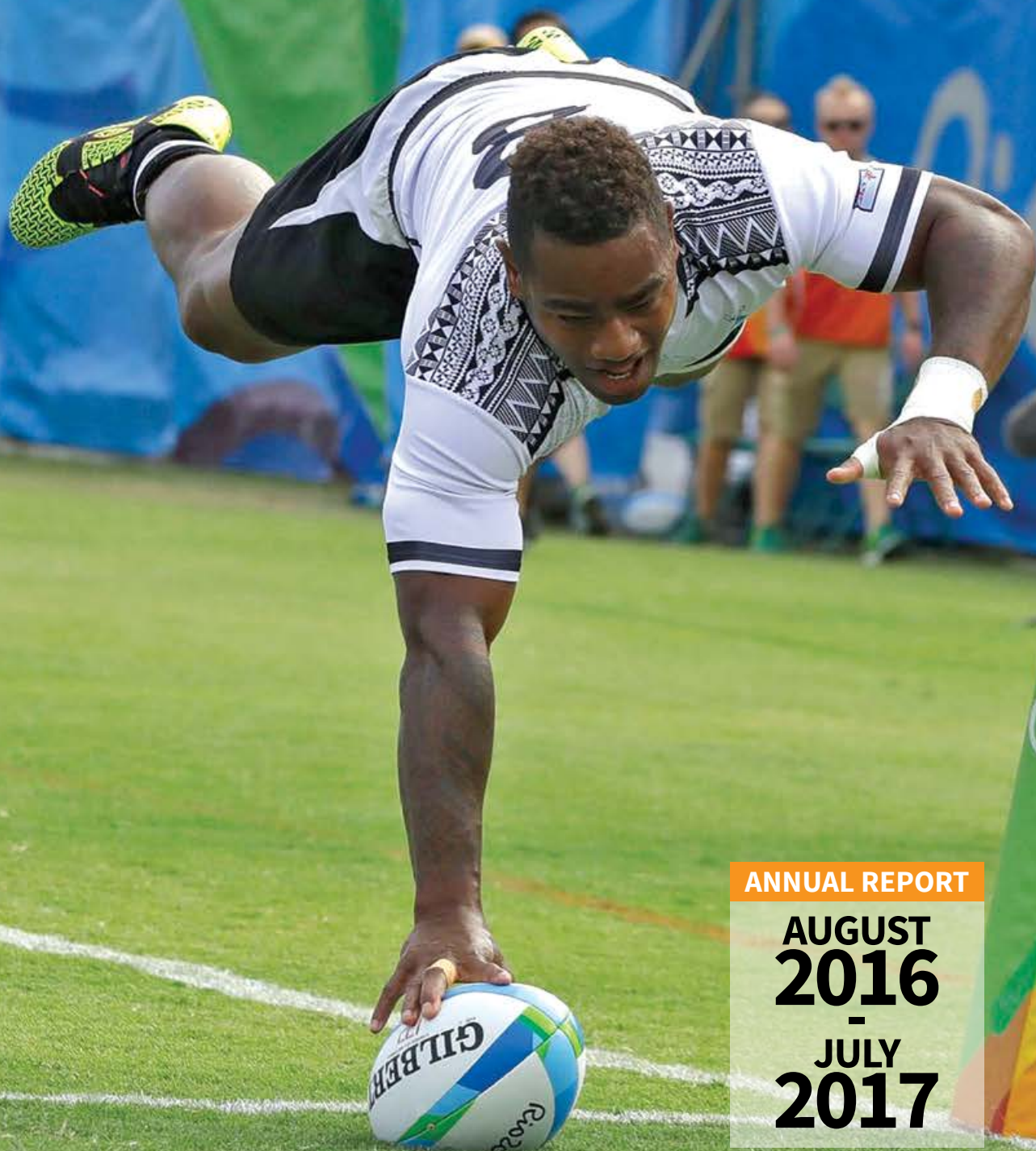




FIJI NATIONAL
SPORTS
COMMISSION



ANNUAL REPORT

AUGUST
2016
JULY
2017

On the way to Gold at Rio.

Parliamentary Paper No. 141 of 2018



Photo: Fiji Times



Cover
*Winning Gold at Rio.
Joshua Tuisova scores
a try for Fiji.*

Photo: Getty Images

FIJI NATIONAL SPORTS COMMISSION



Who we are

The Fiji National Sports Commission was established under the Fiji National Sports Commission Government decree of 2013, to guide and enhance the delivery of sports and physical activities programmes, in a coordinated approach at all levels of participation by Government, Statutory bodies and the communities, to ensure the development of sports and physical activities, and other related matters, in Fiji.

Our Mission

To encourage every citizen to actively participate in sports and physical activity for a healthy nation.

The Fiji National Sports Commission is on a mission in all communities and villages around the country to help the young and the old to combat an increasing national problem of Non-Communicable Diseases through active participation in some form of sport or physical activity.

Our Vision

To enrich the lives and health of all Fijians through physical activities.

The Fiji National Sports Commissions' vision is to enrich the lives of all Fijians through physical activities, through active participation in all sports and physical activities and community programmes, offered for the betterment of their health.

Our Values

- ▶ **Integrity** - Be recognised as honest and genuine in our dealings, championing good sportsmanship, providing safe, fair and inclusive environments for all involved.
- ▶ **Service Excellence** - Ensuring service excellence in the delivery of all our sports and physical activities programmes.
- ▶ **Accountability** - Taking ownership in sports and physical activities programmes and making sure we 'know our job and do our job', 100% of the time.
- ▶ **Transparency** - Good governance in sport and sports organisations, to contribute to the values of excellence and fair play.
- ▶ **Teamwork** - Allowing our staff to work together to achieve a common goal.
- ▶ **Safety & Security** - Enforcing Safety Policies for all in sports, and having protective measures physically in place for sports and physical activities and their surroundings.

The Year at a Glance

Sports Grants

- Fiji participated in the 2016 Olympics in Rio de Janeiro in archery, athletics, javelin, men's and women's rugby 7s, swimming and weightlifting.
- Fiji weightlifters participated in the Commonwealth Games, the World Weightlifting Championships and the World Junior Championship.
- Fiji participated in the Karate Premier League and the the Open Senior Karate Championships.
- Fiji's Paralympians participated at the 2017 World Championships in Athletics.
- Fiji hosted: FNRL - Fiji vs British Lions; Fiji vs Melbourne Storms; Fiji Residents vs NRL Interstates; Fiji Rugby - Fiji vs Italy; Fiji vs Scotland; the 2017 Oceania Boxing Championships; the ITTF Oceania Para Table Tennis Championships and the ITTF World Cadet Table Tennis Challenge.



Sports Development Unit

- 632 participants between the ages of 15-35 attended 7 Sports Outreach Programmes, conducted in 7 provinces at: Vatukarasa, Nadroga; Ahau, Rotuma; Nubu, Macuata; Koroivunu, Cakaudrove; Wainaloka, Ovalau, Lomaiviti; Vanuakula, Naitasiri and Burelevu, Ra.
- 239 coaching and technical officials in the community attended the five-day Train the Trainer accreditation programme, endorsed by the NSO, and were trained for coaching and/or refereeing accreditation in seven different sports; rugby union, rugby league, volleyball, soccer, AFL, cricket and hockey.
- 76 women were accredited in a variety of sports during the year, reflecting the increased interest in coaching and administrative roles shown by women.
- The Hanua Tournament on Rotuma saw the participation of 300 players from all districts on the island with the full support of the Rotuma Council.
- Golden Triangle Sports Association established in Tunuloa, Cakaudrove, where sports played a big part in engaging youths who previously cultivated marijuana in that part of Fiji, (a crime Red Zone).
- 24,156 students from 125 schools participated in Kids in Community Sports programmes conducted around Fiji, where they experienced a range of sports at an introductory level.
- 7,060 people participated in Wellness Sessions conducted in 26 different centres around Fiji during the year.
- 874 students of all ages, attending educational centres catering for children with disabilities, participated in sports programmes targeting inclusive participation in sport and physical activities.



