

# ANNUAL REPORT





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# Fundamental Principles

The Fiji Red Cross Society adheres to the Fundamental Principals of the International Red Cross and Red Crescent Movement:



#### Humanity

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



#### Impartiality

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



### Neutrality

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



### Independence

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



### **Voluntary Service**

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



### Unity

There can be only one Red Cross or one Red Crescent Society in any one Country. It must be open to all. It must carry on its humanitarian work throughout its territory.



### Universality

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





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

- 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
- Gender equality and social inclusion;
- Safety and well-being and the rights of children, and
- Celebration of the contributions of the Fiji Red Cross Society

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# Acronyms

Acronym	Full Form	
AGM	Annual General Meeting	
ARC	Australian Red Cross	
AVI	Australian Volunteers International	
BERT	Branch Emergency Response Team	
CBDRR	Community-Based Disaster Risk Reduction	
CBS	Community-Based Surveillance	
CERT	Community Emergency Response Training	
CHF	Swiss Francs	
CVA	Climate Vulnerability Assessment	
FAO	Food and Agriculture Organisation of the United Nations	
DERT	Divisional Emergency Response Training	
DREF	Disaster Relief Emergency Fund	
ECV	Epidemic Control for Volunteers	
EOC	Emergency Operations Centre	
EVCA	Enhanced Vulnerability Capacity Assessment	
FAO	Food and Agriculture Organisation	
FRCS	Fiji Red Cross Society	
ICRC	International Committee of the Red Cross	
IFRC	International Federation of Red Cross and Red Crescent Societies	
IHL	International Humanitarian Law	
IVCA	Integrated Vulnerability Capacity Assessment	
LGBTQ+	Lesbian, Gay, Bisexual, Transgender, Queer, and others	
M&E	Monitoring and Evaluation	

MHMS	Ministry of Health and Medical Services	
MTR	Mid-Term Review	
NDP	National Development Plan	
NDRMO	National Disaster Risk Management Office	
NERT	National Emergency Response Training	
OBP	One Budget Plan	
OCAC	Organisational Capacity Assessment and Certification	
OECD-DAC	Organisation for Economic Co-operation and Development - Development Assistance Committee.	
PCCH	Pacific Climate Coordination Hub	
PGI	Protection, Gender, and Inclusion	
PMER	Planning, Monitoring, Evaluation and Reporting	
RFL	Restoring Family Links	
SDGs	Sustainable Development Goals	
SITREP	Situation Report	
STOCKHOLM	STOCK of Humanitarian Organisations Logistics Mapping	
ТС	Tropical Cyclone	
TRCS	Tonga Red Cross Society	
ТоТ	Training of Trainers	
UN	United Nations	
UNICEF	United Nations Children's Fund	
USAID	United States Agency for International Development	
VMS	Volunteer Management System	
WASH	Water, Sanitation, and Hygiene	

#### Fiji Red Cross Society | Annual Report 2024



As we close the chapter on another year, I want to take a moment, not just to look back, but to look inward—and ahead.

This year, the Fiji Red Cross Society stood at a crossroads. The world around us is changing—faster, more uncertain, more complex. But through it all, we have remained true to who we are and why we exist: to serve. To show up for people when it matters most. To bring humanity into places that often feel forgotten.

We took important steps to strengthen how we lead and govern. Not because it is easy or popular, but because it is necessary. We reviewed our Rules and Procedures not just to update them, but to ensure they reflect our values of transparency, accountability, and the kind of leadership that builds trust from the ground up.

At our National Council meeting, we heard the voices of our branches every one of them. Some were frank. Some hopeful. All honest. That's how real progress begins—not in polished speeches, but in real conversations.

We also had to face hard truths. Some of our branches struggled through leadership gaps, volunteer disengagement, or operational drift. It was not easy to acknowledge, but it was necessary. I sincerely thank our Director General for leading this work with clarity and care—stepping

# Message from the National President

in, guiding where needed, and ensuring support, not shame, was our foundation. Through patience, structure, and hands-on engagement, we saw branches steady themselves. And in that, something deeper was rebuilt: trust.

We brought that same spirit to the international stage. In Geneva, we didn't just attend-we pledged. Fiji Red Cross Society made three formal commitments to the global Movement. First, to strengthen safeguarding, ensuring our spaces are safe and respectful. Second, to support the formation of a National International Humanitarian Law Committee, embedding humanitarian law more firmly in our national system. Third, to advance localisation-not as a slogan, but a practical shift in power that ensures communities are not just heard, but are leading.

These pledges are not symbolic. They are a signal of who we are becoming—a National Society that is principled, capable, and unafraid to do the difficult work of realignment and reform.

In Geneva, we were also proud to witness the appointment of Fiji's own Mr. Nitin Gandhi as Chair of the Elections Commission for the International Federation of Red Cross and Red Crescent Societies (IFRC). His appointment highlights Fiji's growing role in international humanitarian governance. With a remarkable career spanning leadership in professional services and humanitarian action—including as former President of the Fiji Red Cross Society-Mr. Gandhi brings experience, integrity, and global credibility to the role. His leadership reinforces the Pacific's commitment to transparency, fairness, and strategic engagement on the world stage.

Here at home, we continued to advocate for the Fiji Red Cross Society Act—not for prestige, but for protection. Protection for our emblem. Our neutrality. For the thousands of volunteers who serve with commitment. The law won't define our humanity, but it will safeguard our ability to act on it.

And I want to say this clearly: everything we achieved this year every policy change, every training, every act of service—was made possible by our people.

To our volunteers, thank you. You carry this Movement in your hands and in your hearts. You are our first responders, our community connectors, our constant source of hope.

To our staff, led with discipline and care by our Director General, you helped turn vision into impact. You kept the wheels turning, the programmes running, and reached the people.

To our partners and donors, your belief in our mission turned into real support. You walked beside us, and we do not take that for granted.

To my fellow Board members, your wisdom, time, and quiet perseverance helped us lead with unity and integrity.

As we look to the new year, let's carry forward what we've learned: that progress is possible, but not promised. That strong governance, deep community roots, and clear principles are not luxuries—they are our foundation. And that our greatest strength will always come from those who step forward—not for credit, not for reward, but because they believe a better future is worth working for.

Let us meet the future with courage. And let it be an intentional future shaped by compassion, defined by action, and grounded always in humanity.

Vinaka vakalevu.

#### Sala Toganivalu Lesuma National President



In a year that asked hard questions of all of us—about how we prepare, how we serve, and how we lead—the Fiji Red Cross Society responded with clarity, coordination, and care.

We began 2024 with a commitment not just to maintain services, but to strengthen the systems behind them. This was not only about responding better—it was about becoming better. And throughout the year, I witnessed that growth in action: in the speed of our response, in the depth of our partnerships, and in the quiet persistence of our teams who show up, day after day.

This was a year that tested our readiness. Severe flooding, disease outbreaks, and climate shocks reminded us that our work must begin long before disaster strikes. We moved decisively to prepare. We submitted the Pacific's first IFRCapproved Simplified Early Action Protocol—a major step in anticipatory action. That activation allowed us to reach communities with prepositioned supplies before the storm arrived.

Preparedness wasn't limited to weather. We completed full resilience

# Message from the Director General

cycles in fifteen communities through community-based disaster risk reduction. Local leaders mapped risks, built early warning systems, and rehearsed emergency plans—not as recipients, but as co-creators of their own safety. We also empowered over 200 communities with epidemic surveillance tools, triggering quicker alerts and faster local responses.

We strengthened our branches this year. Some made remarkable strides in outreach and coordination. Peerto-peer learning helped build new confidence and connection

People remained at the centre of everything. Eighty-seven new volunteers were trained for emergency response, and over 300 others gave their time to health outreach, youth engagement, and awareness work. These are not just numbers. These are people who leave their families in the night when a call comes in. People who comfort strangers in crisis.

Our staff went above and beyond. From the National Office to the field, from finance to operations, they carried extraordinary loads. We invested in their growth through technical training, the FMF Leadership Symposium, and international exchanges. These investments aligned with our commitment to build a fit-for-purpose, resilient National Society.

Efficiency became a strategic focus. We implemented new digital systems for procurement, volunteer tracking, and resource management. These behind-the-scenes changes don't make headlines, but they make our responses faster, safer, and more transparent. We deepened our youth engagement in climate leadership and continued to deliver essential services—mobile health outreach, blood donation drives, and community-based surveillance. In all this, we acted not just as service providers, but as trusted partners to government, civil society, and the people we serve.

We stayed focused on governance. With support from the Board and IFRC, we initiated a review of our Rules and Procedures to align with the Constitution and embed principles of transparency and accountability. These efforts will help build a governance culture rooted in trust and shared purpose.

We also continued to advocate for the passage of the Fiji Red Cross Society Act—not for prestige, but for protection: of our emblem, our neutrality, and our volunteers. The law won't define our humanity, but it will safeguard our ability to act on it. We further aligned our disaster preparedness work with the National Disaster Risk Management Bill 2024, reinforcing our integration with national systems.

Of course, it wasn't all smooth. We faced weather-related delays, logistical challenges, and the difficulty of reaching remote communities. But our teams adapted. They found a way. Because of that, people were reached who may have otherwise been left behind.

We upheld our responsibility as stewards. Every dollar we received was accounted for, and every cent tied to impact. This remains our promise to the people we serve and the partners who stand with us. Internationally, we stood proudly in Geneva, where Fiji Red Cross made three formal pledges to the Movement: to strengthen safeguarding; to support a National International Humanitarian Law Committee; and to advance localisation—not as rhetoric, but as reality.

As we close the year, we do so with momentum and direction. In 2025, we will continue building anticipatory action models, invest in logistics and warehousing, grow staff capacity, and strengthen coordination with government. Through all this, our focus remains national society development, branch revitalisation, and resilient community service delivery.

But more than policy or systems, our strength comes from people from relationships built in hard times, mutual respect, and standing shoulder to shoulder in moments that matter.

To everyone who made this year possible—thank you. Your belief in our mission fuelled every act of service. And to the communities we walk alongside: thank you for letting us serve. Your strength guides ours.

We enter the new year not with certainty, but with readiness. Because when we act early, act together, and act in solidarity—we do more than respond. We build a future that is stronger, safer, and more humane.

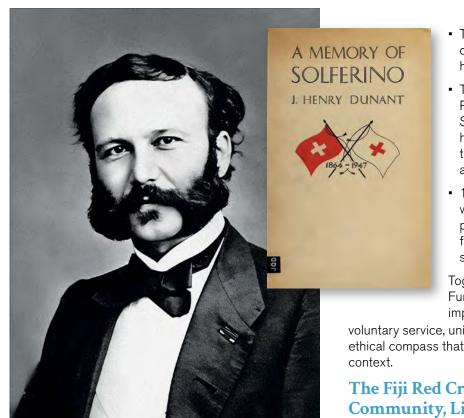
Vinaka vakalevu.

Ragigia Dawai Director General



Rotuma Branch Volunteers at Oinafa Wharf conducting cleanup campaign.

# Our Origins: From Solferino to the Pacific



Henri Dunant.

# **Red Cross and Red Crescent:** A Legacy Rooted in Humanity.

The International Red Cross and Red Crescent Movement traces its origins to the fields of Solferino, northern Italy, in 1859. Amidst the chaos of war, Swiss humanitarian, Henri Dunant witnessed thousands of wounded soldiers left without care after a brutal battle. Moved by the scale of suffering and the absence of assistance, he organised spontaneous relief with the help of local villagers, regardless of which side the wounded had fought on.

Dunant's experience gave birth to two revolutionary ideas: that humanitarian relief could be organised by neutral volunteers, and that international law should protect the wounded and those who care for them. These ideas were laid out in his 1862 publication A Memory of Solferino, leading to the establishment of the International Committee of the Red Cross (ICRC) in 1863 and the signing of the First Geneva Convention in 1864—marking the beginning of modern humanitarian law.

Today, the Movement comprises three distinct but complementary components:

- The ICRC, which responds to armed conflict and promotes international humanitarian law;
- The International Federation of Red Cross and Red Crescent Societies (IFRC), which coordinates humanitarian assistance in response to disasters and health emergencies, and
- 191 National Societies around the world, which serve as auxiliaries to public authorities in the humanitarian field, rooted in the communities they serve.

Together, they uphold the Seven Fundamental Principles—humanity, impartiality, neutrality, independence,

voluntary service, unity, and universality—forming the ethical compass that guides the Movement in every context.

#### The Fiji Red Cross Society: Rooted in Community, Linked to the World

The Fiji Red Cross Society is part of this global Movement, bringing its mission to life within a Pacific context. First established in 1952 as a Branch of the British Red Cross, it became an independent National Society in 1971, and was officially recognised in 1972, becoming the 118th member of the Red Cross Red Crescent Movement.

Operating as both a member of the IFRC and an auxiliary to the Government of Fiji, the Society's work spans



Early days of the Red Cross in Fiji.

Un Souvenir Solferino. Solferino. Solferino. Solferino. Sa sanglante victoire de Magenta, avait ouvert Sa sanglante victoire de Magenta, avait ouvert Sa sanglante victoire de Magenta, avait ouvert sanglante victoire de Jaconse accueillaicent avec source de Sanglante victoire de Jaconse accueillaicent avec sanglante de Sanglante de Coalio pela milaient ligned de l'Idda, de l'Oglio, de la Legnes de l'Idda, de l'Oglio, Dela Jur les bords du Mincio des forces Tête desquelles se plaçait résolumien Vaillant empereur François To Vaillant empereur François Jo Le 17 juin 1859, à Brescia, où

emergency response, public health, youth engagement, community preparedness, and climate resilience. While the ICRC's mandate is rooted in armed conflict and the Geneva Conventions, the Fiji Red Cross Society aligns primarily with the IFRC's focus on disasters, epidemics, and strengthening local resilience, while also promoting International Humanitarian Law through education and advocacy in partnership with the ICRC.

Whether responding to a cyclone, delivering first aid training, or preparing communities for the risks of a changing climate, the Fiji Red Cross Society remains committed to protecting lives and dignity across all communities.

