

FIJI NATIONAL  
SPORTS  
COMMISSION



ANNUAL REPORT

AUGUST  
**2017**  
-  
JULY  
**2018**

Mere Rodan - Table Tennis Fiji Paralympian

Parliamentary Paper No. 138 of 2019

**FIJI NATIONAL  
SPORTS  
COMMISSION**



## Our Mission

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

## Our Vision

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

## Our Values

- Integrity
- Service Excellence
- Accountability
- Transparency
- Teamwork
- Safety & Security



### Cover

*Mere Rodan - Oceania Paralympian -  
Class 5 Wheelchair Women's Category -  
Gold 2018.*

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# Executive Chairman's Report



I am pleased to present the Fiji National Sports Commission (FNSC) Annual Report for the August 2017 to July 2018 financial year.

I wish to acknowledge the continued support of my Board of Directors, who provide an invaluable combination of sporting knowledge and business acumen.

I also wish to thank the Minister of Youth and Sports, our Line Ministry and the Minister of Economy for our funding assistance, which demonstrates Government's on-going commitment to sports development at all levels, throughout the nation.

This commitment makes it possible for the Commission to bring sports development and physical activity to all levels and age groups in communities throughout the whole of Fiji.

In this regard, I wish to take this opportunity to say a very special thank-you to all the FNSC staff. Your dedication and hard work make our Vision and Mission statements a reality, enhancing the overall health and wellbeing of the nation.

## Continuing medal success

Following Fiji's success at the 31st Olympics in Rio de Janeiro in August 2017, we continued with considerable success to the Pacific Mini Games, held in Vanuatu, where we achieved 23 gold medals.

We are very pleased with these results that followed with Fiji's participation in the Commonwealth Games, where we won a gold in weightlifting and we saw the return of Fiji into the boxing arena with the bronze medal win by Winston Hill. We are particularly pleased that our support has contributed to the reinvigoration of the sport of boxing.

## Preparation essential

It is timely to note that these results do not happen as the result of funding only in the year of major competitions. Athletes' success is built on the three or four years of preparation prior to these events, and is made possible by ongoing funding support that enables us to prepare for the build up to major regional and international competitions.

## A new Division

I am pleased to announce that there is now a new Central-Urban Division for the Sports Commission. This arose out of our realisation that many of the people we have worked with in rural outreach programs have now relocated in Suva city.

The Commission recognised its responsibility towards these people, particularly the youth, who contribute considerably to the growing numbers moving from rural to urban areas.

In order to respond appropriately and effectively, it was decided to set up a Suva-based division. In order to facilitate this and ensure that the Commission was addressing the right areas, we signed an MOU with the Fiji Police Force.

As a result, the Commission has successfully conducted a number of training programs for the Central-Urban Division youth, not only in sporting activities, but as administrators, umpires, referees, and coaches, and these programs are continuing to expand.

## Positive outcomes

One of the major advantages arising from this initiative is that those who train to be administrators are taking ownership of their areas. As a result, we have set up a number of Associations in the corresponding areas of Suva. Those who have completed training as Technical Officials can now be paid for performing that function at major sporting engagements in the city.

Overall, the creation of the Central-Urban Division is having a marked effect on improving the wellness within our urban area, and I am pleased to report that the Police Force informed us that they are seeing a drop in criminal activities amongst our youth.

## National Sports Conference

For the 2017-2018 National Sports Conference, the Commission continued to investigate pathways to strengthen our National Sporting Organizations (NSOs). As well as reviewing NSOs and their administrating bodies, we invited the participation of local and international lawyers, who made presentations on 'The Game of Law, or the Law of the Game'. We continued our review of the National Sports Policy and examined sports development plans, as well as the relevance of NSOs' sustainability and access to funding.

## Coaches' forum

In association with the National Conference, the Commission also partnered with Oceania National Olympic Committees (ONOC) and Fiji Association of Sports and National Olympic Committee (FASANOC) in holding a three-day Coaches' Forum. This was for all coaches, from the national level to the grass-roots level, where the Commission has been facilitating training sessions. We brought the community-based coaches into Suva so that they too could participate at the national level.

## Reactive approach

In the five years since its inception, the Commission has continuously worked closely with the communities, constantly asking each community what its needs are, what are their intentions, and responding to these needs. It is a more inclusive pathway that involves all age groups and all levels of ability, and it is getting people physically active.

It is a reactive approach that has been key to our seeing achievements, as it is the people within the communities

who are making the commitment to programs, taking ownership and creating sustainability for sports and physical activities. Out of this, we are seeing the establishment and growth of sporting associations and clubs, and the participants taking on board how to maintain and fund their associations and how to be a part of the bigger picture by joining in with the National Sporting Organizations for competitions.

The Sports Commission is very much an organization that listens. We listen, whether it is to the Parliamentary Standing Committee, to the Public Accounts Committee, or to the wider community that makes up our client base. We take on board whatever arises out of their questions and we actively seek to make positive changes and expand the scope of our reporting.