Executive Chairman's Report



I am pleased to present the Fiji National Sports Commission (FNSC) Annual Report for the August 2016 to July 2017 financial year.

This is the Commission's first Annual Report for the full financial year, following Government's initiative to realign the fiscal year to end July 31st.

I wish take this opportunity to acknowledge the ongoing support of my Board of Directors, whose combined business acumen and sporting knowledge is invaluable.

I also wish to acknowledge the Minister of Youth and Sports, our line Ministry, and the Minister of Economy for our funding assistance. We appreciate Government's continued commitment to the development of sports, at all levels, throughout Fiji.

As always, a special thanks to the staff of the Sports Commission. Your hard work is essential to the realisation of our Mission and Vision statements.

The fiscal year began with Fiji's participation in August in the 31st Olympic Games, held in Rio de Janeiro, and the subsequent celebrations nation-wide, when our Rugby 7s team won gold in their competition.

Their triumph was shared by all Fijians, at a time when many were still recovering from the onslaught of Category 5 Tropical Cyclone Winston.

Other medal successes were realised a month earlier at the 2017 Asian Indoor Martial Arts Games, in Turkmenistan, when our women weightlifters brought home gold in the 90kg class and silver in the 69kg class.

Winning medals and attaining international achievements are only part of what drives us at FNSC. Our commitment to the health and wellbeing of all Fijians, of all ages and occupations, has become of even greater significance as we face the growing epidemic of Non-Communicable Diseases (NCDs).

Our work to address the impact of lifestyle diseases has prompted the expansion of our Sports Outreach Programmes, both further afield and in the range of sporting and physical activities we make available for people of all ages to experience. The numbers attending these programmes are continuing to grow, and it is pleasing to see that we are working with at-risk youth.

It has been gratifying to see sports administrators taking advantage of the courses made available throughout the year as part of the Train the Trainer Programmes, as well as through the Oceania Sports Education Programme. These programmes help provide the strong foundations for the good governance that is essential to the successful administration of our National Sports Organisations.

We are also seeing a growing number of referees and coaches training for and receiving accreditation, with referees receiving remuneration for officiating at tournaments. We recognise and appreciate our local referees, coaches, technical officials and administrators for the vital role they play in the continued development of the nation's sporting life.

I am also extremely pleased to see our commitment to inclusiveness expanding our interaction with people with disabilities. By taking programmes into the schools and organisations that support children and adults with different needs, we are promoting social interaction and healthy lifestyles for all Fijians, whatever their ability level may be.

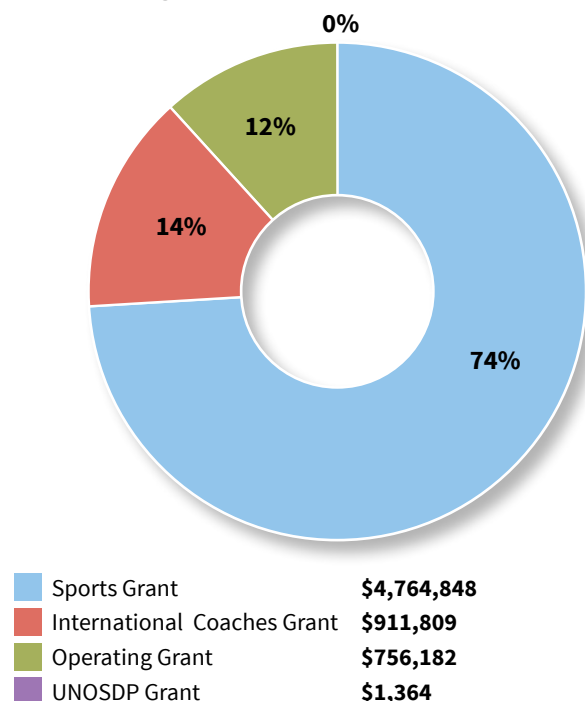
We look forward to continuing to work in partnership with our stakeholders in the development of sporting excellence amongst teams and individual sports people. We are also committed to working with the young and the wider community, especially in the rural sector, as we continue to build a dynamic, healthy, sporting nation.

A handwritten signature in blue ink, reading 'Peter Mazey'.

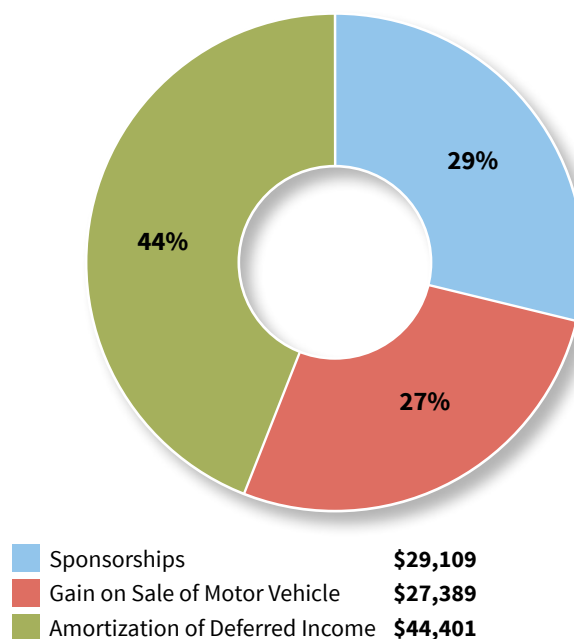
Peter Mazey
Executive Chairman

2017 Operating Expenses

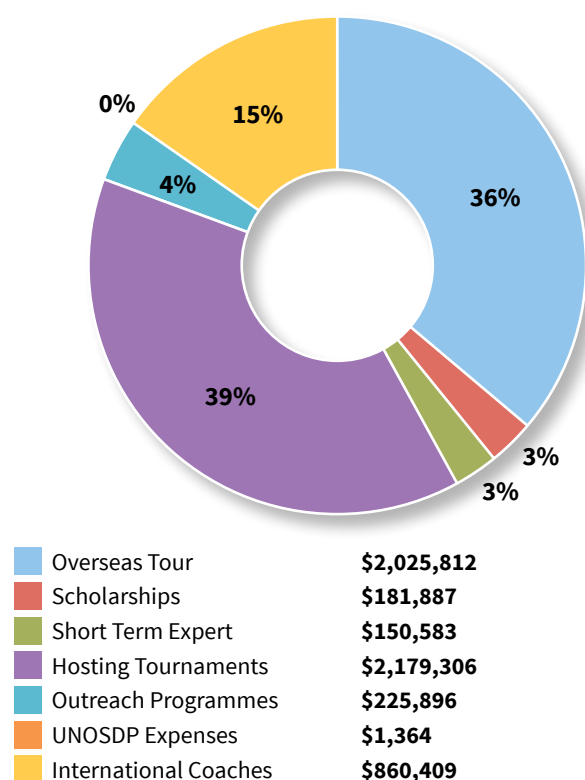
August 2016 - July 2017 Operating Revenue