## Responding to Crisis, Preparing for Tomorrow

Fiji is on the frontline of the climate crisis. In the past decade, extreme weather events have intensified, bringing more frequent cyclones, floods, and droughts. In every major emergency—from Tropical Cyclone Winston in 2016 to the COVID-19 pandemic—the Fiji Red Cross Society has mobilised its network of trained volunteers and staff to deliver life-saving assistance.

But the Fiji Red Cross Society's mission is not just about response, it is also about building resilience before disaster strikes. Through Community-Based Disaster Risk Reduction (CBDRR), First Aid training, health outreach, and anticipatory action, the Fiji Red Cross Society equips communities with the knowledge and tools to protect themselves.

In partnership with the IFRC and other stakeholders, Fiji Red Cross Society integrates science, indigenous knowledge, and digital innovation into its programming. Whether using mobile apps for damage assessment or supporting health awareness in hard-to-reach areas, the Society continues to evolve to meet the humanitarian needs of a new era.



Early days of the Red Cross in Fiji.

# Humanitarian by Principle, Local by Design

The Fiji Red Cross Society is grounded in neutrality, impartiality, and voluntary service. With 16 Branches and a growing base of over 800 trained volunteers, the Society delivers assistance where it is needed most regardless of ethnicity, religion, gender, or status.

During the COVID-19 pandemic, the Fiji Red Cross Society reached underserved and marginalised groups, providing hygiene supplies, disaster preparedness trainings and health education. From rural villages to urban settlements, the Society ensured that no one was left behind.

This commitment to dignity and fairness continues to guide Fiji Red Cross Society's work, whether addressing gender-based violence, or helping Youth build healthier, more resilient futures.

#### **A Movement That Endures**

More than 160 years since its founding, the Red Cross and Red Crescent Movement remains a beacon of humanity in an uncertain world. From war zones to cyclone shelters, from vaccination clinics to village disaster drills, the same spirit of compassion that inspired Dunant at Solferino drives our work today.

The Fiji Red Cross Society stands as a proud part of this enduring legacy—bridging global humanitarian values with local Pacific realities. Guided by its Fundamental Principles, rooted in community service, and supported by a global network, the Fiji Red Cross Society continues to ensure that wherever there is suffering, someone will be there to help.

# Governance

#### **National Council**

The National Council serves as the highest authority within the Fiji Red Cross Society. It is responsible for shaping the mission and strategic direction that guide the organisation. Key responsibilities include approving plans, activities, and the annual financial report, ensuring that the constitution and internal regulations are current, and electing key leadership roles such as the President, Treasurer, and other National Board members. The Council also endorses the election of the Youth Chair and the appointment of the Patron, as well as appointing the auditor and legal advisor.

The composition of the National Council is diverse, including the Patron, President, Vice President, National Treasurer, Chair of the Youth Commission, and three representatives from each branch, which must include the branch president or vice president, a youth member, and at least one woman. Additional members include any National Board members not already categorised and up to 10 Honorary Members appointed on the recommendation of the National Board. The Director General serves as the Secretary to the National Council. The Council convenes once a year for an ordinary meeting.

#### National Board

Operating as the governing body between National Council meetings, the National Board is comprised of a maximum of nine members, ensuring gender balance. The Board includes the President, a Vice President (elected from within the Board), the Treasurer, up to three members elected by the National Council, one member elected by the Youth Commission, and two co-opted members selected by the President of the National Board. The Director General also serves as an ex-officio member.

The National Board meets bi-monthly to set the strategic direction of the society. It is tasked with appointing and overseeing the Director General, establishing structures, and fostering a culture aligned with the Fiji Red Cross Society's goals. The Board monitors the effectiveness of branches, formulates governance policies, approves plans and budgets, and presents audited financial reports to the National Council. It also manages risks, ensures integrity and compliance, recommends membership fees, and drafts regulations to uphold the constitution and procedures.

#### Finance, Audit & Risk Commission

The Fiji Red Cross Society's Finance, Audit and Risk Commission is responsible for overseeing the financial integrity and risk management of the organisation. This commission typically ensures that financial practices are transparent, sustainable, and aligned with the Fiji Red Cross Society's objectives. It reviews audits, monitors financial performance, and assesses risks to mitigate potential issues. The commission plays a crucial role in maintaining accountability and promoting sound governance within the Fiji Red Cross Society.

#### **Youth Commission**

The Youth Commission represents the interests of its members, and promotes active and meaningful participation of youth and the inclusion of their voice in the humanitarian work across governance, mangement, programmes and service delivery. The Youth Commission is comprised of a Chairperson and four members, representing different branches. The Youth Coordinator provides secretariat support.

## Patron

His Excellency Ratu Wiliame Maivalili Katonivere

## Honorary Members



Adi Davila Toganivalu



Dr. Robin Yarrow



Nitin Ghandi



Paul Jaduram



Ratu Epeli Nailatikau



Sashi Singh



William Wylie Clark



Sala Toganivalu Lesuma PRESIDENT



Eldon Eastgate



**National Board** 

Digby Bossley TREASURER



Sonika Narayan Youth commission chair



Tulsi Ram BOARD MEMBER



Taniela Nayasi BOARD MEMBER



Christine Deo Reddy BOARD MEMBER



Risita Devi BOARD MEMBER



Shane Sorby BOARD MEMBER



Ragigia Dawai DIRECTOR GENERAL (EX-OFFICIO)

## Finance, Audit & Risk Commission



Digby Bossley CHAIRMAN



Jimaima Turaga мемвек



Finau Soqo MEMBER

## Management



Ragigia Dawai director general



Romit Maharaj FINANCIAL CONTROLLER & OPERATIONS MANAGER



Margaret Liebregts MANAGER PROGRAMS



Luta Teonea PEOPLE, CULTURE & ADMINISTRATION MANAGER



Luisa Turaga MARKETING & COMMUNICATIONS MANAGER

# The Year in Review

The 2024 Financial Year has been one of extraordinary transformation as every day, our people have renewed their commitment to the Dunant's legacy, the universal humanitarian principles of the International Red Cross and Red Crescent Movements.

Our Strategic Plan 2022-2026 provided a clear framework for realising these principles within the national context:

- People anticipate, respond to and recover quickly from crises,
- People lead healthy, safe and dignified lives,
- People mobilise for more equitable and inclusive communities,
- Fiji Red Cross Society is a well-structured, skilled and sustainable organisation.

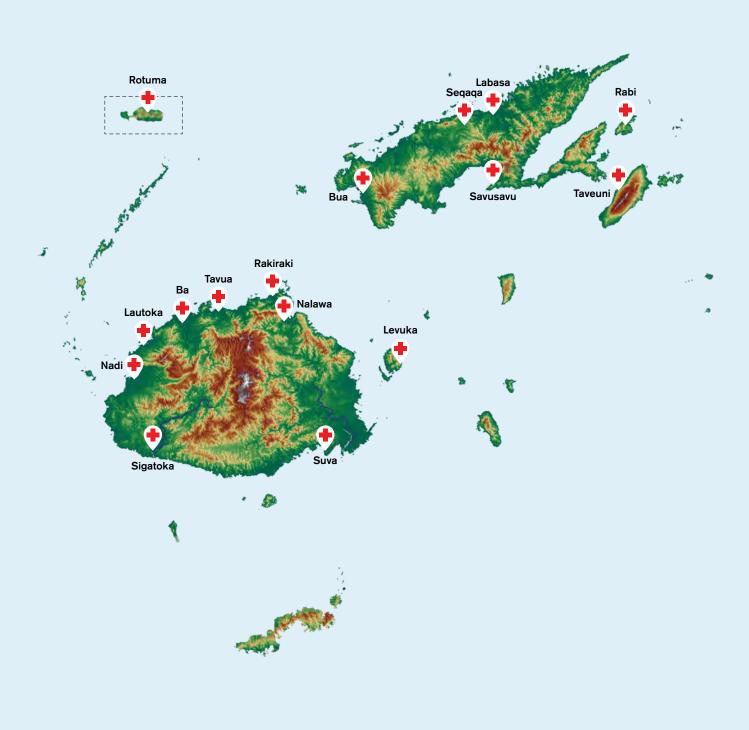
Provided with this clear framework against which our programmes and activities could be measured, the response by our people was unequivocal. With support and guidance, team capacity and confidence grew, and they welcomed the opportunities made available to become more proactive, taking increased responsibility for successfully meeting key performance indicators and turning strategic goals into realities.

While this has served us well, at the time of preparing this report, we are now in the process of reviewing the current Strategic Plan, evaluating what needs to be updated and changed in order to stay relevant and best serve our communities in their times of need.

HYGIENT

#### Fiji Red Cross Society | Annual Report 2024

# **Branch** Locations



# Overview of Audited Financial Statements

We are pleased to present the audited financial statements for the year ended 31 December 2024. These statements reflect the consolidated financial position of the Fiji Red Cross Society, incorporating both core income-generating activities and operations supported by our funding partners.

For the financial year under review, the Fiji Red Cross Society recorded total revenue of \$2.9 million. Of this amount, \$1.9 million was received from our partners to support the delivery of programmes and services within communities across Fiji. The Society reported a net surplus of \$10,709, representing a decrease of \$15,281 compared to the surplus of \$25,990 reported in the previous year.

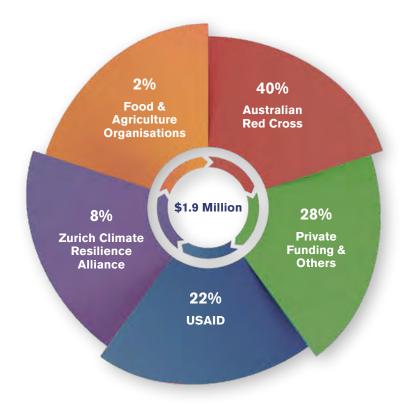
The Fiji Red Cross Society generated \$1 million in operational revenue during the financial year. This amount comprises \$421,817 from Safety Services and the Retail Shop, \$282,268 from rental income derived from our properties, \$53,242 from investment returns, \$69,964 from donations, and \$202,594 from projects, including facilitation fees and reimbursements.



A key highlight for 2024 was the notable growth in revenue from the Safety and Retail Operations, which recorded an increase of \$61,901 compared to the previous year. This growth reflects both the quality of goods and services provided and the commitment of our retail sales executives and training instructors. Their dedication has been instrumental in strengthening the Fiji Red Cross Society's financial performance and expanding our reach within the community.

During the year, the Fiji Red Cross Society sold 945 units of its most popular First Aid Kits. In addition, a total of 4,093 individuals were trained and certified as first aiders, reflecting the continued demand for our lifesaving training programmes and the Fiji Red Cross Society's commitment to building safer and more resilient communities.

Donations from individuals and corporate organisations remained steady throughout the year. A notable contribution included a legacy donation of \$50,000 from a benefactor who had included the Fiji Red Cross Society in their will. This generous gesture reflects the unwavering dedication of our donors and their enduring commitment to our mission. It also signifies a growing recognition of the vital role the Society plays in addressing humanitarian needs across Fiji.



#### **Disaster Relief & Stock Replenishment and Donor Funding**

Grant revenue for the year totalled \$1.9 million. This financial support has been instrumental in enabling the Fiji Red Cross Society to broaden its impact, enhance response capabilities, and deliver critical services to vulnerable communities. It is important to note that this figure does not include in-kind contributions or other forms of non-monetary support received during the year.

In 2024, the Fiji Red Cross Society responded to outbreaks of leptospirosis and dengue fever in Kadavu, Ovalau, Nadi, Ba, and Tavua. Through the dedication of our volunteers, the Fiji Red Cross Society supported the Ministry of Health and Medical Services by conducting initial assessments, raising awareness, and delivering house-to-house messaging on LTDD (Leptospirosis, Typhoid, Dengue, and Diarrhoea). These efforts reached a total population of 13,241 individuals.

The Fiji Red Cross Society also participated in several high-level meetings aligned with its programmatic objectives. These engagements included consultations with Government Ministers, global agencies, and other leading humanitarian organisations. Such interactions are essential in strengthening collaboration, aligning strategic priorities, and advocating for the needs of the communities we serve.

We remain deeply grateful for the continued support of our partners. Their commitment is vital to the success of our mission and to meeting the humanitarian needs across Fiji.

#### Administrative and Other Expense

During the year, the Society incurred a total expenditure of \$2.9 million, encompassing both administrative and operational expenses.

Direct costs associated with project activities accounted for 64% of total expenditure. These costs covered a wide range of programmatic initiatives, including community awareness campaigns, disaster risk management, health and hygiene promotion, and other humanitarian support services.

Personnel expenses saw an increase compared to the previous year, largely driven by new recruitments and adjustments in statutory contributions in accordance with updated regulatory requirements.

Other administrative expenditures included essential functions such as finance, information technology, and utility costs—all critical to the day-to-day operations of the Society. In addition, strategic investments were made in transformation initiatives, including infrastructure upgrades, technology and equipment acquisition, and the recruitment of human resources aimed at enhancing operational efficiency and the effectiveness of service delivery.

# Strategic Goal 1

People anticipate, respond to, and recover quickly from crises

# Strategic Goal 1:

# People anticipate, respond to and recover quickly from crises

## Outcome 1.1 Disaster Preparedness with Communities

#### Context

Fiji continues to face a high frequency of climaterelated hazards such as cyclones, floods, and droughts that place significant strain on lives and livelihoods. Under Strategic Goal 1, Fiji Red Cross Society aims to ensure that communities are not only protected in the aftermath of disasters but are prepared well before crises strike. Outcome 1.1 focuses on strengthening community-based disaster preparedness and resilience through inclusive, locally driven approaches.

#### Approach

In 2024, over 3,000 people across all four divisions of Fiji were reached through Fiji Red Cross Society's Resilience Programme. Fifteen communities undertook Community-Based Disaster Risk Reduction (CBDRR) processes, leading their own risk assessments, evacuation plan reviews, and preparedness strategies. Local knowledge was integrated with evidence-based tools to ensure that plans were context-specific, practical, and actionable.