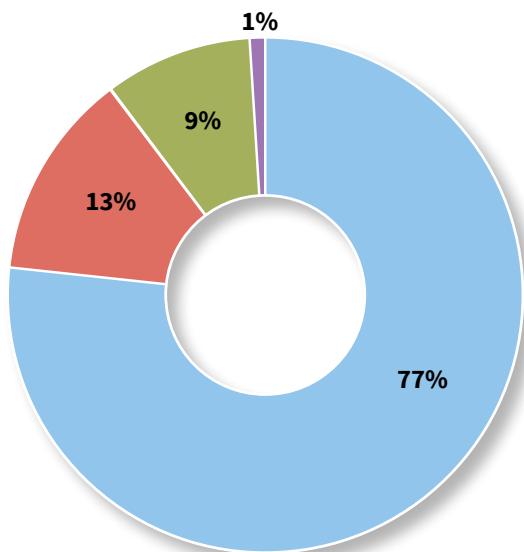


**Peter Mazey**  
Executive Chairman



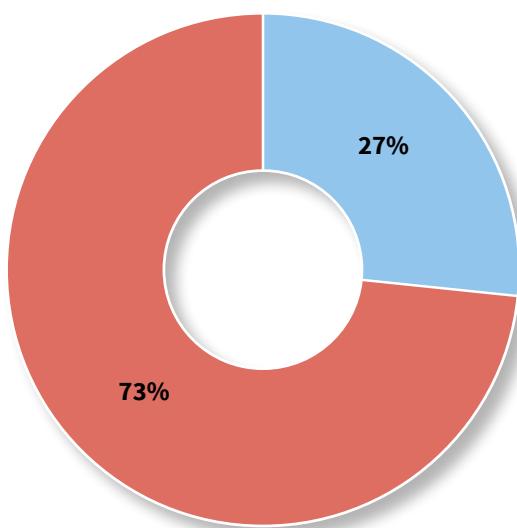
# 2017-2018 Operating Expenses

## Operating Revenue



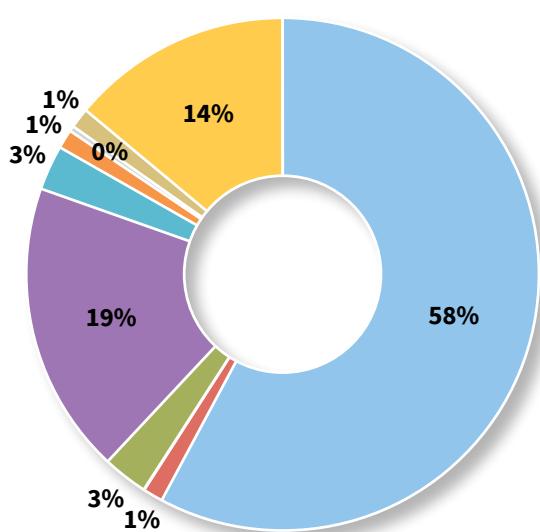
Sports Grant	\$7,438,745
International Coaches Grant	\$1,263,590
Operating Grant	\$900,000
UNOSDP Grant	\$85,183

## Other Operating Revenue



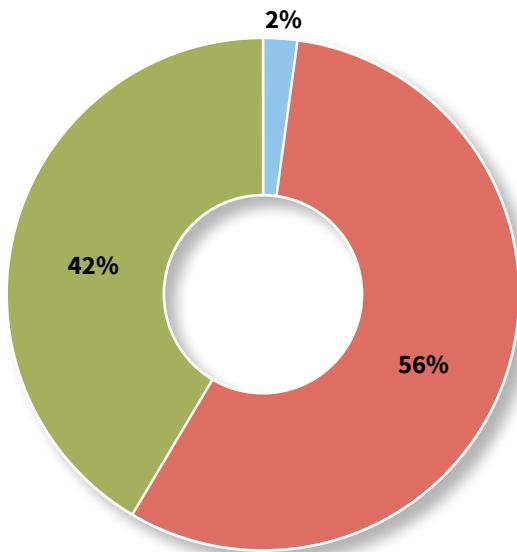
Sponsorships	\$26,999
Amortization of Deferred Income	\$74,394

## Grant Expenses



Overseas Tours	\$5,092,595
Scholarships	\$99,209
Short Term Expert	\$233,032
Hosting Tournaments	\$1,656,427
Outreach Programs	\$277,618
UNOSDP Expenses	\$85,183
Admin Grant Expenses	\$5,000
Person with Disability Grant Expense	\$83,656
International Coaches	\$1,260,409

## Operating Expenses



Administration	\$20,851
Personnel	\$543,090
General Operating	\$398,770

# 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 at all levels as outlined in the Commission's Vision.

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

1. Guide and enhance the delivery of sports development programs 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 programs 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 organized 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. Provide support and financial assistance to national federations in the development of their sport and their high performance athletes,
8. Recruit the best and the 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 objectives.