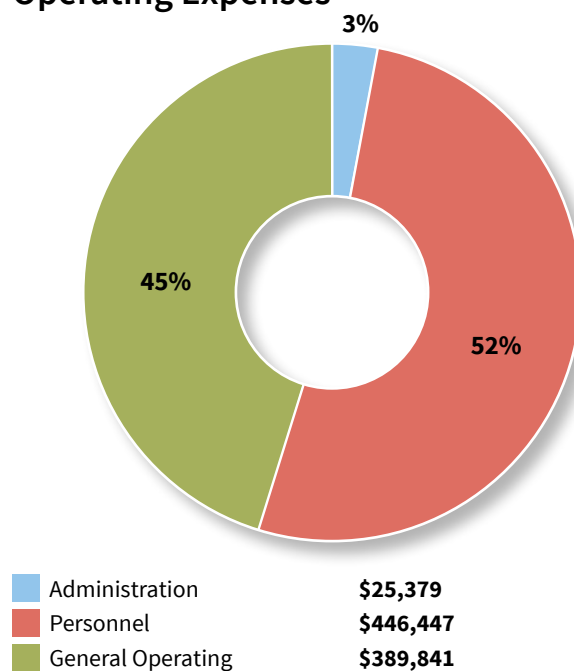
August 2016 - July 2017 Other Operating Revenue



August 2016 - July 2017 Grant Expenses



August 2016 - July 2017 Operating Expenses



Corporate Objectives

Established by the Fiji National Sports Commission Decree 2013, the Sports Commission aims to enrich the lives and health of all Fijians through physical activity and sports of all levels as outlined in the Commission's Vision.

The following are the Sports Commission's Objectives as decreed and approved by the Commission Board:

1. Guide and enhance the delivery of sports development in Fiji through a coordinated approach in partnership with Government, statutory bodies, and the community.
2. Institute a clear and manageable framework to effectively deliver sports programmes in Fiji.
3. Provide coordination and direction, and commit to the development of sports in Fiji.
4. Establish high standards of excellence in all aspects of sports delivery.
5. Improve the health of the nation through organised physical activities at all levels.
6. Support and encourage performance excellence in athletes and coaches by developing sports science and encouraging research in high performance athletes.
7. Recruit the best and most qualified people and provide them with the appropriate training, environment, and support to enable them, as a team, to achieve the Fiji National Sports Commission's corporate objectives.

Board Meetings

Number of Board Meetings: 8

	NUMBER ATTENDED
Mr Peter Mazey	8
Ms Alison Mary Burchell	8
Ms Kiman Karishma Mala*	8
Ms Cathy Wong	8
Mr Josefa Sania	7
Mr Hari Raj Naicker	7
Mr David Voss	8
Mrs Litiana Loabuka	6
Mr John Philp	6

* In attendance on behalf of Ms Kelera Ravono.

SUB COMMITTEES	CHAIRPERSON	MEETINGS HELD
Grants Committee	Mr Peter Mazey	5
National Sports Awards Committee	Mrs Litiana Loabuka	11
Human Resources Committee	Mr David Voss	6
Internal Audit Committee	Mr Peter Mazey	1



Board Members



Mr Peter Mazey
Executive Chairman

Member since 2013. Member of the FNSC Board Grants Committee, HR Committee and Internal Audit Committee. Chairman, Fiji Sports Council Board of Directors; President, Fiji Chamber of Commerce; President SKAL – Suva; Local Director, Aon Insurance Broker; Director, Asia Pacific Ltd, and Director, Fiji Geothermal Electric Ltd.



Alison Mary Burchell
Deputy Chairperson

Board member since 2016; Permanent Secretary, Ministry of Youth and Sports. Director, Sport80 Services Ltd (UK); Board member, Squash South Africa, and Director, Goalball, UK.



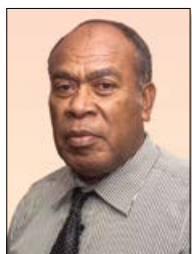
Kelera Ravono
Board member

Member since August 2017, representing the Permanent Secretary for Economy, she is Principal Budget Analyst with the Ministry of Economy.



Cathy Wong
Board member

Board member since 2013 and a member of the FNSC Sports Award Committee and the Internal Audit Committee; an Independent Board Member, Oceania Rugby; Chair FRU – Oversight / Reforms Committee, and a member of the ONOC Medical Commission.



Josefa Sania
Board member

A Board member since 2013; past Permanent Secretary, Ministry of Youth and Sports. A member of the FNSC Board Grants Committee, and the HR Committee. Also a Board member of the Fiji Sports Council.



Hari Raj Naicker
Board member

A Board member since 2015; a member of the FNSC Internal Audit Committee; President, Fiji Pensioners Association; Past Chairman, Fiji Football Referees Commission, and a member of the Fiji Olympic Order.



David Voss
Board member

A Board member since 2013, member of the FNSC Grants Committee, and the Sports Award Committee; Chairman, Bula Fiji Tourism Exchange committee, and Director, Hertz Fiji.



Litiana Loabuka
Board member

A Board member since 2013. CEO, Fiji Sports Council. A member of the FNSC Grants Committee, HR Committee and the Sports Award Committee. A member of the Fiji Water Safety Council, and a member of the Sports Advisory Committee for Disabled Persons.



John Philp
Board member

A Board member since 2014. A member of the FNSC Grants Committee, and the Internal Audit Committee. Company Director; Fiji Yachting Association Development Officer, and Vice President, Fiji Surfing Association.



Sera Vosaki
Board Secretary

Board Secretary since 2015.

Senior Management



Mr Peter Mazey
Executive Chairman



Mr Shalendra Ram
Finance Manager



Mrs Elesi Ketedromo
Manager Sector Engagement -
Retired March 2017



Mr Joji Liga
Sports Development
Manager



Ms Moira Rodan
Research & Development
Manager



Sports Development Programmes

Sports Outreach Programmes

Sports Outreach Programmes are five-day community sports programmes that target the development of community leaders, conducted by the Fiji Sports Commission in partnership with the National Sporting Organisation (NSO). Youths and young adults between the ages of 15-35 are encouraged to attend these programmes that take place in rural communities.

Representatives of sports chosen by the community are invited to the programme, which is delivered by officers from the selected sports, who are endorsed by the NSO.

A total of 632 participants attended seven programmes conducted in 7 provinces at the following locations: Vatukarasa in Nadroga; Ahau in Rotuma; Nubu in Macuata; Koroivunu in Cakaudrove; Wainaloka on Ovalau Island in Lomaiviti; Vanuakula in Naitasiri, and Burelevu in Ra.

A total of 106 villages from 27 districts were engaged in the programme in the year under review, with a total of 13 sports represented in the programme delivery.

These sports included: volleyball, hockey, boxing, rugby league, tennis, AFL, table tennis, soccer, weightlifting, rugby union, netball, basketball and athletics.

Major achievements:

The major achievements resulting from the Sports Outreach Programme included:

- An increased awareness in the participating communities of the less well-known and/or popular sports;

- An increased understanding of the principles of training and sports participation;
- Increased participation in social and competitive sports in communities, using donated sports equipment;
- An increased awareness of Non-Communicable Diseases (NCDs) and
- Proactive steps undertaken by communities towards combating NCDs through physical activity initiatives, taught through the Fitness Leaders Programme;
- Identification of talent by NSO programme facilitators, for further development, and
- Identification of sports administrators to manage sports clubs.

Train the Trainer Programmes

The Train the Trainer Programme is a five-day accreditation programme, endorsed by the NSO, to accredit coaching and technical officials in the wider community.

Sports administration and coaching modules are introduced during the programme, to encourage the establishment of new clubs, or the revival of youth clubs registered under the Ministry of Youth and Sports. The programme targets practicing or aspiring coaches and administrators, who are carefully selected to undergo training, to become community and club coaches, administrators and technical officials. The programme takes place in the second week, following the Sports Outreach Programme.



