby Bossley | Christine Deo-Reddy |
| Epeli Lesuma | Shayne Sorby |
| Akuila Tuinasau | Eldon Eastgate |
| Tulsi Ram | Ilisapeci Rokotunidau - Director General, Ex-Officio |
| Kevin McCarthy | |
| Dineshwar Sahrma | |

Finance Commission Members

Name

| | |
|-------------------|------------|
| Digby Bossley | Esira Kini |
| Josephine Yee Joy | Finau Soqo |

National Management Team

Name

Title

| | |
|----------------------------------|--|
| Ilisapeci Rokotunidau | Director General |
| Romit Maharaj | Financial Controller |
| Robert Misau | Acting Manager Programmes |
| Sneh Kumar | Human Resources Officer |
| Cynthia Irvine | Accountant |
| Maciu Nokelevu | Disaster Coordinator |
| Mohammed Riaz | Safety Coordinator |
| Mitieli Duvuloco | Divisional Manager - North |
| Niumai Kavo | Youth Coordinator |
| Jekope Rabaleinatosia | Divisional Manager - Central/ Eastern (resigned 29/4/2021) |
| Nete Logavatu | Resilience Coordinator |
| Ana Kotoiwasawasa | Communication Coordinator (contract ended 31/7/2021) |
| Patiliai Leqanidruaivalu | West Divisional Manager |
| Lora Raikoti | Planning, Monitoring, Evaluation and Reporting Officer |
| Luisa Ulamila Turaga | Communication Coordinator (started 1/11/2021) |
| Marisela Margaret Rose Archibald | Resource Mobilisation Coordinator (started 11/10/2021) |

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

| | | |
|---------------------|----------------|----------------|
| | 2021 | 2020 |
| | \$ | \$ |
| Short term benefits | <u>399,451</u> | <u>422,003</u> |

Notes to and forming part of the Financial Statements

FOR THE YEAR ENDED 31ST DECEMBER, 2021

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 after the year

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely to affect significantly the operations of the Society, the results of those operations, or the state of the affairs of the Society, in subsequent financial years.



Disclaimer

The additional financial data presented on pages 18 to 27 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 2021. 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.



Chartered Accountants

**Suva, Fiji
1 August 2022**

Summary Statement of Income

FOR THE YEAR ENDED 31ST DECEMBER, 2021

| | 2021 | 2020 |
|--|------------------|------------------|
| | \$ | \$ |
| Income | | |
| Organisational development fund | 25,798 | 59,917 |
| Divisional service centre fund | 3,294 | 5,846 |
| Branches & Dissemination | 46,645 | 41,741 |
| Disaster relief fund | 4,104,032 | 1,768,983 |
| Marketing & Events | 22,966 | 7,830 |
| Youth programme | - | 12,868 |
| Safety & Retail Shop | 143,932 | 214,283 |
| Health and care | 117,067 | 53,983 |
| General Fund | <u>716,613</u> | <u>647,331</u> |
| | <u>5,180,347</u> | <u>2,812,782</u> |
| Expenditure | | |
| Organisational development fund | 25,798 | 59,827 |
| Divisional service centre fund | 31,236 | 33,225 |
| Branches & Dissemination | 46,645 | 41,741 |
| Disaster relief fund | 4,104,032 | 1,768,983 |
| Marketing & Events | 5,879 | 24,723 |
| Youth programme | - | 12,868 |
| Safety & Retail Shop | 83,248 | 146,851 |
| Health and care | 117,067 | 53,983 |
| General Fund | <u>630,180</u> | <u>642,712</u> |
| | <u>5,044,085</u> | <u>2,784,913</u> |
| Surplus income over expenditure | <u>136,262</u> | <u>27,869</u> |

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

Organisational Development Fund Statement of Income

FOR THE YEAR ENDED 31ST DECEMBER, 2021

| | 2021 | 2020 |
|--|---------------|---------------|
| | \$ | \$ |
| Income | | |
| Office of Foreign Disaster Assistance [OFDA] | - | 44,645 |
| Disaster Response | <u>25,798</u> | <u>15,272</u> |
| | <u>25,798</u> | <u>59,917</u> |
| Expenditure | | |
| Advertising | - | 834 |
| National Council | 25,798 | 49,068 |
| Perdiem-Staff | - | 4,297 |
| Travel | - | 2,006 |
| Venue hire | - | 950 |
| Accomodation | <u>-</u> | <u>2,672</u> |
| | <u>25,798</u> | <u>59,827</u> |
| Surplus income over expenditure | <u>-</u> | <u>90</u> |

The Organisational Development Fund statement of income is to be read in conjunction with the disclaimer set out on page 17.