To enhance operational readiness, Fiji Red Cross Society completed a national audit of 32 relief supply containers. While stock levels for core items like solar lamps, jerry cans, and blankets remained stable, key gaps were identified. Notably, only Pacific Harbour, Fiji Red Cross Society's central logistics hub, held baby and disability kits. This finding triggered a redistribution plan aimed at improving the inclusivity of emergency support nationwide.



Volunteers being equipped with lifesaving skills to safely move individuals during evacuations, administer first aid, and transport them without causing further injury.



Volunteers trained on Emergency Response and part of it is learning to build temporary shelter using the NFIs distributed.



3,000 people reached through Resilience programming

## 15

32

communities participated in Community-Based Disaster **Risk Reduction activities** 

### relief supply containers audited nationwide

## 365

individuals trained in First Aid and Cardiopulmonary Resuscitation

600+ reflectors distributed for volunteer safety

Capacity building remained central. First Aid and Cardiopulmonary Resuscitation (CPR) training was delivered in 12 communities, with 365 individuals, including volunteers, health workers, and communitybased surveillance (CBS) focal points completing the sessions. Training was adapted to reflect local hazards, emphasising early warning systems, evacuation planning, and first responder coordination.

Community engagement was deepened through participatory workshops using simulations, roleplays, and visual aids to reinforce key preparedness messages. These methods improved household-level understanding of evacuation routes, emergency kits, and shelter options.

Internally, Fiji Red Cross Society's invested in systems strengthening. Divisional and Branch teams were trained in Emergency Operations Centre (EOC) management, volunteer safety protocols, and real-time supply tracking. Over 600 high-visibility reflectors were distributed to ensure safer deployment during emergency responses. Coordination with national partners, including the National Disaster Risk Management Office (NDRMO), was reinforced through joint contingency planning and simulation exercises.

Disaster preparedness is not a one-time activity, it is a continuous investment in systems, skills, and relationships. In 2024, Fiji Red Cross Society reaffirmed its commitment to local ownership, inclusive planning, and readiness at every level.

## Outcome 1.2 Prepare for Disasters of the Future

#### Context

As climate-related emergencies grow in frequency and intensity, Fiji Red Cross Society is shifting from a reactive approach to one grounded in anticipation and early action. Outcome 1.2 reflects this strategic pivot, investing in predictive systems, early warning protocols, and flexible funding, which enable faster, smarter responses.

#### Approach

In 2024, a milestone achievement was the development and IFRC submission of Fiji's first Simplified Early Action Protocol (SEAP), the first of its kind in the Pacific. SEAP enables pre-agreed, forecast-based actions by linking early warnings to automatic fund disbursements.

This innovation positions Fiji Red Cross Society to act swiftly before impact, reducing loss and supporting early recovery.

The SEAP model was activated in February during Tropical Disturbance (TD) 05F triggering anticipatory actions in Labasa and Savusavu. Flexible funding from the Australian Red Cross allowed Fiji Red Cross Society to support 48 households across 13 communities with immediate relief, including:

- 48 solar lights
- 48 hygiene kits
- 78 jerry cans
- 8 dignity kits
- 9 mosquito nets

In the flood's aftermath, 3,274 people in 23 communities were reached through targeted LTDD (leptospirosis, typhoid, dengue, diarrhoea) messaging campaigns, helping to prevent secondary outbreaks. These actions were informed by anticipatory pilots with the Food and Agriculture Organisation of the UN (FAO) and the International Organisation for Migration (IOM) that trialled pre-impact shelter and livelihood support strategies.

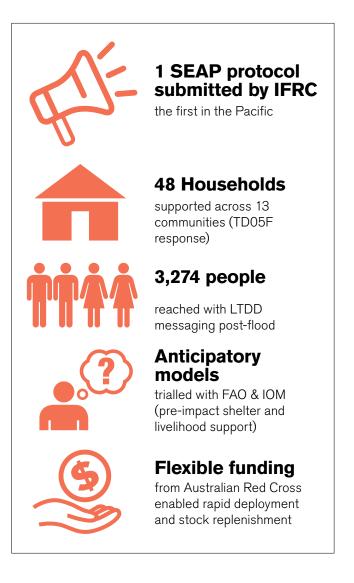
At the national level, Fiji Red Cross Society worked alongside NDRMO during National Disaster Awareness

Week, and contributed to contingency planning, and continued alignment with national systems for coordinated disaster readiness.

The flexible funding model proved critical, not just for immediate response, but also for building forward. It enabled:

- Rapid mobilisation of 20 trained volunteers and divisional staff
- Pre-positioning and replenishment of key items like 80 hygiene kits
- Integration of preparedness learnings into future programming

Anticipatory action is not about waiting for a disaster to strike, it is about being ready before one hits. In 2024, Fiji Red Cross Society laid the groundwork for faster, smarter, and more coordinated disaster preparedness across Fiji.



## Outcome 1.3 Disaster Assessment and Relief

#### Context

Fiji continues to face an increasing frequency of climate-related disasters, which demand more agile, evidence-based relief efforts. Under Strategic Goal 1, this outcome focuses on ensuring that emergency relief provided by the Fiji Red Cross Society is both timely and relevant. Guided by the IFRC's Strategy 2030, Fiji Red Cross Society prioritises data-driven decision-making, local knowledge, and community engagement to deliver assistance that meets people's real needs, while preserving dignity in crises.

#### Approach

In 2024, the Fiji Red Cross Society advanced its disaster assessment capabilities by conducting field-level assessments in response to emergencies such as severe flooding in the Northern Division. Using tools like Damage and Needs Assessments, Rapid Needs Assessments, and Vulnerability and Capacity Assessments, Fiji Red Cross Society gathered real-time information to guide the scope and scale of its relief interventions. Priority needs identified included shelter support, access to clean water, food security, and essential household items.

Assessment was not only technical—it was personal. Community members were involved in sharing insights and feedback before and after distributions. This feedback loop helped refine the quality of response and reinforced trust between Fiji Red Cross Society teams and the people they serve.

During December 2024, Fiji Red Cross Society responded to heavy rainfall and strong winds that affected the Northern Division and Northern Lau Group. Under the leadership of Salote Maramaciriciri, CERT and BERT teams were activated. Assessments were conducted across Nadi, Lautoka, Ba, Tavua, and Rakiraki, in coordination with District Officers and Police. With \$20,000 in ARC funding, Fiji Red Cross Society distributed 43 hygiene kits, 43 black packs, 35 dignity kits, 68 water containers, 60 blankets, and 24 mosquito coils to 87 households (414 people).

These efforts ensured fast, fair, and accountable humanitarian action.



### Outcome 1.4 Early Recovery from Disasters

#### Context

Recovery begins the moment a disaster strikes. Under Outcome 1.4, the Fiji Red Cross Society focuses on ensuring that recovery is not delayed, but rather embedded within emergency operations from the outset. Drawing from IFRC's Strategy 2030 priorities of climate, disasters, and inclusion, Fiji Red Cross Society aims to help people rebuild their lives, livelihoods, and mental health with dignity and resilience. Although no major disasters have occurred recently, localised events such as flooding and health outbreaks still require thorough assessment and response. These incidents also provide practical opportunities to review and improve existing systems.

#### Approach

In 2024, Fiji Red Cross Society implemented integrated early recovery efforts in communities affected by localised disasters such flooding in the Northern Division. Within weeks of the disaster, multi-sectoral support was mobilised, including psychosocial care, shelter assistance, community clean-up efforts, and inclusive feedback mechanisms.

Psychosocial First Aid (PFA) teams were deployed early to provide mental health and emotional support. Safe spaces were created for survivors to process trauma and access referral services, especially for vulnerable groups such as women, children, and the elderly.

Emergency shelter kits and transitional building materials helped families repair and rebuild homes, restoring both physical safety and privacy. Recovery planning was led by affected communities themselves, who participated in needs mapping and the design of locally tailored solutions. Fiji Red Cross Society also conducted post-distribution monitoring, including household surveys and focus groups, to capture feedback on the usefulness and gaps in recovery support. This real-time input helped inform programme adjustments and improve overall recovery outcomes.

In addition, community-led clean-up campaigns restored shared infrastructure and reinforced a sense of communal healing and ownership. These campaigns were critical to improving public health, morale, and momentum toward longer-term resilience.

Partnerships with the Australian Red Cross and the IFRC ensured that recovery efforts were well-resourced, timely, and coordinated across all levels.



### Outcome 1.5 Psychosocial First Aid and Restoring Family Links

#### Context

Disasters impact more than infrastructure, they take a toll on people's mental wellbeing. For Fiji Red Cross Society, psychosocial support is not an optional add-on, but a core part of emergency response and recovery. Aligned with IFRC Strategy 2030 and global mental health priorities, Outcome 1.5 ensures that individuals affected by crises are supported emotionally and psychologically, and that separated families have the means to reconnect.

#### Approach

In 2024, Fiji Red Cross Society embedded Psychosocial First Aid into its disaster response strategy. Trained teams were deployed alongside physical relief efforts during floods in the Northern Division, offering emotional care through safe spaces, household visits, and mobile outreach services.



Fiji Red Cross Society, with the support of stakeholders, conducting assessments and distributing non-food items (NFIs) to affected communities.

A total of 108 volunteers from 9 branches were trained in psychosocial support, including skills in active listening, trauma management, and referrals. These volunteers, often members of the communities they serve, acted as the first line of emotional support, providing trusted, localised care to affected individuals.

Recognising that remote settlements are often overlooked in mental health responses, Fiji Red Cross Society integrated PFA into mobile outreach, ensuring that isolated communities also received vital psychosocial care.

Fiji Red Cross Society also maintained its readiness to implement Restoring Family Links services. While no major family separation cases occurred in 2024, the Society conducted outreach to raise awareness of Restoring Family Links services and kept systems in place to respond quickly should the need arise.

These interventions supported holistic recovery, enabling people to not only recover physically, but also rebuild emotional resilience and maintain vital family connections.



## 108 volunteers trained

Psychosocial First Aid responders across 9 branches

#### Psychosocial support integrated into mobile outreach

Reaching remote and isolated communities

# PFA support activated

In response to all localised disasters



Public outreach conducted; no separation cases reported

# Strategic Goal 2

People lead healthy, safe and dignified lives

# Strategic Goal 2:

## People lead healthy, safe and dignified lives

Outcome 2.1 Health and Care Programme

#### Context

In 2024, the Fiji Red Cross Society deepened its investment in community health by focusing on prevention, early detection, and locally led solutions. Against the backdrop of rising climate-sensitive diseases, economic stress, and uneven access to healthcare, particularly in rural areas, the Fiji Red Cross Society worked with communities to promote healthier behaviours and build their capacity to manage health risks. Strategic interventions were guided by real-time surveillance and evidence from the ground, enabling faster and more targeted action.

#### Approach

Health outreach in 2024 was delivered through a blend of direct services and behaviour change communication. Mobile clinics and household visits screened for diabetes and high blood pressure, offering practical advice on diet, stress, and physical activity—especially in low-resource settings. Psychosocial support was integrated to support mental wellbeing, making outreach holistic and personcentred.

Community-Based Surveillance (CBS) remained a core strategy. From February to October, trained community health workers in 201 communities reached nearly 66,000 people across the North and West Fiji. With CBS team leaders, the programme flagged 1,152 health alerts, prompting early response during influenza and fever outbreaks.

Blood donation advocacy also expanded. A nationwide campaign combining community drives and social media

influencers led to 348 donations across six branches in June—including Suva, Nadi, Lautoka, Ba, Labasa, and Savusavu—reflecting a 16% rise in new donor sign-ups. A milestone was the opening of a donation centre at Sri Sathya Sai Sanjeevani Children's Hospital, in partnership with the Sai Prema Foundation.

During the April outbreaks of leptospirosis, typhoid, dengue, and diarrhoea, Fiji Red Cross Society mobilised 83 trained volunteers and 3 staff across Suva, Nadi, Lautoka, and Rakiraki, reaching over 13,000 people. These efforts were powered by partnerships with Essity Care, NZ Red Cross, and Fiji TV, enhancing reach, visibility, and surge capacity.



### **NCD** Prevention

- Community health visits conducted
- Screening for diabetes & hypertension
- Psychosocial support included



#### **Community-Based Surveillance (CBS)**

- 201 communities reached
- ~66,000 people engaged
- 1,152 alerts reported by 10 CBS Team Leaders



#### Voluntary Blood Donation

- 348 units collected (June)
  - 104 first-time donors (June)
  - New blood donation centre established

### LTDD Outbreak Response

- 83 volunteers + 3 staff deployed
- 107 communities reached
- 3,210 households engaged
- 13,241 individuals reached
- 13,241 individuals reached

## Outcome 2.2 First Aid Safety Programme

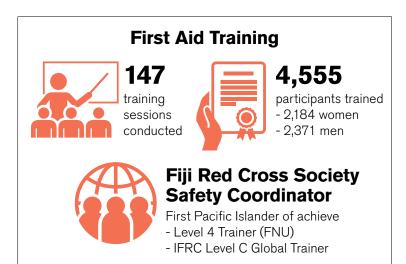
#### Context

Preparedness saves lives. Through First Aid training and safety education, the Fiji Red Cross Society supported individuals and communities to respond effectively to emergencies. These efforts contribute not only to individual safety, but also to the Fiji Red Cross Society's sustainability, as First Aid training continues to serve as a core income-generation stream that funds broader humanitarian work.

#### Approach

In 2024, five certified facilitators delivered 147 First Aid sessions nationwide, training 4,555 people, 2,184 women and 2,371 men. Training sessions were delivered in workplaces, schools, and community spaces, adapting to different learning needs and local contexts. In recognition of excellence in local capacity building, the Fiji Red Cross Society's Safety Coordinator, became the only Pacific Islander to earn a Level 4 Trainer certification from Fiji National University, and was accredited as a Level C Trainer by the IFRC Global First Aid Reference Centre.