Major Achievements:

- 239 participants were trained for coaching and/or refereeing accreditation in seven different sports; rugby union, rugby league, volleyball, soccer, AFL, cricket and hockey.
- Referees receive an income from officiating in tournaments.
- Sports administration courses were introduced in the year through the Oceania Sports Education Programme (OSEP), where administrators were trained in the skills needed to establish and manage sports clubs.
- The formation of the Ovalau Volleyball Association.
- 76 women were accredited as referees in different sports during the year, reflecting the increased interest shown by women in taking up coaching and officiating roles in the community.
- Rugby Referees associations were set up to organise tournaments in the different provinces.
- Rotuma organised the Hanua Tournament, involving 300 players from all districts on the island, with the full support of the Rotuma Council, having a transformative effect.
- The Golden Triangle Sports Association was established in Tunulua, Cakaudrove. Sports are being utilised as a major part of engaging youths who previously cultivated marijuana in this area, which was designated as a crime Red Zone.
- Waidina Sports Association formed in Naitasiri.
- Regular weekly competitions in rugby, volleyball and netball took place in Tunulua, Rotuma, Nadogo and Waidina.
- An increased number of rugby 7s competitions organised in the community.

Kids in Community Sports Programmes

The Kids in Community Sports is a two-hour sports programme conducted in schools, or the community, where a range of sports are delivered at an introductory level through NSOs, to achieve the following:

- Provide opportunities for children to explore new sports.
- Promote all sports that operate in Fiji.
- Provide children with opportunities to explore their talents.
- Teach basic rules and skills of sports.
- Promote life skills through participation in sports.

Major Achievements:

- 24,156 students from 125 schools around the country competed in programmes conducted around Fiji.
- 19 sports were part of the programmes; badminton, table tennis, hockey, rugby league, netball, weightlifting, volleyball, basketball, cricket, AFL, tennis, boxing, athletics, soccer, golf, gymnastics, outrigger canoeing, touch rugby and swimming.
- Students exposed to a variety of different sports.
- Children acquired life-long skills, such as respect, friendship, teamwork and leadership at the training.

Wellness Programmes

A one-to three-hour programme aimed at promoting health and wellness across all ages in the community. The target group includes corporate organisations, schools, villages and the community at large. Activities include; park aerobics, zumba activities, walk for health and community organised sports programmes.

Major Achievements:

- 7,060 people participated in wellness sessions, conducted in 26 different centres around Fiji, during the year.
- Participating organisations included; schools, church groups, village communities, urban communities, mothers' clubs and corporate organisations, including Fiji Sugar Corporation in Lautoka and Rakiraki.
- Engagement of fitness leaders, trained in Train the Trainer Programmes, who were paid for conducting aerobics and zumba sessions.



Inclusive Sports Programme

A sports and physical activity programme that targets the involvement of people with a disability, special schools and institutions, old people's homes, orphanages and those marginalised in society.

Major Achievements:

- 874 participants from special institutions participated in sports programmes targeting inclusive participation in sport and physical activities.
- The following institutions were part of the programmes in the year; Savusavu Special School, Nausori Special School, Early Intervention Centre, Suva Special School, Suva School for the Blind, Naruwai, Bua, Hilton Early Intervention Centre, Nadi Special School and Labasa Special School.
- The following sports were part of the inclusive sports programme; rugby union, rugby league, basketball, cricket, volleyball, hockey, netball, tennis, table tennis, athletics, badminton and soccer.

Professional Development

During the year, Fiji National Sports Commission staff participated in the following training opportunities:

1. National Physical Activity Workshop – Holiday Inn.
2. Open Merit Recruitment and Selection Training Workshop, Civic House, Suva - SDM.
3. National Physical Activity Workshop – Raqomate House, Labasa – North Staff.
4. MYS Mid Term Review Workshop, FNU, Nasese Suva – Central Staff.
5. World Rugby Level II Rugby 7s Coaching Workshop, Suva (SDO North).
6. Basketball for persons with a disability (ASDO North x 2).
7. Sports Injuries in Rugby Workshop – Skylodge, Nadi – SDO North.
8. GIR Training – Get Into Rugby Training, Labasa – North Staff.
9. Child Protection Policy Workshop, ANZ Stadium – Central Staff.
10. MOSO (Management of Sporting Organisation) Course – July – November, 2017 attended by SDM.

Community Assistance Programmes

These are programmes conducted at the request of the community and also covers funding of community events that are linked to training in the community, conducted by the Sports Commission.

EVENT	ASSISTANCE PROVIDED
Lekutu Bua U19 Rugby 7s Tournament	Funding Assistance
Lomary Rugby, Netball and Volleyball Tournament	Funding Assistance
Sabeto Coaching Clinic	Human Resource Assistance
Nadogo Secondary School Rugby Tournament	Human Resource Assistance
World Red Cross Day Celebrations	Human Resource Assistance – Aerobics
Namosi Sports Association Tournament	Funding Assistance
Vunika Settlement Labasa	Human Resource Assistance
Naodamu Settlement	Human Resource Assistance – Aerobics
Nadogo Labasa	Human Resource Assistance – Aerobics
Subrail Park Labasa	Human Resource Assistance – Aerobics
Civil Servants Raqomate House, Labasa	Human Resource Assistance – Aerobics
Nadovu Tennis Courts Lautoka	Sports Assistance – Hockey and Rugby
Naduna Youth Club, Macuata	Sports Assistance
Navakai College Bua	Sports Assistance
FNDP, Labasa	Sports Assistance
GIR Volunteers	Human Resource Assistance
Bulileka, Macuata	Sports Assistance
Lomaiviti Volleyball Championships	Human Resource Assistance
Nadawa AFL Team	Sports Assistance
Naduna Macuata	Sports Assistance
Sabeto GIR Festival Nadi	Funding Assistance
Rotuma Sports Tournament (Hanua Tournament)	Funding Assistance

Sports Grants/Sporting Body Recipients

August 2016 – July 2017

Each year, National Sports Organisations (NSOs) are given the opportunity to lodge their applications for sports grants with the Fiji Sports Commission. The six grant categories are:

Overseas Sports Tours: These grants are available only for ranking or qualifying tournaments and make it possible to send athletes or teams overseas for international competitions.

Host International Events: These grants make it possible to host international and local events that have overseas participants.

Short Term Expert Grant: This allows for the acquiring of overseas experts on a short-term basis to assist local sports development officers.

Sports Scholarship Grants: These grants enable elite athletes and technical officials to attend high-level training overseas, on a short-term basis.

Special One-Off Grants: These accommodate the needs of national teams attending or hosting major, international sporting events.

International Coaches Grants: For the appointment of coaches for the development of national teams.