Divisional Service Centre Fund Statement of Income

FOR THE YEAR ENDED 31ST DECEMBER, 2021

| | 2021 | 2020 |
|--|-----------------|-----------------|
| | \$ | \$ |
| Income | | |
| Course fees - First Aid | - | 45 |
| Other income | <u>3,294</u> | <u>5,801</u> |
| | <u>3,294</u> | <u>5,846</u> |
| Expenditure | | |
| Electricity and water | 539 | 822 |
| Catering | - | 239 |
| Cleaning | 625 | 648 |
| Commission | - | 1,234 |
| Repair and maintenance | - | 476 |
| FNPF | 1,275 | 963 |
| Salaries and wages | 27,462 | 16,830 |
| Telephone, fax and internet | 1,043 | 122 |
| Vehicle running expenses | - | 11,204 |
| Small equipment | 292 | - |
| Rates | - | 687 |
| | <u>31,236</u> | <u>33,225</u> |
| Deficit income over expenditure | <u>(27,942)</u> | <u>(27,379)</u> |

The Divisional Service Centre Fund statement of income is to be read in conjunction with the disclaimer set out on page 17.

Branches & Dissemination Statement of Income

FOR THE YEAR ENDED 31ST DECEMBER, 2021

| | 2021 | 2020 |
|--|---------------|---------------|
| | \$ | \$ |
| Income | | |
| ICRC - IHL Grant | <u>46,645</u> | <u>41,741</u> |
| | <u>46,645</u> | <u>41,741</u> |
| Expenditure | | |
| Administration fees | 60 | 402 |
| IHL Grant expenses | 30,715 | 18,984 |
| Salaries and wages | 15,067 | 21,107 |
| FNPF | <u>803</u> | <u>1,248</u> |
| | <u>46,645</u> | <u>41,741</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.

Disaster Relief Fund Statement of Income

FOR THE YEAR ENDED 31ST DECEMBER, 2021

| | 2021 | 2020 |
|---|------------------|------------------|
| | \$ | \$ |
| Income | | |
| Grant -Australian Red Cross-Disaster Management- DM | 253,183 | 235,955 |
| -Office of Foreign Disaster Assistance [OFDA] | 255,212 | 171,430 |
| -IFRC Gender Equality & Social Inclusion [GESI] | - | 5,400 |
| Donation -Disaster Relief Response | <u>3,595,637</u> | <u>1,356,198</u> |
| | <u>4,104,032</u> | <u>1,768,983</u> |
| Expenditure | | |
| Administration fees | 219,096 | 90,998 |
| Australian Red Cross-Disaster Management Program | 163,479 | 124,848 |
| OFDA Program | 106,433 | 83,310 |
| GESI Program | - | 5,400 |
| FNPF | 17,583 | 10,275 |
| Salaries and wages | 346,315 | 188,952 |
| Disaster response expense | <u>3,251,126</u> | <u>1,265,200</u> |
| | <u>4,104,032</u> | <u>1,768,983</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.

Marketing & Events Statement of Income

FOR THE YEAR ENDED 31ST DECEMBER, 2021

| | 2021 | 2020 |
|---|---------------|-----------------|
| | \$ | \$ |
| Income | | |
| Annual national appeal | 5,573 | - |
| Corporate donation | 6,151 | 3,700 |
| General donation | 5,412 | 4,130 |
| IFRC - Resource Mobilisation | <u>5,830</u> | <u>-</u> |
| | <u>22,966</u> | <u>7,830</u> |
| Expenditure | | |
| Salary & Wages | 5,600 | 8,536 |
| FNPF | 265 | 786 |
| Advertising & Promotion | - | 3,558 |
| Red Cross Ball | - | 2,531 |
| Printing/Postage/Stationery | - | 8,610 |
| National appeal expense | - | 274 |
| Other expenses | <u>14</u> | <u>428</u> |
| | <u>5,879</u> | <u>24,723</u> |
| Surplus/ (Deficit) income over expenditure | <u>17,087</u> | <u>(16,893)</u> |

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

Youth Programme Statement of Income

FOR THE YEAR ENDED 31ST DECEMBER, 2021

| | 2021 | 2020 |
|--|----------|---------------|
| | \$ | \$ |
| Income | | |
| IFRC Grant | - | 12,868 |
| | <u>-</u> | <u>12,868</u> |
| Expenditure | | |
| FNPF | - | (195) |
| Salaries and wages | - | (1,945) |
| Catering | - | (109) |
| Perdiem | - | 520 |
| Travel | - | 3,415 |
| Venue hire | - | 10,172 |
| Project Activity | - | 1,010 |
| | <u>-</u> | <u>12,868</u> |
| Deficit income over expenditure | <u>-</u> | <u>-</u> |