Plans are underway to decentralise the model by training branchlevel facilitators to expand access to First Aid across rural and remote areas, building community resilience from the ground up.



### Outcome 2.3 School Programme

#### Context

Children and youth are at the heart of community resilience. In 2024, the Fiji Red Cross Society focused on re-engaging schools and young people, particularly as climate risks and health emergencies continue to disrupt learning and safety. Schools serve as vital hubs, not just for education, but for protection, empowerment, and preparedness.

#### Approach

The Fiji Red Cross Society took steps to revive the Junior Red Cross programme by initiating high-level discussions with the Permanent Secretary for the Ministry of Education and Arts. While still in development, this engagement set the foundation for renewed youth participation in humanitarian work.

In the interim, practical activities were implemented in schools. Over 40 teachers at Mahatma Gandhi Memorial Secondary School received certified First Aid training.

"First Aid is the First Step towards Resilience."

## Outcome 2.4 Protection, Gender and Inclusion

#### Context

Ensuring that humanitarian action reaches everyone, especially those most at risk, is a fundamental commitment. In 2024, the Fiji Red Cross Society prioritised inclusive programming by strengthening protection, gender, and inclusion across its operations. This was essential to addressing barriers faced by women, people with disabilities, and other marginalised groups.

#### Approach

Volunteers received dedicated training on inclusive practices, focusing on how to recognise and address exclusion and potential harm in both preparedness and response activities. Protection, Gender and Inclusion tools were used during community engagements and emergency responses, guiding teams to actively identify risks and promote equitable access to services. These efforts contributed to safer, more dignified, and more effective interventions at every level.





Community member learning lifesaving skills through first aid trainings provided by Fiji Red Cross Society.

# Strategic Goal 3

People mobilise for more equitable and inclusive communities

# Strategic Goal 3:

## People mobilise for more equitable and inclusive societies

Outcome 3.1

Volunteer Development and Inclusion

#### Context

Volunteers are the backbone of the Fiji Red Cross Society, playing a critical role in disaster response, health education, and community resilience. In 2024, Fiji Red Cross Society deepened its focus on growing an inclusive and skilled volunteer base. This included ensuring that recruitment efforts reached diverse communities, and that every volunteer had the knowledge, orientation, and tools needed to engage effectively and safely.

#### Approach

New volunteers entered a structured induction pathway to align with Red Cross Fundamental Principles, the Code of Conduct, and the Society's auxiliary role. These sessions laid the foundation for specialised learning and long-term volunteer engagement.

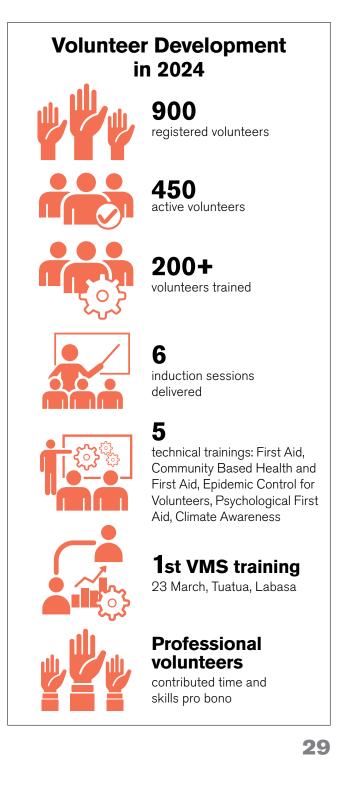
More than 200 volunteers participated in core training in First Aid, Community-Based Health and First Aid, Epidemic Control for Volunteers, Psychological First Aid, and climate awareness. These were delivered by trained focal points from the National Office and selected branches. Feedback from debriefing sessions showed increased volunteer confidence in leading sessions, raising awareness, and responding during emergencies.

Fiji Red Cross Society complemented training with mentorship by experienced staff and senior volunteers, ensuring knowledge transfer was rooted in practice. Sessions were community-based, language-sensitive, and tailored for rural and urban contexts, building trust and sustainability.

A key milestone was the introduction of the Volunteer Management System in Tuatua, Labasa, on 23 March 2024. The session equipped branches to manage volunteer data more efficiently. Despite connectivity and equipment challenges, the training marked an important step towards stronger volunteer coordination.

Leadership opportunities expanded across branches, with youth, women, and persons with disabilities taking on active coordination roles. Professional volunteers such as health practitioners, educators, and technical experts continued to support the Fiji Red Cross Society without compensation, reinforcing the spirit of service that defines the Movement.

By December 2024, Fiji Red Cross Society had approximately 900 registered volunteers, including 450 active members, demonstrating not just growth, but deepened engagement and representation across Fiji.



## Outcome 3.2 Youth Engagement and Leadership

#### Context

Youth are powerful agents of change in building resilient and inclusive communities. In 2024, over 150 young people from areas like Naevuevu, Sila, and Tore engaged in community climate actions, leading cleanups that removed over 150 kg of waste. However, challenges remain, as 40% of rural youth face isolation, limited access to leadership opportunities, and must juggle education, livelihoods, and service.

At forums such as the Nadroga-Navosa Provincial Youth Annual General Meeting and the Bua Provincial Youth Festival, youth leaders highlighted these issues and aired their views. Dialogue sessions during the August Youth Talanoa created safe spaces for young people to discuss HIV, substance use, and mental health, issues often avoided in public discourse.



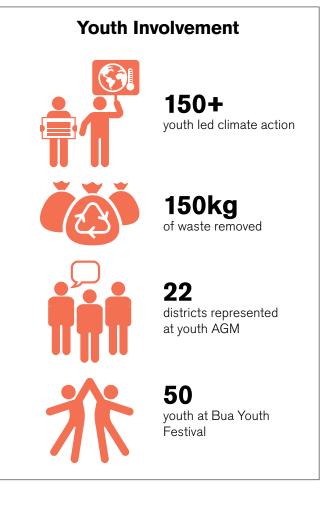
#### Approach

Fiji Red Cross Society worked with the Ministry of Education and partners to formalise youth structures, improving visibility and resource support. Digital platforms extended access to training for over 70 youth in remote locations. Peer mentoring played a key role, with 25 youth mentors guiding new leaders.

Four youth enrolled in the IFRC's Limitless Youth Innovation Academy, and 15 others participated in the Asia-Pacific Youth and Volunteer Innovation Workshop. Preparations also advanced for the Youth Innovation Camp, set to engage 60 participants from across the Pacific.

More than 20 professional volunteers supported youth engagement in 2024, contributing expertise without compensation. To address challenges such as geography and funding, Fiji Red Cross Society continues to scale up digital outreach and secure partnerships that empower youth to lead.

### Youth Engagement in 2024



Our dedicated volunteers during the CERT and BERT training in Raviravi village.

### Youth Leadership Pathways



**4** enrolled in IFRC Limitless Youth Innovation Academy



**15** participated in Asia-Pacific Youth Workshop



**60** expected at upcoming Youth Innovation Camp

### Professional Volunteer Support



**20+** professional volunteers supported youth engagement in 2024

### **Addressing Challenges**

Challenge	Mitigation Strategy	Status/Progress
Weak Youth Structure	Define clear roles and responsibilities	Ongoing
Funding gaps	Formalised youth structures	Partnerships established
Geographic isolation	Expanded digital access, mentorship	70+ youth reached remotely
Limited platforms	Innovation camp, peer mentorship	60 participants targeted



Volunteers helping in keeping their communities clean and safe.

## Outcome 3.3 Communication and Influence

#### Context

Effective communication is central to the Fiji Red Cross Society mission. In 2024, the Communications team amplified humanitarian priorities, including the rise in HIV AIDS and substance use among youth, climate risk, and the importance of community resilience.

Media engagement around the National Youth Talanoa reached over half of Fiji's population. Digital presence grew significantly, with a 30% increase in social media followers. Targeted campaigns helped drive a 10% rise in blood donations and volunteer sign-ups. The Fiji Red Cross Society Shop also saw a 30% sales boost, driven by strategic marketing.

The Fiji Red Cross Society hosted a Media Breakfast on 12 December 2024 at Tanoa Plaza Hotel, which strengthened media partnerships and secured coverage on disaster preparedness and climate initiatives, including features in The Fiji Times.

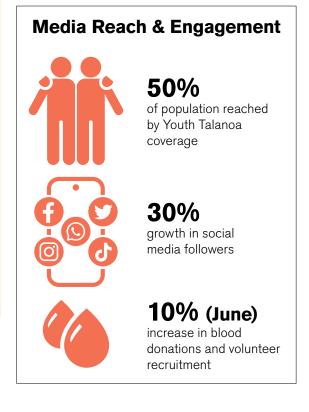
#### Approach

The Communications team ensures messaging reflects the realities communities face, aligning with internal and external priorities, from the Director General's remarks at the IFRC General Assembly to grassroots storytelling.

Internal awareness was supported through monthly newsletters and a webinar on International Humanitarian Law. Social media campaigns led to measurable gains in engagement, volunteerism, and donations. Despite logistical challenges, Fiji Red Cross Society adapted by adjusting event times, securing vendors earlier, and avoiding peak periods.

Moving forward, Fiji Red Cross Society will expand media collaborations, refine digital strategies, and continue strengthening its voice in Fiji's humanitarian space.

### Communication Impact in 2024



"Messaging reflects the realities communities face."

## Outcome 3.4 Humanitarian Education

#### Context

As disasters intensify and public health risks persist, the need for humanitarian education has never been greater. In 2024, Fiji Red Cross Society reached over 15 vulnerable communities with preparedness training, directly training over 200 volunteers and reaching thousands more through awareness initiatives.

A core driver of this impact was the contribution of over 500 active volunteers, many of whom, particularly professional volunteers, offered their time and expertise without compensation.

However, remote access, infrastructure gaps, and scheduling challenges constrained media and event outreach, particularly during the peak holiday season.

#### Approach

Fiji Red Cross Society's humanitarian education strategy emphasised local relevance, practical content, and community empowerment. A blended delivery model combined in-person training with digital tools, enabling continuity across Fiji's geographically dispersed islands.

More than 30 community stories were documented to connect messaging to lived realities. Partnerships with national media houses ensured that public health and disaster preparedness messages reached over 50% of the population during key campaigns like World Blood Donor Day.

Branch focal points were trained to deliver messages in local dialects, strengthening cultural resonance. Monthly newsletters facilitated knowledge sharing and alignment across all levels of the organisation.

The Volunteer Management System supported coordination of over 500 volunteers, ensuring that training and education efforts were well-organised and impactful.

Event planning was refined to avoid holiday-related disruptions, and digital platforms were further leveraged to reach isolated communities.

Looking ahead, Fiji Red Cross Society will scale youth leadership opportunities, deepen government and media collaborations, and integrate humanitarian education across all resilience-building initiatives.



Suva Branch volunteers recruiting youths at a Career Expo.

# Strategic Goal 4

FRCS is a well structured, skilled and sustainable organisation

# Strategic Goal 4:

# FRCS is a well structured, skilled and sustainable organisation

# Outcome 4.1 Good Governance and Management

# Strengthening Leadership, Accountability, and People-Centred Systems

### Context

Strong governance is the foundation of trust in humanitarian action. In 2024, the Fiji Red Cross Society intensified efforts to strengthen internal systems, deepen accountability, and ensure leadership at all levels is rooted in transparency, empathy, and effectiveness. With a governance structure guided by the Fundamental Principles, Fiji Red Cross Society continued to build an organisation where decisions are driven by shared values, and where communities remain central to its mission.

This commitment was reaffirmed on the global stage, as the National President and Director General represented Fiji Red Cross Society at the 34th General Assembly and Council of Delegates in Geneva. There, the Fiji Red Cross Society made three critical pledges:

- 1. To strengthen safeguarding, ensuring that all Fiji Red Cross Society spaces remain safe, respectful, and protective for everyone.
- 2. To support the formation of a National International Humanitarian Law Committee, embedding International Humanitarian Law more firmly in Fiji's national system.
- 3. To advance localisation, not as a slogan, but as a genuine transfer of power, ensuring that communities are not just heard, but leading.

### Approach

#### National Board and Leadership Development

To support these high-level commitments, the Fiji Red Cross Society invested in strengthening its leadership at all levels. The National Board underwent targeted training on fiduciary responsibilities, risk oversight, and the Fiji Red Cross Society's unique auxiliary role. These sessions enabled the Board to lead with clarity and confidence during a time of complex humanitarian challenges.

In addition, through support from the Australian Red Cross, Fiji Red Cross Society further deepened its leadership pipeline by participating in two transformative learning opportunities. Ten Fiji Red Cross Society delegates attended the FMF Legacy Leadership Symposium, held from 13–15 March at the Sofitel Fiji Resort & Spa. This first-of-its-kind Pacific-led event focused on legacy, visionary leadership, governance for the future, and values-based transformation. The theme, "Navigating Leadership in the Shifting Sands of Time," resonated deeply as Fiji Red Cross Society seeks to develop principled, ethical leaders equipped to inspire change across communities.

Furthering this investment, a peer learning opportunity was provided to understudy the Interim CEO of the Australian Red Cross from 17–21 June in Melbourne. Key insights were gained in governance, climate strategy, fundraising, international operations, and inclusion—reinforcing Fiji Red Cross Society's transformation journey. Complementing this, the Branch Peer-to-Peer Learning programme enabled leaders like Panapasa Tilley and Liku Tabucakau from Nalawa Branch to be sent to Kadavu, fostering knowledge exchange and strengthening leadership capacity at the grassroots level.

Fiji Red Cross Society also introduced a revitalised performance appraisal system for senior staff, embedding empathy, adaptive leadership, and valuesbased decision-making into everyday practice.