2017 Asian Indoor Martial Arts Games - 18-23 July 2017: Turkmenistan

SPORT	NAME	EVENT	RESULTS	MEDAL
Weightlifting	Eileen Cikamatana	Women's 90kg		Gold
Weightlifting	Apolonia Vaivai	Women's 69kg	Ranked 2nd/ Broke Oceania record women's 69kg snatch	Silver
Swimming	Matelita Buadromo	Finals 200m Individual Medley	Improved Time: 2.19.19	

2016 XXXI Olympics Games: Rio de Janeiro 5-21 August 2016

SPORT	NAME		RESULTS	MEDAL
Archery	Robert Elder		56th	
Athletics	Leslie Copeland	Javelin	32nd	
Athletics	Sisilia Seavula	Athletics	63rd	
Football	Team Fiji		1 – 5 Mexico	
Rugby Sevens (Women)	Team Fiji		8th	
Rugby Sevens (Men)	Team Fiji			Gold
Swimming	Meli Malani	50m Freestyle	51st	
Weightlifting	Apolonia Vaivai	Women's 69kg	11th – Ranked 3rd with a combined lift of 201kg	
Weightlifting	Manueli Tulo	Men's 56kg	13th – Ranked 5th with a combined lift of 242kg	

Overseas Sports Tour Allocation

SPORT	EVENT
FNRL	Fiji Residents Canada Tour
Weightlifting	Commonwealth Weightlifting and World Championships
Weightlifting	World Youth Championships
Weightlifting	Australian Open Championships
Rugby	U20 2017 Oceania Rugby Championships
Rugby League	Pacific Test
Weightlifting	World Junior Championships
Basketball	National Men's and Women's team FIBA World Championships
Badminton	Surdiman Cup
Karate	Karate Premier League
Karate	Open Senior Championships
Netball	World Youth Netball Cup
Netball	Pacific Netball Series
Karate	World Games
Paralympics	2017 World Championships in Athletics
Surfing	ISA World Junior Championships

International Coaches Grant

SPORT	NAME
Fiji Rugby Union 7s Men	Ben Ryan – August – September 2016
Fiji Rugby Union 7s Men	Gareth Baber
Fiji Rugby Union 15s Men	John McKee
Fiji Rugby Union 15s Women	Chris Cracknell
Netball	Vicky Wilson
Surfing	Ian Portingale
Football	Frank Farina – Aug 2016
Football	Christophe Gamel
Fiji Swimming	-



Hosting International Tournaments

SPORT	EVENT
Yachting	Hobie Challenge
Surfing	Fiji Pro Junior
FNRL	Fiji Residents vs NRL Interstates
FNRL	Fiji vs British Lions
FNRL	Fiji vs Melbourne Storms
Netball	Fiji International 19s Tournament
Netball	Fiji International Youth Championships
Fiji Rugby	WRPC Hosting
Fiji Amateur Boxing	Queenslands vs Boxing Fiji
Fiji Amateur Boxing	2017 Oceania Boxing Championships
Fiji Association of the Deaf	2017 National Games
Fiji Rugby	Fiji vs Italy
Fiji Rugby	Fiji vs Scotland
Fiji Rugby	Oceania Under 20 Rugby Championships
Fiji Rugby	Oceania Womens 15's Championships
Fiji Rugby	Oceania Sevens Womens & Mens Championships
Table Tennis	ITTF Oceania Para Championships & ITTF
Table Tennis	World Cadet Challenge
Tennis	ITF 5th Pacific Open Junior Championships
Tennis	ITF Oceania Open Junior Championships



Short Term Expert Funding

SPORT	
AFL	Development Officer
Asia Pacific Taekwondo Federation	International Expert
Boxing	International Expert
Gymnastics	International Expert
Gymnastics	Development Officer
Hockey	Development Officer
Karate	International Expert
Karate	Local Expert
Shooting	International Expert
Surfing	International Expert
Taekwondo	International Expert
Table Tennis	International Expert
Table Tennis	Local Expert & Development Officer
Touch	International Training Coach
Volleyball	Development Expert
Volleyball	Development Expert
Weightlifting	Development Officer
Yachting	Local And International Expert



Sports Development Outreach Programmes

PROGRAMME	AREA
Sports Outreach Programmes	Vatukarasa – Baravi, Nadroga/Navosa
Sports Outreach Programmes	Rotuma
Sports Outreach Programmes	Saqani, Cakaudrove, Vanua Levu
Sports Outreach Programmes	Bureta , Ovalau, Lomaiviti
Sports Outreach Programmes	Tunuloa, Cakaudrove
Sports Outreach Programmes	Waidina, Naitasiri, Central Rural
Sports Outreach Programmes	Burelevu, Ra



Sports Scholarship - 1 August 2016 - 31 July 2017

SPORT	EVENT
Fiji Swimming	Scholarship Grant to 3 athletes for training in Australia
Fiji Swimming	Scholarship for Junior Athletes for AIS attachment in Canberra, Australia
Fiji Netball Association	Scholarship for Maria Josephine two-week training with Sunshine Coast Lightning Netball Team
Weightlifting Fiji	Long term Elite Training at Oceania Weightlifting Institute, New Caledonia
Weightlifting Fiji	Short term Elite Training at Oceania Weightlifting Institute, New Caledonia
Karate Fiji	Technical Officials Training at three different events within 17 Days
Karate Fiji	Athletes and Training Officials Training in Sydney and Wollongong with elite coaches
Fiji Surfing Association	Surfing, Coaching and Fitness Training at OPC Performance Centre, Australia
Fiji Yachting Association	Development Coaches to attend the annual Yachting Australia Instructor Conference
Fiji Table Tennis Association	Scholarship grants for five athletes for Asia and Australia
Fiji Netball Association	Scholarship for elite athlete in Botswana

**FIJI NATIONAL
SPORTS
COMMISSION**



Financial Statements

For the Financial Year Ended 31 July 2017

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Commission's Report

For the Financial Year Ended 31 July 2017

In accordance with a resolution of the Commission, the members submit the statement of financial position of the Commission as at 31 July 2017, and the related income statement, statement of changes in equity and statement of cash flows for the financial year ended 31 July 2017 and report as follows:

Commission's members

The names of the members of the Commission during the year and up to the date of this report were:

Member	Appointed
Mr. Peter Mazey	5th February, 2013
Mr. David Voss	5th February, 2013
Ms. Cathy Wong	5th February, 2013
Ms. Litiana Loabuka	5th February, 2013
Mr. Josefa Sania	5th February, 2013
Mr. John Philp	5th September, 2014
Mr. Hari Raj Naicker	15th May, 2015
Ms. Alison Burchell	01st March, 2016
Ms. Makereta Konrote	18th March, 2016

Principal activities

The principal activities of the Commission during the course of the financial year were to primarily coordinate the promotion and development of sports in Fiji.

Operating result

The operating profit of the Commission for the financial year ended 31 July 2017 was \$48,178 compared to the operating profit of \$195,524 in 2016.

Other matters

As at the date of this report:

- (a) The members of the Commission are not aware of any circumstance which would render the values attributed to current assets in the Commission's financial statements misleading.
- (b)
 - (i) No charge of the assets of the Commission has been given since the end of the financial period to secure the liabilities of any other person;
 - (ii) No contingent liabilities have arisen since the end of the financial period for which the Commission could become liable except as disclosed in the financial statements;
 - (iii) As at the date of this report, members of the Commission are not aware of any circumstances that have arisen, not otherwise dealt with in the report, which would make adherence to the existing method of valuation of assets or liabilities of the Commission misleading or inappropriate; and
 - (iv) Apart from the matters specifically referred to in the financial statements, in the opinion of the members of the Commission, the results of the operations of the Commission during the financial period were not substantially affected by any item, transaction or event of an abnormal nature.

Commission's Report *(Cont'd)*

For the Financial Year Ended 31 July 2017

Events subsequent to balance date

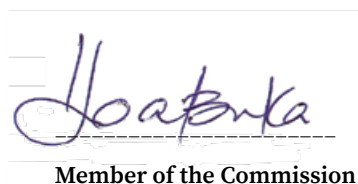
There has not arisen in the interval between the end of the financial period and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the members of the Commission, to affect significantly the operations of the Commission, the results of those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

Dated at Suva this 1st day of Nov. 2018.

Signed for and on behalf of the Commission in accordance with the resolution of the members of the Commission.