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

Safety & Retail Shop Statement of Income

FOR THE YEAR ENDED 31ST DECEMBER, 2021

| | 2021 | 2020 |
|--|------------------|------------------|
| | \$ | \$ |
| Sales | 59,611 | 138,727 |
| Opening stock | 165,536 | 207,851 |
| Purchases | <u>40,429</u> | <u>24,770</u> |
| | 205,965 | 232,621 |
| Closing stock | <u>(194,993)</u> | <u>(165,536)</u> |
| | 10,972 | 67,085 |
| Gross profit from trading | <u>48,639</u> | <u>71,642</u> |
| Other Income | | |
| Course fees | 93,372 | 123,818 |
| Other income | <u>1,921</u> | <u>18,823</u> |
| | <u>143,932</u> | <u>214,283</u> |
| Expenditure | | |
| First aid resource materials | 150 | 925 |
| Advertising | 745 | 601 |
| Perdiem -Staff | 9,544 | 17,897 |
| Freight charges | 1,071 | 107 |
| FNPF | 3,816 | 4,895 |
| Salaries and wages | 74,529 | 84,311 |
| Stock obsolescence | (19,362) | 22,850 |
| Printing/Postage/Stationery | 9,748 | 10,022 |
| Volunteer Allowance | - | 860 |
| Travel & Accomodation | 2,272 | 1,328 |
| Mileage | 667 | 662 |
| Subscriptions | 68 | 420 |
| Safety Equipment | - | 680 |
| Catering | <u>-</u> | <u>1,293</u> |
| | <u>83,248</u> | <u>146,851</u> |
| Surplus income over expenditure | <u>60,684</u> | <u>67,432</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.

Health and Care Statement of Income

FOR THE YEAR ENDED 31ST DECEMBER, 2021

| | 2021 | 2020 |
|--|----------------|---------------|
| Income | \$ | \$ |
| Grant - ARC- CBHFA | <u>117,067</u> | <u>53,983</u> |
| | <u>117,067</u> | <u>53,983</u> |
| Expenditure | | |
| Australian Red Cross - CBHFA | <u>117,067</u> | <u>53,983</u> |
| | <u>117,067</u> | <u>53,983</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.

General Fund Statement of Income

FOR THE YEAR ENDED 31ST DECEMBER, 2021

| | 2021 | 2020 |
|--|----------------|----------------|
| | \$ | \$ |
| Income | | |
| Mileage Reimbursement | 170,845 | 119,092 |
| Bank interest income | - | 13 |
| General reimbursements | 219,096 | 119,829 |
| Amortisation of deferred income | 63,342 | 68,107 |
| Interest received | 98,426 | 124,940 |
| Rental income | 159,510 | 159,528 |
| Other Income | 5,394 | 47,022 |
| Gain on sale | - | 8,800 |
| | <u>716,613</u> | <u>647,331</u> |
| Expenditure | | |
| Audit/Accounting Fees | 8,850 | 7,420 |
| Cleaning | 5,630 | 8,801 |
| Depreciation | 88,661 | 91,789 |
| Electricity and water | 26,749 | 33,858 |
| FNPF | 8,632 | 13,335 |
| Generator expenses | 337 | 344 |
| General | 2,264 | - |
| Insurance | 23,616 | 26,953 |
| Bank fees | 1,947 | 2,145 |
| National Board and Council meetings | 3,290 | 3,437 |
| Freight charges | - | 1,725 |
| Pension | 480 | 200 |
| Printing, postage and stationery | 3,187 | 3,966 |
| Advertising, staff recruitment and training | 11,453 | 6,225 |
| Subscription | 9,869 | 10,646 |
| Telephone, facsimile and internet | 50,952 | 47,940 |
| Training, travel and accommodation | 1,541 | 2,300 |
| Staff amenities | 1,779 | 5,216 |
| Rent, rates and leases | 14,168 | 6,824 |
| Repairs and maintenance | 6,393 | 13,556 |
| Office Equipment | 143 | 2,148 |
| Salaries and wages | 312,618 | 319,422 |
| Volunteer allowances | 210 | 210 |
| Vehicle running expenses | 38,014 | 33,288 |
| Staff medical | 2,060 | 964 |
| Website | 7,337 | - |
| | <u>630,180</u> | <u>642,712</u> |
| Surplus/(Deficit) income over expenditure | <u>86,433</u> | <u>4,619</u> |

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



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