#### Institutional Policy Strengthening

The Fiji Red Cross Society rolled out four updated institutional policies covering Finance, Procurement, Risk Management, and Safeguarding. These policies were accompanied by training for staff and volunteers across all divisions, helping teams understand these tools not just as compliance checklists, but as living instruments for ethical and principled action. In support of institutional strengthening, a comprehensive review of

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the 2009 Rules and Procedures was conducted during a workshop on 11th and 12th June at the Suva Motor Inn. Key stakeholders, including the National President, Board members, and branch executives, actively contributed to aligning the Rules and Procedures with the current Constitution. Facilitated by Lautoka Branch volunteer Daniell Cowley, the participatory process divided constitutional chapters among groups to draft the new document collaboratively. The IFRC office also provided input to ensure alignment with international standards. This revision reinforces governance frameworks and transparency, laying a stronger foundation for decision-making and accountability. Once consolidated, the updated Rules and Procedures will be presented to the Board for approval and subsequently to the National Council for ratification, marking a vital step in enhancing Fiji Red Cross Society's institutional resilience and effective leadership.

4new institutional policies<br/>rolled out (Finance,<br/>Procurement, Risk,<br/>Safeguarding)100%<br/>clearance<br/>of legacy financial<br/>acquittals

# 3 pledges made

at the 34th General Assembly: Safeguarding, International Humanitarian Law Committee, and Localisation

# Outcome 4.1.1 Planning, Monitoring, Evaluation, and Reporting (PMER)

#### Context

In 2024, Fiji Red Cross Society took a major step forward in institutional learning and accountability by launching its first national Planning, Monitoring, Evaluation, and Reporting Framework. This milestone was driven by the recognition that effective humanitarian action depends not only on doing, but also on learning, that is, understanding what works, what doesn't, and how to adapt. Supported by the Australian Red Cross, the framework was aligned with the Fiji Red Cross Society Strategic Plan 2022–2026 and tailored for implementation across all ramrammes and branches.

This investment reflects the Fiji Red Cross Society's broader commitment to results-based management and ensuring that all efforts remain grounded in community needs and impact.

# Approach

PMER was operationalised through a mix of systems development, capacity building, and cultural change.

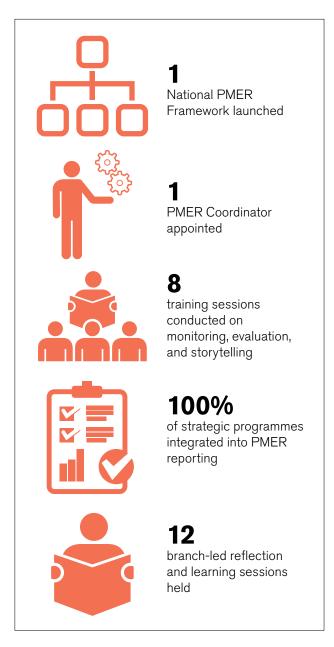
- **National Framework Rollout:** The M & E Framework was introduced through participatory workshops with staff and volunteers, breaking down technical concepts into accessible, practical tools.
- **Dedicated Leadership:** A new PMER Coordinator was appointed in June 2024 to lead system development, provide technical guidance, and ensure integration across sectors, including disaster management, community-based health, and climate resilience.



Volunteers sharing knowledge and experiences from their community programme implementation.

- **Capacity Building:** Targeted training sessions were conducted on data collection, analysis, and storytelling. Teams learned how to move beyond counting outputs to capturing community insights and impact narratives.
- Integrated Reflection: Monthly and quarterly programme review sessions encouraged teams to reflect on results, identify lessons learned, and adapt accordingly. Reporting became more participatory and learning-focused.
- **Branch Engagement:** Branches were actively involved in monitoring and reporting activities, reinforcing their understanding of how local actions connect to national goals.

These efforts led to a shift in organisational culture from seeing monitoring as a compliance task to embracing it as a tool for learning and improvement.



# Outcome 4.2 People, Training and Development

### Our strength lies in our people, grounded in values, shaped by learning, and united by purpose

### Context

The strength of the Fiji Red Cross Society lies not only in its structures, but in its people. In 2024, Fiji Red Cross Society continued to prioritise the recruitment, training, and wellbeing of its workforce to ensure that the organisation can meet growing humanitarian needs with compassion and competence. As the demand for services expanded, so too did the Fiji Red Cross Society's team, growing from 29 to 37 staff members across core operational, technical, and support areas. This people-first approach is fundamental to Fiji Red Cross Society's vision of a caring and capable humanitarian network, grounded in learning and continuous improvement.

# Approach

Throughout the year, Fiji Red Cross Society implemented a wide range of initiatives to support staff development and foster a culture of learning.

- **Team Growth:** The expansion of staff capacity reflected operational needs across core service areas. New roles were created, not just to fill gaps, but to strengthen systems, partnerships, and local delivery.
- **Capacity Building:** Over 50 structured learning engagements were delivered, including formal training, peer-to-peer mentoring, and hands-on workshops. Sessions focused on practical skills, technical knowledge, and values-based leadership.
- **Culture of Learning:** A shift in organisational culture was observed, where staff demonstrated increased openness, peer support, and reflection. Teams began to share learnings more actively, identify their development needs, and connect their tasks to the larger Red Cross mission.
- Leadership Through Reflection: Training was not seen as a box-ticking exercise but as a journey of understanding as to why the work matters. Staff reported stronger motivation, deeper team cohesion, and a heightened sense of accountability and mission ownership.

# Outcome 4.3 Branch and Division Network

### Context

The branches and divisions of the Fiji Red Cross Society are the operational backbone of the organisation—delivering lifesaving services, driving community engagement, and upholding humanitarian principles across Fiji's diverse and dispersed communities. In 2024, the Fiji Red Cross Society focused on strengthening this decentralised structure to ensure that community-level action is responsive, accountable, and sustainable.

This renewed emphasis became critical as vulnerabilities in Fiji's communities continued to grow—from climate-related risks and health outbreaks to economic hardship and protection concerns. While many branches demonstrated strong leadership through low-cost, high-impact activities in preparedness, health, and protection, others faced governance challenges that required targeted interventions. These dynamics reinforced the importance of building resilient, well-governed, and empowered branch networks to deliver on the Fiji Red Cross Society's strategic goals.

# Approach

In 2024, the Fiji Red Cross Society adopted a multidimensional approach to reinforce its branch and divisional network. Central to this strategy was the strengthening of governance systems, revitalisation of volunteer structures, expansion of community outreach, and alignment with key national and local actors. Recognising that strong leadership, accountability, and community trust are the foundation of branch effectiveness, the Fiji Red Cross Society invested in both structural and human capacity at the divisional and community levels.

Branch governance was prioritised through the successful delivery of Annual General Meetings across all active branches, accompanied by continuous support such as coaching on constitutional roles, financial accountability, and reporting systems. In branches where serious issues emerged—most notably Suva and Seaqaqa—the Fiji Red Cross Society enforced temporary suspensions and followed through with structured recovery plans.

Volunteer engagement was simultaneously advanced through the rollout of the Volunteer Management System across all three divisions. This system enabled real-time tracking and improved coordination of volunteer activity. Branches like Suva led innovations by launching virtual Psychological First Aid training and the "Hot Meals on Wheels" initiative to support vulnerable street dwellers. Public-facing deployments also demonstrated the strength of the network, such as the Fiji Day National Celebration in Labasa, where 19 volunteers and 3 staff provided First Aid support to over 3,000 attendees, earning public commendation from the Divisional Medical Officer North.

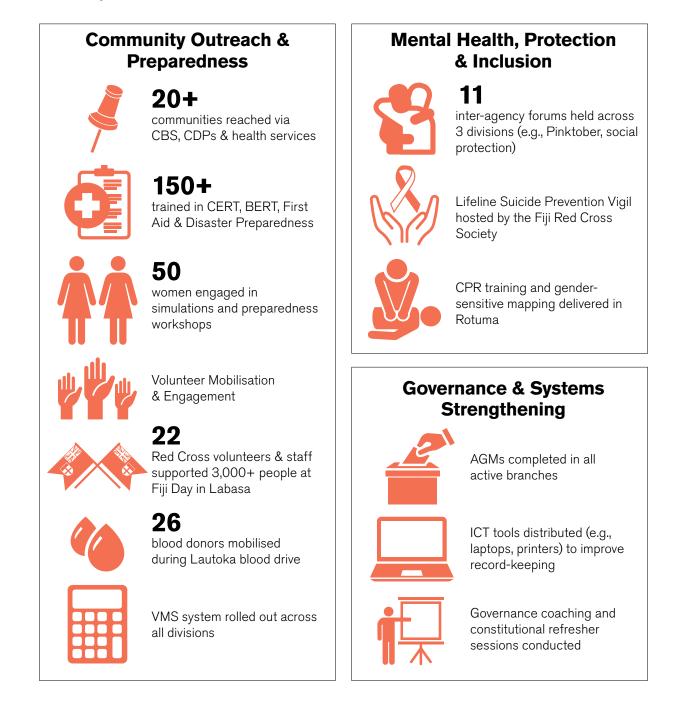
Community-level resilience building remained a cornerstone of divisional programming. In the North, simulation exercises supported by the Food and Agriculture Organisation of the United Nations engaged 50 participants—including 21 women—in anticipatory action activities such as securing boats and protecting planting materials. Communities in Navidamu and Wasavulu received refresher trainings to rebuild readiness capabilities following volunteer turnover. Similarly, in the Western Division, branches like Ba, Nalawa, and Rakiraki delivered Community and Branch Emergency Response Team (CERT & BERT) awareness sessions, directly engaging over 150 participants, including community health workers.

The Fiji Red Cross Society also strengthened its engagement in protection and public health. After a six-year gap, it rejoined the Northern Division Outbreak Response Team (NDORT), presenting on Community-Based Surveillance (CBS) and NYSS while supporting efforts to monitor emerging health threats including LTDD, TB, and NCDs. In the Central Division, the Fiji Red Cross Society extended its trauma recovery work through Protection, Gender, and Inclusion initiatives, while Levuka branch collaborated with the Fiji National Council for Persons with Disabilities on trafficking prevention awareness. On Rotuma, localised Cardiopulmonary Resuscitation training and resilience mapping were conducted in the Rotuman language, reflecting a deep commitment to cultural relevance and inclusion.

Partnerships and government alignment were equally integral to the approach. The Fiji Red Cross Society participated in platforms like the Bose ni Yasana Bua and Ba Provincial Council to report on programming in remote islands including Yadua, Naivaka, and Vio. These engagements ensured greater visibility of community needs and improved collaboration with government systems. In Suva and Lautoka, branches joined hands with police and airport security to run joint emergency drills, while the Fiji Red Cross Society 's presence in the Pacific Cash Voucher Assistance (CVA) Preparedness Workshop in October 2024 enhanced its operational readiness and strategic positioning for regional CVA integration.

Mental health and youth engagement were also embedded into divisional strategies. The Lautoka Branch hosted a suicide prevention vigil with Lifeline Fiji, drawing 26 participants and spotlighting community-driven mental wellness. Branches like Nadi and Sigatoka convened inter-agency platforms for Pinktober and social protection coordination, while the Central Division engaged universities through open days, strengthening youth outreach and increasing the visibility of the Fiji Red Cross Society programming.

Through this comprehensive and integrated approach, the Fiji Red Cross Society has laid a stronger foundation for an accountable, people-centered branch network that is prepared to lead, respond, and adapt to evolving community needs across Fiji.



In 2025, the Fiji Red Cross Society will accelerate efforts to deepen branch leadership, enhance digital systems, increase youth and volunteer outreach, and mainstream GESI, PGI, and mental health into all divisional programming. The strengthened branch-divisional network remains at the heart of the Fiji Red Cross Society's mission—ensuring that every community, no matter how remote, has access to trusted humanitarian services and support.

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# Outcome 4.4 Finance Development

## Building Strong Foundations for Financial Integrity and Trust

### Context

Sound financial management is the backbone of effective humanitarian action and lasting public trust. In 2024, the Fiji Red Cross Society advanced its commitment to financial stewardship by strengthening systems at all levels, from National Office operations to branch bookkeeping. Every dollar entrusted to the Fiji Red Cross Society must be used with care, purpose, and transparency.

This year also marked a significant milestone: Fiji participated in the Asia-Pacific Resource Mobilisation Development (RMD) Initiative. This initiative, supported by the International Federation of Red Cross and Red Crescent Societies (IFRC), International Committee of the Red Cross (ICRC), and Partner National Societies, aimed to boost financial sustainability across the Movement.

The three-day Joint RMD Inception Meeting in Manila, Philippines brought together National Societies, Movement partners, and resource mobilisation experts in the Philippines to chart a shared path toward stronger, diversified income models. Representing Fiji were the Financial Controller and Director General, reaffirming the Society's commitment to financial integrity and long-term sustainability.

# Approach

# Modernising Systems and Tools for Local Ownership

Complementary updates included redesigned finance protocols, simplified templates, and easy-to-use guidance notes, all designed to standardise reporting and minimise human error across the network. This created a more equitable environment, allowing even remote branches to participate fully in financial systems.

# Building Capacity Through Mentorship and Training

Recognising that good systems are only as strong as the people using them, Fiji Red Cross Society invested in targeted training and mentoring for finance focal points, governance members, and programme staff. Over 50 individuals received hands-on support through peer learning workshops, one-on-one coaching, and joint budget-planning sessions.

These initiatives deepened understanding of financial procedures, clarified oversight roles, and promoted a cultural shift, where finance is no longer seen as a technical obligation but as a core enabler of service delivery.

# Driving a Culture of Accountability and Improvement

To promote transparency and internal accountability, the Finance team worked closely with Fiji Red Cross Society leadership to conduct routine reviews and identify systemic gaps. As a result, 80% of branches submitted timely, complete reports in 2024, up from just 60% in 2023.

The team also partnered with programme departments to embed financial literacy into operations, ensuring budgets were community-driven, cost-effective, and mission-aligned. Plans are now underway to pilot "compliance clinics" in 2025, where struggling branches can receive real-time problem-solving support.

# Strengthening Regional Leadership in Resource Mobilisation

Fiji's inclusion in the regional Resource Mobilisation Development Initiative reflects both recognition of progress made and the need to build on that momentum. During the Inception Meeting, Fiji Red Cross Society contributed to strategic conversations on income diversification, donor engagement, and financial autonomy.