Executive Chairman



Member of the Commission

Statement by Members of the Commission

For the Financial Year Ended 31 July 2017

In accordance with a resolution of the members of the Fiji National Sports Commission, we state that in the opinion of the members:

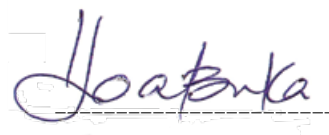
- i. the accompanying statement of financial position of the Commission is drawn up so as to give a true and fair view of the state of affairs of the Commission as at 31 July 2017;
- ii. the accompanying income statement of the Commission is drawn up so as to give a true and fair view of the results of the Commission for the financial year ended 31 July 2017;
- iii. the accompanying statement of changes in equity of the Commission is drawn up so as to give a true and fair view of the changes in equity of the Commission for the financial year ended 31 July 2017;
- iv. the accompanying statement of cash flows of the Commission is drawn up so as to give a true and fair view of the cash flows of the Commission for the financial year ended 31 July 2017;
- v. at the date of this statement, there are reasonable grounds to believe that the Commission will be able to pay its debts as and when they fall due; and
- vi. all related party transactions have been adequately recorded in the books of the Commission.

For and behalf of the Commission and in accordance with the resolution of the members of the Commission.

Dated at Suva this 1st day of Nov. 2018.



Executive Chairman



Member of the Commission

Independent Auditor's Report

For the Financial Year Ended 31 July 2017

OFFICE OF THE AUDITOR GENERAL

Excellence in Public Sector Auditing



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INDEPENDENT AUDITOR'S REPORT

FIJI NATIONAL SPORTS COMMISSION

Opinion

I have audited the financial statements of Fiji National Sports Commission, which comprise the statement of financial position as at 31 July 2017, the statement of income and expenditure, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of Fiji National Sports Commission as at 31 July 2017, 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 ("IFRSs for SMEs").

Basis for Opinion

I conducted my audit in accordance with International Standards on Auditing (ISA). My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Commission in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to my audit of the financial statements in Fiji and I have fulfilled other ethical responsibilities in accordance with these requirements and the IESBA Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Management and Members of the Commission for the Financial Statements

The management is responsible for the preparation and fair presentation of these financial statements in accordance with IFRS for SMEs, the requirements of Fiji National Sports Commission Act and for such internal control as the 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 Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management intend to cease operations, or have no realistic alternative but to do so.

The members of the Commission are responsible for overseeing the Commission's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud 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 the financial statements.

Independent Auditor's Report *(Cont'd)*

For the Financial Year Ended 31 July 2017

As part of an audit in accordance with ISA, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 my 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 Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the management's and directors' use of 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 Commission's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures, are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the management and members of the Commission regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Fiji National Sports Commission Act, in my opinion;

- (a) proper books of account have been kept by Commission, so far as it appears from my examination of those books; and
- (b) the accompanying financial statements:
 - (i) are in agreement with the books of account; and
 - (ii) to the best of my information and according to the explanations given to me, give the information required by the requirements of the Fiji National Sports Commission Act in the manner so required.



Ajay and
AUDITOR-GENERAL



Suva, Fiji
12 November, 2018

Income Statement

For the Financial Year Ended 31 July 2017

	Notes	2017 (\$)	(7 Months) 2016 (\$)
Income			
Operating revenue	4(a)	6,434,203	7,689,703
Other operating revenue	4(b)	100,899	40,399
Total Income		6,535,102	7,730,102
Expenses			
Sporting grant expenses	5	4,764,848	6,328,996
International coaches expenses	6	860,409	736,843
Administrative expenses	7	25,379	12,342
Depreciation		99,218	56,743
Personnel expenses	8	446,447	241,556
Operating expenses	9	283,604	153,640
Finance cost		7,019	4,458
Total Expenses		6,486,924	7,534,578
Net operating surplus for the year/period		48,178	195,524

The income statement is to be read in conjunction with the notes to and forming part of the financial statements set out on pages 23 to 32.

Statement of Changes in Equity

For the Financial Year Ended 31 July 2017

	Notes	2017 (\$)	(7 Months) 2016 (\$)
Retained profits			
Balance at the beginning of the year		258,125	62,601
Net operating surplus for the year/period		48,178	195,524
Balance at the year/period end		306,303	258,125

The statement of changes in equity is to be read in conjunction with the notes to and forming part of the financial statements set out on pages 23 to 32.

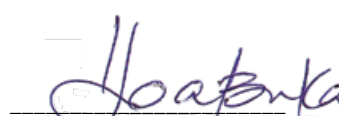
Statement of Financial Position

As at 31 July 2017

	Notes	2017 (\$)	(7 Months) 2016 (\$)
Current assets			
Cash and cash equivalent	10	752,177	959,897
Prepayments		15,438	12,796
Other current assets	11	125	462
Total current assets		767,740	973,155
Non-current assets			
Property, plant and equipment	12	282,034	244,420
Total non-current assets		282,034	244,420
TOTAL ASSETS		1,049,774	1,217,575
Current liabilities			
Trade and other payables	13	126,223	436,740
Employee entitlements		23,069	21,189
Deferred revenue	14	234,686	135,269
Deferred sports grant		348,783	297,850
Finance lease liability	15	10,710	36,636
Total current liabilities		743,471	927,684
Non-current liabilities			
Finance lease liability	15	-	31,766
Total non-current liabilities		-	31,766
TOTAL LIABILITIES		743,471	959,450
NET ASSETS		306,303	258,125
Equity			
Retained profit		258,125	62,601
Current year earnings		48,178	195,524
TOTAL EQUITY		306,303	258,125

Signed in accordance with the resolution of the members of the Commission


Executive Chairman


Member of the Commission

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 23 to 32.

Statement of Cash Flows

For the Financial Year Ended 31 July 2017

	Notes	2017 (\$)	(7 Months) 2016 (\$)
Cash flows from operating activities			
Cash receipts in the course of operations		6,665,243	7,992,957
Cash payments in the course of operations		(6,697,254)	(7,191,778)
Interest expense		(7,019)	(4,458)
Net cash (used in)/provided by operating activities		(39,030)	796,721
Cash flows from investing activities			
Proceeds from sale of fixed assets		40,000	-
Payments for property plant and equipment		(150,998)	(5,404)
Net cash used in investing activities		(110,998)	(5,404)
Cash flows from finance activities			
Repayment for vehicle under finance lease		(57,692)	(36,636)
Net cash used in finance activities		(57,692)	(36,636)
Net increase (decrease) in cash and cash equivalents		(207,720)	754,681
Cash and cash equivalents at the beginning of the year		959,897	205,216
Cash and cash equivalents at the end of the year / period	10	752,177	959,897

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 23 to 32.

Notes to and Forming Part of the Financial Statements

For the Financial Year Ended 31 July 2017

1. General Information

Fiji National Sports Commission ("the Commission") is a body corporate incorporated under Fiji National Sports Commission Decree No.5 of 2013 and domiciled in Fiji. The address of the Commission's registered office is 220 Laucala Bay Road, Suva, Fiji Islands. The Commission is primarily involved in the promotion and development of sports in Fiji.

The financial statements were authorised for issue with a resolution of the members of the Commission on 1st Nov. 2018.

The significant accounting policies which have been adopted in the preparation of these financials statements are:

2. BASIS OF PREPERATION

(a) Statement of compliance

The financial statements of the Commission has been prepared in accordance with International Financial Reporting Standards for Small and Medium-sized Entities ('IFRS for SMEs').

(b) Basis of measurement

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

(c) Functional and presentation currency

These financial statements are presented in Fijian currency, which is the Commission's functional currency. All financial information presented in Fijian currency has been rounded to the nearest dollar.

(d) Use of estimates and judgments

The preparation of the financial statements in conformity with IFRS for SMEs, management of the Commission is required to make judgments, estimates and assumptions that affect the application policies and the reported amounts of assets, liabilities, income and expense. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an on-going basis.

Revisions to accounting estimates are recognized in the period in which estimates are revised and in any future periods affected.

Judgments made by management in the application of IFRS for SMEs that have significant effects on the financial statements and estimates with a significant risk of material adjustments in the next year are disclosed, where applicable, in the relevant notes to the financial statements.

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

Notes to and Forming Part of the Financial Statements *(Cont'd)*

For the Financial Year Ended 31 July 2017

3. SIGNIFICANT ACCOUNTING POLICIES

The accounting policies set out below have been applied consistently to all periods presented in these financial statements, and have been applied consistently by the Commission.

(a) Cash and cash equivalents

Cash and cash equivalents are carried in the balance sheet at cost. For the purpose cash flow statement, cash and cash equivalents comprise cash on hand and cash at bank.

(b) Foreign currency

Foreign currency transactions are translated to Fijian currency at rates of exchange ruling at the dates of the transactions. Amounts receivable and payable in foreign currencies are converted to Fijian currency at the rates of exchange ruling at balance date. All exchange gains or losses whether unrealized are included in the income statement.

(c) Deferred income

Government grant in aid and assets acquired at no cost to the Commission are capitalised and systematically recognised as other income on the basis of the expected lives of the assets to which the grant relates.

Grants received before the revenue recognition criteria are satisfied, are recognised as a liability.

(d) Government grant

The Commission receives operating grant from the Government. Operating grants that compensate the Commission for expenses incurred are recognised as revenue in the income statement on a systematic basis in the same period in which the expenses are incurred. Operating grants that are used to compensate the cost of an asset are recognised in the income statement as revenue on a systematic basis over the useful life of the assets.

The Commission also receives sporting grant from the Government. The sporting grants are disbursed by the Commission to various sporting organisation and agency for overseas tours, sports scholarships, and engagement of short term experts and hosting of international tournaments.

Furthermore, the Commission receives international coaches grant from the Government which is utilised to pay the salary and other benefits for the full time international engaged by various sporting organisation.

(e) Income tax

Income of the Commission is exempt from income tax in accordance with Section 17(24) of the Income Tax Act.

Notes to and Forming Part of the Financial Statements *(Cont'd)*

For the Financial Year Ended 31 July 2017

3. SIGNIFICANT ACCOUNTING POLICIES *(Cont'd)*

(f) Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and impairment loss. Cost includes expenditure that is directly attributable to the acquisition and installation of the items.

Property, plant and equipment are depreciated on a straight-line basis over their estimated useful lives using the following rates:

Computer Equipment	20%
Furniture and Fittings	20%
Motor Vehicles	20%

Profits and losses on disposal of property, plant and equipment are taken into account in determining the results for the period.

(g) Employee entitlement

Annual leave

The liability for annual leave is recognized in the provision for employee entitlement. Liabilities for annual leave are expected to be settled within 12 months of the reporting date and are measured at their nominal values using the current remuneration rate which is expected to be applied at the time of settlement.

Long service leave

The Commission does not have any long service leave policy in place. All employee entitlement is expected to be used by employees within the fiscal year.

Wages and salaries

Liabilities for wages and salaries expected to be settled within 12 months of the reporting date are accrued up to the reporting date.

Defined contribution plans

Contributions to Fiji National Provident Fund (FNPF) by the Commission are expensed when incurred.

(h) Trade and other payables

Liabilities are recognized for amounts to be paid in the future for goods and services rendered. Creditors and accruals are stated at cost.

Notes to and Forming Part of the Financial Statements (Cont'd)

For the Financial Year Ended 31 July 2017

3. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

(i) Leased assets

The determination of whether an arrangement is, or contains a lease is based on the substance of the arrangement at inception date of whether the fulfillment of the arrangement is dependent on the use of a specific asset or assets or the arrangement conveys a right to use the asset.

Finance leases, which transfer to the Commission substantially all the risks and benefits incidental to ownership of the leased item, are capitalized at the inception of the lease at the fair value of the leased property or, if lower, at the present value of the minimum lease payments. Lease payments are apportioned between the finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are reflected in income statement.

Subsequent to initial recognition, the asset is accounted for in accordance to the accounting policy applicable to that asset.

(j) Comparative

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

(k) Value Added Tax (VAT)

All the revenue, expenses, assets and liabilities are recorded at VAT inclusive prices. This treatment is based on the advice provided by Fiji Revenue Customs Authority on 31 January 2014. The reasons are as follows:

The Commission is basically providing funding and development of sports in Fiji and this is done through government grant funding. With such set up and with no taxable/business activities, the Commission is not registered for VAT. Any expenses incurred for which the Commission is charged VAT, the VAT portion will be cost to the Commission.

	Notes	2017 (\$)	(7 Months) 2016 (\$)
4. REVENUE			
a) Operating revenue			
Sports grant		4,764,848	6,328,996
International coaches grant		911,809	807,397
Operating grant		756,182	553,310
UNOSDP grant		1,364	-
		6,434,203	7,689,703
b) Other operating revenue			
Sponsorships		29,109	12,965
Gain on sale of motor vehicle		27,389	-
Amortization of deferred income		44,401	27,434
		100,899	40,399

Notes to and Forming Part of the Financial Statements (Cont'd)

For the Financial Year Ended 31 July 2017

	Notes	2017 (\$)	(7 Months) 2016 (\$)
5. SPORTING GRANT EXPENSES			
Overseas tours		2,025,812	4,674,955
Scholarships		181,887	103,440
Short term expert		150,583	102,157
Hosting tournaments		2,179,306	1,368,774
Outreach programs		225,896	79,670
UNOSDP Expenses		1,364	-
One-off sporting grant		-	-
		4,764,848	6,328,996
6. INTERNATIONAL COACHES EXPENSES			
Salary for international coaches		806,195	675,492
Other benefits		54,214	61,351
		860,409	736,843
7. ADMINISTRATIVE EXPENSES			
Electricity		7,900	3,859
Rent		11,137	6,496
Set up cost		4,786	1,987
Assets write-off		1,556	-
		25,379	12,342
8. PERSONNEL EXPENSES			
Wages and salaries		404,444	213,540
FNPF contribution		28,420	15,505
TPAF		4,207	1,864
Staff welfare		2,962	6,303
Staff uniform		4,842	2,995
Fringe benefits		656	328
Staff training		916	1,021
		446,447	241,556
9. OPERATING EXPENSES			
Audit fees		3,500	3,041
Advertising		1,048	2,128
Annual report		15,800	17,000
Bank charges		1,816	861
Conference		23,363	-
Consultancy fees		22,884	7,500
Council members fees and allowance		50,633	29,257
Council meeting expenses		645	325

Notes to and Forming Part of the Financial Statements *(Cont'd)*

For the Financial Year Ended 31 July 2017

	Notes	2017 (\$)	(7 Months) 2016 (\$)
9. OPERATING EXPENSES <i>(Cont'd)</i>			
Internet fees		4,051	2,517
License		1,730	1,219
Motor vehicle expenses		21,694	19,055
Printing and stationery		15,683	11,706
Special sports equipment		-	3,856
Sports promotions		46,110	11,664
Mobile charges		16,434	11,367
Software support fees		1,749	1,145
Insurance		16,421	8,611
Office supplies		2,483	746
Subscriptions		1,107	-
Telephone		3,552	1,906
Travel & accommodation		16,812	1,464
Website Management Fee		-	9,375
Other expenses		16,089	8,897
		283,604	153,640
10. CASH AND CASH EQUIVALENTS			
Cash and Cash Equivalent at the end of the Financial year as shown in the Cash Flow statement is reconciled to Statement for Financial Position as;			
Cash on hand		800	800
Operating Account - ANZ		185,565	212,340
Sporting Grant Account - ANZ		189,018	436,713
International Coaches Grant Account - ANZ		114,913	69,599
Overseas Tours Account - ANZ		89,725	240,445
UNOSDP Grant Account - ANZ		172,156	-
		752,177	959,897
11. OTHER CURRENT ASSETS			
Cash advance to staffs		-	337
Deposits		125	125
		125	462