As a result, the Fiji Red Cross Society will co-develop a

multi-year RMD plan tailored to its national context, focusing on social enterprise growth, donor stewardship, and investment in local fundraising capacity.

# Looking Ahead: Digital Transformation and Localised Learning

In 2025, the Society will scale up its financial transformation agenda.

- Launching a National Financial Dashboard to improve data visibility and aid decision-making.
- Rolling out a modular finance training curriculum for branch volunteers and staff, designed with local context and literacy levels in mind.

• Conducting compliance clinics for branches that require more hands-on support, helping them build confidence and accuracy in financial reporting.

# Demonstrating Stewardship to Donors and Communities

At the heart of these investments is a simple but powerful idea, trust must be earned and continually strengthened. By investing in transparent systems, empowered people, and regional collaboration, Fiji Red Cross Society is building a financial architecture that ensures that every dollar entrusted to the organisation is directed to where it is needed most,safely, responsibly, and with measurable impact.



# 80%

of branches submitted financial reports on time (up from 60% in 2023)



# 50+

finance focal points and governance members trained



Simplified finance reporting tools and templates distributed nationwide



### 100% of donor audits passed in 2024

NI II 6. II.



New modular finance training curriculum designed for local contexts



# Fiji

selected for Asia-Pacific Resource Mobilisation Development Initiative



Fiji Red Cross Society attended 3-day RMD Inception Meeting with IFRC, ICRC, and Partner National Societies

# Highlights

# National Council Meeting







# International Volunteer Day



# Fiji Red Cross Bill Consultation, Suva, Fiji















# Annual General Meeting, 2024















# General Assembly, Council of Delegates and 34th International Conference in Geneva

















# Financial Statements

# For the year ended 31 December 2024

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### Fiji Red Cross Society Statement by the National Board For the year ended 31 December 2024

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 5 to 17 are drawn up so as to present fairly the state of affairs of the Society as at 31 December 2024 and the results of the Society, its changes in funds, and 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	<b>Term Ended</b>
Sala Toganivalu Lesuma (President)	1st June 2019	
Eldon Eastgate (Vice President)	27th November 2021	
Digby Bossley (Treasurer)	30th November 2020	
Sonika Narayan (Youth Delegate)	10th June 2023	29th June 2024
Christine Deo Reddy	24th October 2020	29th June 2024
Shayne Sorby	24th October 2020	29th June 2024
Rishita Devi	10th June 2023	
Taniela Nayasi	10th June 2023	
Tulsi Ram	29th June 2024	
Ragigia Dawai - Director General, Ex-Officio	14th November 2022	

#### FARC Members

Digby Bossley (Chairman)	30th November 2020	
Esira Kini	21st August 2020	20th March 2024
Finau Soqo	18th November 2022	
Jimaima Turaga	28th June 2024	
Dated at Suva this 13th day of June	2025.	

Signed in accordance with a resolution of the National Board.

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# Independent Auditor's Report

To the Members of 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 2024, the statements of income and accumulated funds, and cash flows for the year then ended, and notes, comprising material accounting policies and other explanatory information as set out in notes 1 to 24.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Society as at 31 December 2024, 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 SMEs).

#### **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) 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 statement by the National Board and detailed statements of income and expenditure but does not include the financial statements and our auditors' report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information 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. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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#### Responsibilities of the 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 International Financial Reporting Standards for Small and Medium - sized entities, 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.

#### Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with International Standards on Auditing (ISAs) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness the 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.



#### Auditors' Responsibilities for the Audit of the Financial Statements (continued)

• Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

KPMG KPMG **Chartered Accountants** 

Steve Nutley Partner

Suva, Fiji 17 June, 2025

# Fiji Red Cross Society Statement of Income For the Year Ended 31 December 2024

	Note	2024	2023
		\$	\$
Revenue	2	2,595,382	2,598,643
Cost of Sales		(56,747)	(22,349)
Gross Profit		2,538,635	2,576,294
Other Income	3	291,025	344,500
Administrative Expenses	4	(44,882)	(53,827)
Other Expenses	6	(2,827,493)	(2,897,198)
<b>Results from Operating Activities</b>		(42,715)	(30,231)
Finance Income	7	53,424	56,221
Surplus before Tax		10,709	25,990
Income Tax Expense	1(i)	-	-
Surplus for the Year		10,709	25,990

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 51 to 59.

# Fiji Red Cross Society Statement of Changes in Funds For the Year Ended 31 December 2024

	2024	2023
	\$	\$
General Fund		
Balance at the beginning of the year	729,512	703,522
Surplus of income over expenditure	10,709	25,990
Balance at the End of the Year	740,221	729,512
Disaster Relief Fund	2 452 059	2 452 050
Balance at the beginning of the year	3,453,058	3,453,058
Balance at the End of the Year	3,453,058	3,453,058
Capital Reserve		
Balance at the beginning of the year	139,999	139,999
Balance at the End of the Year	139,999	139,999

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 51 to 59.

# Fiji Red Cross Society Statement of Financial Position For the Year Ended 31 December 2024

For the Tear Ended 51 December 2024			
	Notes	2024	2023
		\$	\$
Current assets	0		
Cash and cash equivalents	8	255,692	627,799
Term deposits	9	1,326,957	2,419,066
Trade receivables	10	19,396	65,509
Inventories	11	242,686	219,749
Other assets	12	24,615	13,463
Other receivables	13	142,853	132,213
Total current assets	_	2,012,199	3,477,799
Non-current assets			
Term deposits	9	1,661,981	1,280,070
Property, plant and equipment	14	1,283,046	584,634
Total non-current assets	_	2,945,027	1,864,704
Total assets		4,957,226	5,342,503
Current liabilities			
Trade and other payables	15	159,640	89,248
Project advances	16	279,905	749,549
Deferred income - donated assets	17	40,220	31,944
Employee entitlements	18	31,273	31,273
Total current liabilities	_	511,038	902,014
Non current liabilities			
Deferred income - donated assets	17	112,910	117,920
Total non-current liabilities	_	112,910	117,920
Total liabilities		623,948	1,019,934
Total habilities	_	023,940	1,019,954
Net assets	_	4,333,278	4,322,569
Society's funds			
General fund		740,221	729,512
Disaster relief fund		3,453,058	3,453,058
Capital reserve	19	139,999	139,999
	_	4,333,278	4,322,569

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 51 to 59.

# Fiji Red Cross Society Statement of cash flows For the year ended 31 December 2024

	Note	2024	2023
		\$	\$
Cash flows from operating activities			
Cash receipts from donors and customers		2,466,142	2,744,479
Cash payments to suppliers and employees		(2,855,606)	(2,907,313)
Interest received	_	82,344	43,379
Net cash used in operating activities	-	(307,120)	(119,455)
Cash flows from investing activities			
Net investments in term deposits		710,198	(17,526)
Payments for property plant and equipment acquired	14	(775,185)	(102,558)
Net cash used in investing activities	_	(64,987)	(120,084)
Not depresses in each and each equivalents		(372,107)	(220,520)
Net decrease in cash and cash equivalents		,	(239,539)
Cash and cash equivalents at beginning of year Cash and cash equivalents at end of year	_	<u>627,799</u> 255,692	867,338 627,799
Cash and cash equivalents at thu of year	_	233,092	027,799

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 51 to 59.

#### 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 <u>13th June</u>, 2025.

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.

#### **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:

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(1) 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.

#### **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.

		2024	2023
2	Revenue	\$	\$
	Amortization of deferred income	36,733	23,761
	Course fees	290,266	309,971
	Grant Revenue	1,411,176	1,406,868
	Rental income	163,018	174,384
	Sale of inventory	131,550	57,699
	Donation - Disaster relief and stock replenishment	492,674	562,346
	General donations	69,965	63,614
		2,595,382	2,598,643
3	Other income		
	Admin reimbursements	114,868	169,407
	Travel reimbursements	162,050	160,074
	Gain on sale	-	10,100
	Sundry income	14,107	4,919
		291,025	344,500

4       Administrative expenses       5       5         Auditors' remuneration - audit fees       11,000       9,217         Printing, postage and stationery       29,479       41,391         Rates       4.403       3,219         4       44382       53,827         5       Personnel expenses       3         Salaries and wages       1,014,413       786,452         FNPF contribution       100,723       53,686			2024	2023
Printing, postage and stationery       29,479       41,391         Rates $\frac{4,403}{44,882}$ $\frac{3,219}{53,827}$ 5       Personnel expenses $\frac{1}{44,882}$ $\frac{53,827}{53,827}$ 5       Personnel expenses $1,014,413$ 786,452         FNPF contribution $100,723$ $53,686$ $1,115,136$ $840,138$ 6       Other expenses $4,630$ $8,568$ Bank fees $2,854$ $2,296$ Cleaning $8,502$ $11,115$ Depreciation expense $76,773$ $53,482$ Electricity and water $18,765$ $24,968$ Grant expenses $795,523$ $10,81,596$ Donation-Disaster relief and stock replenishment $174,336$ $187,683$ Insurance $22,161$ $23,97$ Personnel expenses (refer note 5) $11,115,136$ $840,138$ Repairs and maintenance $32,16$ $12,897$ Training and travel $92,162$ $39,939$ Vehicle running expenses $188,706$ $177,274$ Loss on sale $2,600$ $-2,827,493$ $2,897,198$	4	Administrative expenses	\$	\$
Rates $\frac{4403}{44.882}$ $\frac{3,219}{53,827}$ 5       Personnel expenses       1.014.413       786,452         Subriss       1.00,723       53,868		Auditors' remuneration - audit fees	11,000	9,217
44,882 $53,827$ 5         Personnel expenses         1.014,413         786,452           FNPF contribution         100,723         53,686           1,115,136         840,138         840,138           6         Other expenses         2,854         2,296           Advertising and staff recruitment         4,630         8,568           Bank fees         2,854         2,296           Cleaning         8,502         11,115           Depreciation expense         76,773         53,482           Electricity and water         18,765         24,968           Grant expenses         795,523         1,081,596           Donation-Disaster relief and stock replenishment         174,336         187,683           Insurance         3,216         12,897           Personnel expenses (refer note 5)         1,115,136         840,138           Repairs and maintenance         3,216         12,897           Telephone, facsimile and internet         46,096         52,589           Training and travel         92,162         39,939           Vehicle running expenses         271,396         380,380           2,827,493         2,897,198         2,897,198           7		Printing, postage and stationery	29,479	41,391
5         Personnel expenses           Salaries and wages         1,014,413         786,452           FNPF contribution         100,723         53,686           PNPF contribution         1,115,136         840,138           6         Other expenses         2,854         2,296           Advertising and staff recruitment         4,630         8,568           Bank fees         2,854         2,296           Cleaning         8,502         11,115           Depreciation expense         76,773         53,482           Electricity and water         18,765         24,968           Grant expenses         795,523         1,081,596           Donation-Disaster relief and stock replenishment         174,336         187,683           Insurance         23,216         12,897           Personnel expenses (refer note 5)         1,115,136         840,138           Repairs and maintenance         3,216         12,897           Training and travel         92,162         39,939           Vehicle running expenses         188,706         177,274           Loss on sale         3,600         -           Other expenses         271,396         380,380           2,827,493         2,897,198 </td <td></td> <td>Rates</td> <td></td> <td>3,219</td>		Rates		3,219
Salaries and wages         1.014,413         786,452           FNPF contribution         100,723         53,686           1.115,136         840,138           6         Other expenses         4           Advertising and staff recruitment         4,630         8,568           Bank fees         2,854         2,296           Cleaning         8,502         11,115           Depreciation expense         76,773         53,482           Electricity and water         18,765         24,968           Grant expenses         795,523         1,081,596           Donation-Disaster relief and stock replenishment         174,336         187,683           Insurance         2,216         23,939           Vehicle running expenses (refer note 5)         1,115,136         840,138           Repairs and maintenance         3,216         12,897           Telephone, fascimilie and internet         46,096         52,589           Training and travel         92,162         39,939           Vehicle running expenses         188,706         177,274           Loss on sale         3,600         -           Other expenses         253,172         625,279           2,827,493         2,897,198			44,882	53,827
Salaries and wages         1.014,413         786,452           FNPF contribution         100,723         53,686           1,115,136         840,138           6         Other expenses         4           Advertising and staff recruitment         4,630         8,568           Bank fees         2,854         2,296           Cleaning         8,502         11,115           Depreciation expense         76,773         53,482           Electricity and water         18,765         24,968           Grant expenses         795,523         1,081,596           Donation-Disaster relief and stock replenishment         174,336         187,683           Insurance         2,216         12,897           Personnel expenses (refer note 5)         1,115,136         840,138           Repairs and maintenance         3,216         12,897           Telephone, facsimile and internet         46,096         52,589           Training and travel         92,162         39,939           Vehicle running expenses         188,706         177,274           Loss on sale         3,600         -           Other expenses         253,172         625,279           2,897,198         2,807,198         2,5	5	Personnel expenses		
			1,014,413	786,452
6         Other expenses           Advertising and staff recruitment         4,630         8,568           Bank fees         2,854         2,296           Cleaning         8,502         11,115           Depreciation expense         76,773         53,482           Electricity and water         18,765         24,968           Grant expenses         795,523         1,081,596           Donation-Disaster relief and stock replenishment         174,336         187,683           Insurance         25,798         24,273           Personnel expenses (refer note 5)         1,115,136         840,138           Repairs and maintenance         3,216         12,897           Telephone, facsimile and internet         46,096         52,589           Training and travel         92,162         39,939           Vehicle running expenses         188,706         177,274           Loss on sale         3,600         -           Other expenses         2271,396         380,380           2,897,198         2,897,198         2,897,198           7         Finance income         (53,424)         (56,221)           8         Cash and cash equivalents         2,520         2,520           Cash o		FNPF contribution	100,723	53,686
Advertising and staff recruitment $4.630$ $8.568$ Bank fees $2.854$ $2.296$ Cleaning $8.502$ $11,115$ Depreciation expense $76,773$ $53,482$ Electricity and water $18,765$ $24,968$ Grant expenses $795,523$ $1,081,596$ Donation-Disaster relief and stock replenishment $174,336$ $187,683$ Insurance $25,798$ $24,273$ Personnel expenses (refer note 5) $1,115,136$ $840,138$ Repairs and maintenance $3,216$ $12,897$ Training and travel $92,162$ $39,939$ Vehicle running expenses $188,706$ $177,274$ Loss on sale $3,600$ -         Other expenses $271,396$ $380,380$ $2.827,493$ $2.897,198$ 7       Finance income $(53,424)$ $(56,221)$ 8       Cash and cash equivalents $253,172$ $625,279$ Cash on hand $2,520$ $2,520$ $2,520$ $255,692$ $627,799$ $627,799$ 9       Term deposits			1,115,136	840,138
Advertising and staff recruitment $4.630$ $8.568$ Bank fees $2.854$ $2.296$ Cleaning $8.502$ $11,115$ Depreciation expense $76,773$ $53,482$ Electricity and water $18,765$ $24,968$ Grant expenses $795,523$ $1,081,596$ Donation-Disaster relief and stock replenishment $174,336$ $187,683$ Insurance $25,798$ $24,273$ Personnel expenses (refer note 5) $1,115,136$ $840,138$ Repairs and maintenance $3,216$ $12,897$ Training and travel $92,162$ $39,939$ Vehicle running expenses $188,706$ $177,274$ Loss on sale $3,600$ -         Other expenses $271,396$ $380,380$ $2.827,493$ $2.897,198$ 7       Finance income $(53,424)$ $(56,221)$ 8       Cash and cash equivalents $253,172$ $625,279$ Cash on hand $2,520$ $2,520$ $2,520$ $255,692$ $627,799$ $627,799$ 9       Term deposits	6	Other expenses		
Bank fees         2,854         2,296           Cleaning         8,502         11,115           Depreciation expense         76,773         53,482           Electricity and water         18,765         24,968           Grant expenses         795,523         1,081,596           Donation-Disaster relief and stock replenishment         174,336         187,683           Insurance         25,798         24,273           Personnel expenses (refer note 5)         1,115,136         840,138           Repairs and maintenance         3,216         12,897           Telephone, facsimile and internet         46,096         52,589           Training and travel         92,162         39,939           Vehicle running expenses         188,706         177,274           Loss on sale         3,600         -           Other expenses         271,396         380,380           2,827,493         2,897,198         2,897,198           7         Finance income         (53,424)         (56,221)           8         Cash and cash equivalents         2,520         2,520           Cash at bank         253,172         625,279           Cash on hand         2,520         2,520 <t< td=""><td></td><td>_</td><td>4,630</td><td>8,568</td></t<>		_	4,630	8,568
Depreciation expense         76,773         53,482           Electricity and water         18,765         24,968           Grant expenses         795,523         1,081,596           Donation-Disaster relief and stock replenishment         174,336         187,683           Insurance         25,798         24,273           Personnel expenses (refer note 5)         1,115,136         840,138           Repairs and maintenance         3,216         12,897           Telephone, facsimile and internet         46,096         52,589           Training and travel         92,162         39,939           Vehicle running expenses         188,706         177,274           Loss on sale         3,600         -           Other expenses         271,396         380,380           2,897,198         2         2,897,198           7         Finance income         (53,424)         (56,221)           8         Cash and cash equivalents         2,520         2,520           Cash on hand         25,509         627,799           9         Term deposits         2         2,217,99           9         Term deposits         1,266,957         2,419,066           Non-current         1,326,957		-	2,854	2,296
Depreciation expense         76,773         53,482           Electricity and water         18,765         24,968           Grant expenses         795,523         1,081,596           Donation-Disaster relief and stock replenishment         174,336         187,683           Insurance         25,798         24,273           Personnel expenses (refer note 5)         1,115,136         840,138           Repairs and maintenance         3,216         12,897           Telephone, facsimile and internet         46,096         52,589           Training and travel         92,162         39,939           Vehicle running expenses         188,706         177,274           Loss on sale         3,600         -           Other expenses         271,396         380,380           2,897,198         2         2,897,198           7         Finance income         (53,424)         (56,221)           8         Cash and cash equivalents         2,520         2,520           Cash on hand         2,520         2,520         2,520           255,692         627,799         2,500         2,520           9         Term deposits         1,326,957         2,419,066           Non-current <td< td=""><td></td><td>Cleaning</td><td>8,502</td><td>11,115</td></td<>		Cleaning	8,502	11,115
Grant expenses         795,523         1,081,596           Donation-Disaster relief and stock replenishment         174,336         187,683           Insurance         25,798         24,273           Personnel expenses (refer note 5)         1,115,136         840,138           Repairs and maintenance         3,216         12,897           Telephone, facsimile and internet         46,096         52,589           Training and travel         92,162         39,939           Vehicle running expenses         188,706         177,274           Loss on sale         3,600         -           Other expenses         211,396         380,380           2,827,493         2,897,198         -           7         Finance income         (53,424)         (56,221)           8         Cash and cash equivalents         2,520         2,520           Cash on hand         2,520         2,520         2,520           255,692         627,799         -         -           9         Term deposits         -         2,520         2,520           Current         1,326,957         2,419,066         Non-current         1,280,070		•	76,773	53,482
Donation-Disaster relief and stock replenishment         174,336         187,683           Insurance         25,798         24,273           Personnel expenses (refer note 5)         1,115,136         840,138           Repairs and maintenance         3,216         12,897           Telephone, facsimile and internet         46,096         52,589           Training and travel         92,162         39,939           Vehicle running expenses         188,706         177,274           Loss on sale         3,600         -           Other expenses         271,396         380,380           2,827,493         2,897,198         -           7         Finance income         (53,424)         (56,221)           8         Cash and cash equivalents         2,520         2,520           Cash on hand         2,520         2,520         2,520           255,692         627,799         -         627,799           9         Term deposits         1,326,957         2,419,066           Non-current         1,361,981         1,280,070		* *	18,765	24,968
Insurance       25,798       24,273         Personnel expenses (refer note 5)       1,115,136       840,138         Repairs and maintenance       3,216       12,897         Telephone, facsimile and internet       46,096       52,589         Training and travel       92,162       39,939         Vehicle running expenses       188,706       177,274         Loss on sale       3,600       -         Other expenses       271,396       380,380         2,827,493       2,897,198         7       Finance income       (53,424)       (56,221)         8       Cash and cash equivalents       253,172       625,279         Cash at bank       2,520       2,520         255,692       627,799         9       Term deposits       1,326,957       2,419,066         Non-current       1,661,981       1,280,070		•	795,523	1,081,596
Insurance       25,798       24,273         Personnel expenses (refer note 5)       1,115,136       840,138         Repairs and maintenance       3,216       12,897         Telephone, facsimile and internet       46,096       52,589         Training and travel       92,162       39,939         Vehicle running expenses       188,706       177,274         Loss on sale       3,600       -         Other expenses       271,396       380,380         2,827,493       2,897,198         7       Finance income       (53,424)       (56,221)         8       Cash and cash equivalents       253,172       625,279         Cash at bank       2,520       2,520         255,692       627,799         9       Term deposits       1,326,957       2,419,066         Non-current       1,661,981       1,280,070		Donation-Disaster relief and stock replenishment	174,336	187,683
Repairs and maintenance $3,216$ $12,897$ Telephone, facsimile and internet $46,096$ $52,589$ Training and travel $92,162$ $39,939$ Vehicle running expenses $188,706$ $177,274$ Loss on sale $3,600$ -         Other expenses $271,396$ $380,380$ $2,827,493$ $2,897,198$ 7       Finance income       (53,424)       (56,221)         8       Cash and cash equivalents       (53,172) $625,279$ Cash on hand $2,520$ $2,520$ $2,520$ Question $255,692$ $627,799$ 9       Term deposits $1,326,957$ $2,419,066$ Non-current $1,661,981$ $1,280,070$			25,798	24,273
Telephone, facsimile and internet $46,096$ $52,589$ Training and travel $92,162$ $39,939$ Vehicle running expenses $188,706$ $177,274$ Loss on sale $3,600$ -         Other expenses $271,396$ $380,380$ $2,827,493$ $2,897,198$ 7       Finance income       (53,424)       (56,221)         8       Cash and cash equivalents       (53,424)       (56,221)         8       Cash and cash equivalents       2,520       2,520         Cash on hand $2,520$ 2,520       2,520         255,692 $627,799$ 9       Term deposits       1,326,957       2,419,066         Non-current $1,661,981$ $1,280,070$ 1,280,070		Personnel expenses (refer note 5)	1,115,136	840,138
Training and travel       92,162       39,939         Vehicle running expenses       188,706       177,274         Loss on sale       3,600       -         Other expenses       271,396       380,380         2,827,493       2,897,198         7       Finance income       (53,424)       (56,221)         8       Cash and cash equivalents       (53,424)       (56,221)         8       Cash and cash equivalents       2,520       2,520         Cash on hand       2,520       2,520       2,520         255,692       627,799       2       625,279         9       Term deposits       1,326,957       2,419,066         Non-current       1,661,981       1,280,070		Repairs and maintenance	3,216	12,897
Vehicle running expenses $188,706$ $177,274$ Loss on sale $3,600$ -         Other expenses $271,396$ $380,380$ $2,827,493$ $2,897,198$ 7       Finance income $(53,424)$ $(56,221)$ 8       Cash and cash equivalents $(53,424)$ $(56,221)$ 8       Cash and cash equivalents $2,520$ $2,520$ Cash on hand $2,520$ $2,520$ $2,520$ 9       Term deposits $Current$ $1,326,957$ $2,419,066$ Non-current $1,661,981$ $1,280,070$		Telephone, facsimile and internet	46,096	52,589
Loss on sale       3,600       -         Other expenses $271,396$ $380,380$ $2,827,493$ $2,897,198$ 7       Finance income       (53,424)         Interest income       (53,424)       (56,221)         8       Cash and cash equivalents       (53,424)         Cash at bank       253,172       625,279         Cash on hand $2,520$ $2,520$ $255,692$ $627,799$ 9       Term deposits $1,326,957$ $2,419,066$ Non-current $1,661,981$ $1,280,070$		Training and travel	92,162	39,939
Other expenses       271,396       380,380         2,827,493       2,897,198         7       Finance income       (53,424)         Interest income       (53,424)       (56,221)         8       Cash and cash equivalents       (53,172)         Cash at bank       253,172       625,279         Cash on hand       2,520       2,520         255,692       627,799         9       Term deposits       1,326,957       2,419,066         Non-current       1,326,957       2,419,066		Vehicle running expenses	188,706	177,274
Z       Z       Z       Z       Z       S       Z       S       Z       S		Loss on sale	3,600	-
7       Finance income         Interest income       (53,424)         8       Cash and cash equivalents         Cash at bank       253,172         Cash at bank       2,520         Cash on hand       2,520         255,692       627,799         9       Term deposits         Current       1,326,957       2,419,066         Non-current       1,661,981       1,280,070		Other expenses	271,396	380,380
Interest income       (53,424)       (56,221)         8       Cash and cash equivalents       253,172       625,279         Cash at bank       253,172       625,279         Cash on hand       2,520       2,520         255,692       627,799         9       Term deposits       1,326,957       2,419,066         Non-current       1,661,981       1,280,070			2,827,493	2,897,198
8       Cash and cash equivalents         Cash at bank       253,172       625,279         Cash on hand       2,520       2,520         9       Term deposits       627,799         Current       1,326,957       2,419,066         Non-current       1,661,981       1,280,070	7	Finance income		
Cash at bank     253,172     625,279       Cash on hand     2,520     2,520       255,692     627,799       9     Term deposits       Current     1,326,957     2,419,066       Non-current     1,661,981     1,280,070		Interest income	(53,424)	(56,221)
Cash at bank     253,172     625,279       Cash on hand     2,520     2,520       255,692     627,799       9     Term deposits       Current     1,326,957     2,419,066       Non-current     1,661,981     1,280,070	8	Cash and cash equivalents		
Cash on hand       2,520       2,520         255,692       627,799         9       Term deposits       2,419,066         Non-current       1,326,957       2,419,066		-	253,172	625,279
9       Term deposits         Current       1,326,957       2,419,066         Non-current       1,661,981       1,280,070		Cash on hand		
Current         1,326,957         2,419,066           Non-current         1,661,981         1,280,070			255,692	627,799
Current         1,326,957         2,419,066           Non-current         1,661,981         1,280,070	9	Term deposits		
Non-current 1,661,981 1,280,070			1,326,957	2,419,066
			2,988,938	3,699,136

Term deposits are for a period of up to 37 months with maturity ranging up to January 2027 and are invested at rates between 0.30% to 3.50% (2023: 0.30% to 3.50%) per annum.