Notes to and Forming Part of the Financial Statements (Cont'd)

For the Financial Year Ended 31 July 2017

	Furniture & Fittings (\$)	Computer Equipment (\$)	Motor Vehicle (\$)	Total (\$)
2. PROPERTY, PLANT & EQUIPMENT				
Cost				
Opening Balance 31/07/16	39,814	78,633	368,218	486,665
Acquisitions	1,085	18,913	131,000	150,998
Less Disposal	-	(7,180)	(63,055)	(70,235)
Balance as at 31 July 2017	40,899	90,366	436,163	567,428
Accumulated Depreciation				
Opening Balance 31/07/16	23,156	41,989	177,100	242,245
Depreciation charge for the year	8,044	16,398	74,776	99,218
Disposal	-	(5,624)	(50,444)	(56,068)
Balance as at 31 July 2017	31,200	52,763	201,432	285,395
Carrying Amount as at 31 July 2016	16,658	36,644	191,118	244,420
Carrying Amount as at 31 July 2017	9,699	37,604	234,731	282,034

The Commission had six motor vehicles as at the balance date. Four of the motor vehicles were leased by the Commission under non-cancellable finance lease agreements. The lease term is for four years until then the lease liabilities are effectively secured as the rights to the motor vehicle revert to the lessor in the event of default. As at 31 May, 2017 two for the four vehicles leased were paid off and ownership transferred to the Commission and as at 31 July, 2017, four laptops were written-off at a value of \$1,556 and one motor vehicle was disposed, with a gain on sale of \$27,389.

	Notes	2017 (\$)	(7 Months) 2016 (\$)
Net carrying amount of motor vehicles under a finance lease		47,347	109,151
13. TRADE AND OTHER PAYABLE			
Audit fees 2016 / 2017		6,100	2,600
Annual report 2016 / 2017		26,000	11,000
International coaches salary		35,256	18,044
International coaches annual leave		36,686	58,438
Commission staff salary		14,592	14,965
Board Meeting Allowance		2,667	5,533
Trade creditors		4,922	326,160
Trade and Other payables		126,223	436,740

Notes to and Forming Part of the Financial Statements (Cont'd)

For the Financial Year Ended 31 July 2017

	Notes	2017 (\$)	(7 Months) 2016 (\$)
14. DEFERRED REVENUE			
Opening Balance		135,269	157,299
Add: grant utilized to finance property, plant & equipment		150,998	5,404
Less: disposal of assets		(7,180)	-
Less: provision for amortisation		(44,401)	(27,434)
Closing Balance – 31 July		234,686	135,269
15. FINANCE LEASE LIABILITY			
Opening Balance		68,402	105,038
Less: principal repayment		(57,692)	(36,636)
Closing Balance – 31 July		10,710	68,402
Represented By:			
Current		10,710	36,636
Non-Current		-	31,766
		10,710	68,402

The Commission entered into a finance lease agreement with Australian and New Zealand Banking Group Limited (ANZ) to finance the purchase of the Commission's motor vehicle. The lease term is for four years until then the lease liabilities are effectively secured as the rights to the motor vehicle revert to the lessor in the event of default.

16. FINANCE LEASE COMMITMENTS

To meet the transportation needs the Commission entered into a finance lease agreement with Australian and New Zealand Banking Group Limited. Even though these obligations are not recognized on the statement of financial position, they do contain credit risk and are therefore part of the overall risk of the Commission.

The total finance lease commitments are as follows:

Future finance lease repayment not provided for in the financial statements and payable as follows:

Not later than one year (one year plus interest)	12,014	70,446
Later than one year but not later than two years	-	6,280
Later than two years but not later than four years	-	-
	12,014	76,726

The leases typically run for a period of four years. The annual interest payment recognized as an expense in the income statement amounts to \$7,019.

Notes to and Forming Part of the Financial Statements (Cont'd)

For the Financial Year Ended 31 July 2017

17. OPERATING LEASE COMMITMENTS

The Commission rents two offices under operating leases. The leases are for an average period of five years with fixed rentals over same period.

	Notes	2017 (\$)	(7 Months) 2016 (\$)
Minimum lease payments under operating leases recognised as an expense during the year		11,137	6,496
At the year-end the Commission has outstanding commitments under non-cancellable operating leases that fall due as follows:			
Not later than one year		11,137	11,137
Later than one year but not later than two years		7,469	18,606
		18,606	29,743

18. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The Commission's activities expose it to financial risks. The Commission is basically providing funding to National Sporting Bodies for the development of sports in Fiji and this is done through government grant received. The operation of the Fiji National Sports Commission depends on the grants received from the Government.

The Commission is exposed to credit risk. The Commission entered into a finance lease agreement with Australian and New Zealand Banking Group Limited. Even though these obligations are not recognized on the statement of financial position, they do contain credit risk and are therefore part of the overall risk of the Commission

Risk is inherent in the Commission's activities but it is managed through a process of ongoing identification, measurement and monitoring, subject to risk limits and other controls. The independent risk control process does not include business risks such as changes in the environment, technology and industry. They are monitored through the Commission's strategic planning process.

(a) Market risk

Market risk does not apply to the Commission since it is not involved in trading activities.

(i). Political climate

The Commission operates in Fiji and changes to governments, policies affect economic situation and ultimately the grant income of the Commission.

(ii) Interest rate risk

At the reporting date the Commission did not have any interest-bearing financial instruments.

Notes to and Forming Part of the Financial Statements (Cont'd)

For the Financial Year Ended 31 July 2017

19. EVENTS SUBSEQUENT TO BALANCE DATE

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of Fiji National Sports Commission, the results of those operations, or the state of affairs of the Commission in future financial years.

20. PRINCIPAL ACTIVITIES

The principal activity of the Commission is to guide and enhance the delivery of sports programmes in Fiji through a coordinated approach at all levels of participation by government statutory bodies and the community and to ensure the development of sports in Fiji. The Commission was established under the Fiji National Sports Commission Decree No. 5 of 2013.

21. RELATED PARTY DISCLOSURES

(a) Identity of related parties

The directors of the Board in office during the year were:

	Appointed
Mr. Peter Mazey	5-Feb-13
Mr. David Voss	5-Feb-13
Ms. Cathy Wong	5-Feb-13
Ms. Litiana Loabuka	5-Feb-13
Mr. Josefa Sania	5-Feb-13
Mr. John Philp	5-Sep-14
Mr. Hari Raj Naicker	15-May-15
Ms. Alison Burchell	1-Mar-16
Ms. Makereta Konrote	18-Mar-16

(b) Transactions with related parties for the year ended 31 July 2017 with approximate transaction value are summarized as follows:

	Notes	2017 (\$)	(7 Months) 2016 (\$)
Board expenses and allowances		50,633	29,257
(c) <u>Compensation of key management personnel</u>			
Key management personnel expenses		184,235	109,618

Key management personnel include the Chief Executive Officer, Finance Manager, Sector Engagement Manager and Sports Development Manager of the Commission.

22. REGISTERED OFFICE

The Commission's registered office is located at:

220 Laucala Bay Road,
Suva,
Fiji.

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Head Office

Shop No.11, Queensland Insurance Centre, Suva
Telephone: +679 330 2325
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