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# Fiji Red Cross Society Notes to and forming part of the Financial Statements For the year ended 31 December 2024

		2024	2023
10	Trade receivables	\$	\$
	Trade receivables	19,918	66,031
	Less: allowance for impairment	(522)	(522)
	-	19,396	65,509
11	Inventories		
	Inventories	294,049	271,112
	Less: allowance for obsolescence	(51,363)	(51,363)
		242,686	219,749
12	Other assets		
	Prepayments	24,615	13,463
13	Other receivables		
	Bond deposits	4,949	4,949
	Interest receivable	73,602	102,521
	VAT receivable	64,252	24,693
	Other receivables	50	50
		142,853	132,213

14	Property, plant and equipment	Land & buildings	Motor vehicles	Furniture, fittings & equipment	Work in Progress	Total
		\$	<b>5 \$</b>	\$	\$	\$
	Cost					
	Balance at 1 January 2023	1,372,694	425,352	1,425,576	-	3,223,622
	Acquisitions	102,558	-	-	-	102,558
	Disposal	-	(10,973)	-	-	(10,973)
	Balance at 31 December 2023	1,475,252	414,379	1,425,576	-	3,315,207
	Acquisitions	565,729	-	163,457	45,999	775,185
	Balance at 31 December 2024	2,040,981	414,379	1,589,033	45,999	4,090,392
	Accumulated depreciation					
	Balance at 1 January 2023	922,532	402,882	1,362,570	-	2,687,984
	Depreciation	10,154	7,344	36,064	-	53,562
	Disposal	-	(10,973)	-	-	(10,973)
	Balance at 31 December 2023	932,686	399,253	1,398,634	-	2,730,573
	Depreciation	11,521	7,344	57,908	-	76,773
	Disposal	-	-	-	-	-
	Balance at 31 December 2024	944,207	406,597	1,456,542		2,807,346
	Carrying amount					
	At 1 January 2023	450,162	22,470	63,006	-	535,638
	At 31 December 2023	542,566	15,126	26,942	-	584,634
	At 31 December 2024	1,096,774	7,782	132,491	45,999	1,283,046
				2024		2023
				\$		\$
15	Trade and other payables			125.000		(1) 220
	Trade creditors			125,939		60,339
	Accruals			4,508		6,057
	Other creditors		-	29,193	-	22,852
			_	159,640	_	89,248

		2024	2023
16	Project advances	\$	\$
	Disaster relief stock and re-stocking	279,905	560,134
	Coca cola foundation	-	164,578
	Others	-	24,837
		279,905	749,549
17	Deferred income - donated assets		
	Cost		
	Donated assets as at beginning of year	1,351,093	1,301,066
	Additions	39,999	50,027
	Donated assets as at end of year	1,391,092	1,351,093
	Accummulated amortisation		
	Amortisation as at beginning of year	(1,201,229)	(1,177,466)
	Amortisation	(36,733)	(23,763)
	Amortisation as at end of year	(1,237,962)	(1,201,229)
	Carrying amount		
	As at 1 January	149,864	123,600
	As at 31 December	153,130	149,864
	Current	40,220	31,944
	Non current	112,910	117,920
		153,130	149,864
18	Employee entitlements		
	Annual leave	31,273	31,273
19	Capital reserve		
	Capital reserve	139,999	139,999

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

#### 20 Contingent liabilities and commitments

Commitments and contingent liabilities amounted to \$Nil (2023: \$Nil)

#### 21 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.

#### 21 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 (President) Eldon Eastgate (Vice President) Digby Bossley (Treasurer) Eldon Eastgate Rishita Devi

Taniela Nayasi Tulsi Ram Ragiga Dawai- Director General, Ex-Officio

#### Finance Commission Members

Name Digby Bossley Finau Soqo Jimaima Turaga

### National Management Team

Name	Title
Ragigia Dawai	Director General
Romit Maharaj	Financial Controller & Operations Manager
Margaret Liebregts	Manager Programmes
Luta Teonea	People, Culture & Administration Manager
Luisa Ulamila Turaga	Communication and Marketing Manager
Patiliai Leqanidruaivalu	Divisional Manager - West
Mitieli Duvuloco	Divisional Manager - North
Marisela Margaret Rose Archibald	Resource Mobilisation Coordinator (resigned 24th April 2024)
Michelle Kumar	Accountant
Mohammed Riaz	Safety Coordinator
Lavenia Laweimoala	Youth Coordinator
Unaisi Baro	Resilience Coordinator (appointed 1/03/2024)
Nete Logavatu	Senior Disaster Coordinator (appointed 1/05/2024)
Aporosa Torotagi	Disaster Coordinator (appointed 1/06/2024)
Kasanita Temo	PMER Coordinator (appointed 1/06/2024)
Sakshi Anurti	People & Culture Specialist (appointed 17/06/2024)
Sagaitu Josaia	Divisional Manager Central/Eastern (appointed 12/02/2024)
Sainimili Lagilagi	Climate Action Coordinator (appointed 17/07/2024)
Salote Maramaciriciri	Health & Care Coordinator (appointed 17/07/2024)

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

	2024	2023
	\$	\$
Short term benefits	693,435	444,992

#### 22 Principal activities

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

#### 23 Registered Office

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

#### 24 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, in the opinion of the Members, 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 page 19-28 is in accordance with the books and records of Fiji Red Cross Society ("the Society"), which have been subjected to the auditing procedures applied in our audit of the Society for the year ended 31 December 2024. It will be appreciated that our audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on this financial data 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 data, including any errors or omissions therein, arising through negligence or otherwise however caused.

KPMG KPMG

Suva, Fiji 17 June 2025

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# Fiji Red Cross Society Statement of Detailed Income and Expenditure - Summary For the year ended 31 December 2024

	2024	2023
Income	\$	\$
Organisational development fund	41,141	20,007
Divisional Service Centre	25,905	21,793
Branches & Dissemination	80,549	77,083
Disaster relief fund	1,627,273	1,522,697
Marketing & Events	69,965	68,344
Youth Programme	16,723	102,140
Safety & Retail Shop	367,602	344,963
Health	136,497	178,933
Child Protection in Emergencies	-	43,984
General Fund	512,380	596,730
	2,878,035	2,976,674
Expenditure		
Organisational development fund	41,141	20,007
Divisional Service Centre	14,746	38,134
Branches & Dissemination	80,549	77,083
Disaster relief fund	1,627,273	1,522,697
Marketing & Events	3,938	28,049
Youth Programme	16,723	102,140
Safety & Retail Shop	217,179	233,279
Health	136,497	178,933
Child Protection in Emergencies	-	43,984
General Fund	729,281	706,379
	2,867,327	2,950,685
Surplus income over expenditure	10,709	25,989

The Summary statement of income is to read in conjunction with the disclaimer set out on page 60.

# Fiji Red Cross Society Organisational Development Fund Statement of Detailed Income and Expenditure - summary For the year ended 31 December 2024

	2024	2023
Income	\$	\$
Organisational Development	41,141	20,007
	41,141	20,007
<b>Expenditure</b> National Council Disaster Response	41,141	15,815 4,192
Disaster Response	41,141	20,007
Surplus income over expenditure	0	0

The Organisational Development Fund statement of income is to read in conjunction with the disclaimer set out on page 60.

# Fiji Red Cross Society Divisional Service Centre Statement of Detailed Income and Expenditure - summary For the year ended 31 December 2024

	2024	2023
Income	\$	\$
Other income	25,905	21,793
	25,905	21,793
Expenditure		
Electricity and water		
Catering	638	333
Cleaning	1,982	2,126
FNPF	746	1,785
Salaries and wages	7,463	25,504
Stationery	553	234
Communication & Travel	627	366
Small equipment	7	139
Repair & Maintenance	9	1,877
Volunteer Allowance		555
Commission	2,721	5,215
	14,746	38,134
Deficit income over expenditure	11,159	(16,341)

The Divisional Service Centre Fund statement of income is to read in conjunction with the disclaimer set out on page 60.

# Fiji Red Cross Society Branches & Dissemination Statement of Detailed Income and Expenditure - summary For the year ended 31 December 2024

	2024	2023
Income	\$	\$
ICRC - IHL Grant	80,549	77,083
	80,549	77,083
Expenditure		
Bank Fees	78	60
IHL Grant expenses	29,459	42,373
Salaries and wages	44,830	24,442
FNPF	4,483	1,711
Mileage	1,700	5,138
Administration fees		3,359
	80,549	77,083
Surplus income over expenditure	0	(0)

The Branches and Dissemination statement of income is to read in conjunction with the disclaimer set out on page 60.

# Fiji Red Cross Society Disaster Relief Fund Statement of Detailed Income and Expenditure - summary For the year ended 31 December 2024

For the	year ended 31 December 2024		
		2024	2023
Income			\$
Grant	- Australian Red Cross Portfolio	537,331	618,919
	- Office of Foreign Disaster Assistance [OFDA]	345,331	198,949
	- Disaster Preparedness and Management	4,105	450,123
	- Zurich Climate Change Funding	124,705	-
	- Food Agriculture Organisation	29,663	-
	- ARC El Nino Funding	105,664	-
Donation	- Disaster Relief Response	450,330	-
	TC Mal DREF	12,262	95,639
	IFRC - Volunteer Digitization	10,994	74,324
	IFRC - Capacity Building		45,796
	META	7,106	35,092
	Suva Branch Income		3,637
	Social Committee	(218)	218
		1,627,273	1,522,697
F 14			
Expenditu Administra		100 460	166.047
		102,468	166,047
	Red Cross Portfolio	282,258	396,161
OFDA Pro	ogram	162,358	79,448
FNPF	1	52,336	19,845
Salaries ar	-	523,363	326,366
	esponse expense	174,336	188,523
	isaster Response	2,350	-
	mate Change Funding	71,504	-
	ino Funding	94,424	
-	culture Organisation	22,271	
	nt - Coco Cola Grant		23,185
Mileage		92,299	86,886
GESI			6,137
	source Mobilization		23,582
TC Mal D		25,984	78,778
	lunteer Digitization	14,216	49,501
	pacity Building		45,796
META Ex	-	7,106	27,282
Suva Bran	ch Expense		5,160
		1,627,273	1,522,697
Surplus ir	ncome over expenditure	<u> </u>	(1)

The Disaster Relief Fund statement of income is to read in conjunction with the disclaimer set out on page 60.

# Fiji Red Cross Society Marketing & Events Statement of Detailed Income and Expenditure - summary For the year ended 31 December 2024

	2024	2023
Income	\$	\$
Corporate donation	68,750	60,507
General donation	1,047	3,107
Other income	167	4,730
	69,964	68,344
Expenditure		
Salary & Wages		(1,498)
FNPF		1,498
Project activity	3,934	2,595
Project support costs		2,828
Other expenses	5	22,626
	3,939	28,049
Surplus income over expenditure	66,027	40,295

The Marketing and Events Fund statement of income is to read in conjunction with the disclaimer set out on page 60.

# Fiji Red Cross Society Youth Programme Statement of Detailed Income and Expenditure - summary For the year ended 31 December 2024

	2024	2023
Income	\$	\$
IFRC Grant	19,625	29,331
ICRC Grant		5,000
Disaster Preparedness and Management	(2,902)	67,809
	16,723	102,140
Expenditure		
Project Activity	7,879	14,891
IFRC Youth Grant		40,335
International Volunteers Day		43,342
Mileage	8,844	3,572
	16,723	102,140
Surplus income over expenditure		

The Youth Programme statement of income is to read in conjunction with the disclaimer set out on page 60.

# Fiji Red Cross Society Safety & Retail Shop Statement of Detailed Income and Expenditure - summary For the year ended 31 December 2024

•	2024	2023
	\$	\$
Sales	131,551	57,699
Opening stock	249,979	242,243
Purchases	54,214	22,688
	304,193	264,931
Closing stock	(249,979)	(249,979)
	54,214	14,952
Gross profit from trading	77,337	42,747
Other Income		
Course fees	274,756	287,000
Other income	15,510	15,217
	290,266	302,217
Expenditure		
First aid resource materials	1,445	1,558
Advertising	2,640	6,645
Perdiem -Staff	32,077	27,972
General	2,170	36,794
FNPF	10,478	6,900
Salaries and wages	104,780	95,466
Printing, postage and stationery	26,867	26,810
Volunteer allowance	1,790	2,490
Travel and accomodation	25,181	19,918
Mileage	7,752	6,384
Safety equipment	135	1,772
Catering	1,864	570
	217,179	233,279
Deficit income over expenditure	150,424	111,684

The Safety and Retail Shop Trading Account statement of income is to read in conjunction with the disclaimer set out on page 60.

# Fiji Red Cross Society Health Statement of Detailed Income and Expenditure - summary For the year ended 31 December 2024

	2024	2023
Income	\$	\$
CBS - Secure Pacific	136,497	178,933
	136,497	178,933
Expenditure		
Project activity and support costs	94,715	163,234
Mileage	8,640	12,132
Salary & Wages	30,129	3,334
FNPF	3,013	233
	136,497	178,933
Surplus income over expenditure	-	

The Health and Care Trading Account statement of income is to read in conjunction with the disclaimer set out on page 60.

# Fiji Red Cross Society Child Protection in Emergencies Statement of Detailed Income and Expenditure - summary For the year ended 31 December 2024

	2024	2023
Income	\$	\$
UNICEF - Child Protection in Emergencies	-	43,984
		43,984
<b>Expenditure</b> Project activity	_	42,116
Mileage	<u> </u>	<u>1,868</u> 43,984
Surplus income over expenditure		

The Child Protection in Emergencies statement of income is to read in conjunction with the disclaimer set out on page 60.

# Fiji Red Cross Society General Fund Statement of Detailed Income and Expenditure - summary For the year ended 31 December 2024

	2024	2023
Income	\$	\$
Amortisation of deferred income	36,733	23,761
Mileage Reimbursement	119,250	120,243
General reimbursements	156,318	209,237
Interest received	53,424	56,221
Rental income	137,113	152,591
Other Income	9,543	34,677
	512,381	596,730
Expenditure		
Audit/Accounting Fees	11,000	9,217
Cleaning	6,520	8,936
Depreciation	76,852	53,482
Electricity and water	16,596	24,968
FNPF	29,667	21,714
Generator expenses	1,521	2,534
General	6,374	7,842
Insurance	25,798	24,273
Bank fees	2,769	2,234
National Board and Council meetings	5,389	30,596
Pension	400	440
Printing, postage and stationery	5,064	7,451
Advertising, staff recruitment and training	1,990	4,119
Subscription	6,481	12,711
Telephone, facsimile and internet	45,410	52,209
Training, travel and accommodation	83,029	35,224
Staff amenities	17,617	22,101
Rent, rates and leases	4,284	3,219
Repairs and maintenance	72,167	68,001
Office Equipment	1,652	1,849
Salaries and wages	303,848	312,839
Volunteer allowances	130	420
Promotional Items	1,685	-
Staff medical	1,899	-
Website	1,137	-
	729,279	706,379
Deficit income over expenditure	(216,901)	(109,649)

The General Fund statement of income is to read in conjunction with the disclaimer set out on page 60.