## Board Meetings

Number of Board Meetings: 8

BOARD MEMBERS	NUMBER ATTENDED
Mr Peter Mazey	8
Ms Alison Mary Burchell	5
Ms Kelera Ravono	5
Ms Cathy Wong	8
Mr Josefa Sania	8
Mr Hari Raj Naicker	8
Mr David Voss	8
Mrs Litiana Loabuka	8

SUB COMMITTEES	CHAIRPERSON	MEETINGS HELD
Grants Committee	Peter Mazey	6
Internal Audit /Finance Committee	Peter Mazey	2
Human Resources Committee	Litiana Loabuka	1
National Sports Awards Committee	Litiana Loabuka	4
National Annual Sports Conference Committee	David Voss	6
Sports Mediation Meeting	Peter Mazey	5



# 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; Local Director, Aon Insurance Broker; Chairman, Denarau Waters Ltd.



**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.



**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.



**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.



**Kelera Ravono**  
**Board member**

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



**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.



**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.



**Sera Vosaki**  
**Board Secretary**

Board Secretary since 2015.

# Senior Management

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**Mr Peter Mazey**  
Executive Chairman



**Mr Shalendra Ram**  
Finance Manager



**Mr Joji Liga**  
Sports Development  
Manager



**Ms Moira Rodan**  
Research & Development  
Manager



*In-house workshops are important for FNSC staff professional development.*

## Year-to-Date Comparison of Participation in Sports Development Program

Sports Development Programs	Program Target Groups	2016 - 2017			2017 - 2018			%YTD Males	%YTD Female	%YTD Total
		Males	Female	Total	Males	Female	Total			
Sports Outreach Program	Communities that would like to establish Sports Clubs and introduce New Sports to their areas	385	245	630	303	178	481	-27%	-38%	-31%
Train the Trainers	Community coaches, referees, umpires and sports administration personnel participation	148	76	224	378	146	524	61%	48%	57%
Educate the Educators	Training of Teachers both Primary & Secondary Schools	7	9	16	119	118	237	94%	92%	93%
Wellness	Mass Participation from Private Sector & Corporations & Activities	3,926	4,071	7,997	5,026	4,828	9,854	22%	16%	19%
Kids in Community Sports	Primary & Secondary School Student Participation	12,617	11,401	24,018	12,747	12,290	25,037	1%	7%	4%
Inclusive/Disability Sports & Activities	Disability and Old Age care	469	430	899	1,265	852	2,117	63%	50%	58%
Community Assistance		3,407	1,639	5,046	10,357	6,908	17,265	67%	76%	71%
Central Urban Youth Programs	Central Youth Participation (17 to 35 years)	-	-	-	3,384	1,434	4,818	100%	100%	100%
<b>Total</b>		<b>20,959</b>	<b>17,871</b>	<b>38,830</b>	<b>33,579</b>	<b>26,754</b>	<b>60,333</b>	<b>38%</b>	<b>33%</b>	<b>36%</b>

### Sports Development Programs

Our programs reached 60,333 people, Fiji-wide.

### Sports Outreach Programs

During the year, Five Sports Outreach Programs were conducted, with a total of 481 participants from 5 provinces, 15 Tikinas and 52 villages, as follows:

Naqarawai, Namosi – 5 Tikinas and 9 villages

Semo, Nadroga – 3 Tikinas and 9 villages

Tubou, Lakeba, Lau – 1 Tikina and 7 villages

Rewasa, Ra – 5 Tikina's and 18 villages

Valeni, Cakaudrove – 1 Tikina and 9 villages

The programs exposed the participants to 10 different sports: Hockey, Rugby Union, Rugby League, AFL, Volleyball, Netball, Boxing, Cricket, Soccer and Tennis.



## Train the Trainer Program

A total of 528 people attended programs for accreditation in different sports, conducted Fiji-wide, as follows:

- Rugby Union: World Rugby Level 1 and Level 2 Coaching Certificate
- Rugby Union: FRU Referee Participation Certificate
- National Rugby League: NRL Level 1 Coaching Certificate
- Volleyball: Community Coaching and Refereeing Certificate
- Netball: Netgo Coaching Certificate
- Soccer: D-Licence Grassroot Development Coaching Certificate
- Cricket: Community Coaching Certificate
- Hockey: Level 0 Coaching Certificate
- Weightlifting: Community Coaching Certificate
- Badminton: Shuttle Time Certificate
- Paddling: Level 1 Coaching Certificate
- Strength and Conditioning: Participation Certificate
- Sports Administration Courses: OSEP SIC Course Participants

## Community Sports Associations

As a direct result from conducting the Train the Trainer Programs, four community sports associations were set up:

1. Namosi Community Sports Association
2. Lakeba Community Sports Association
3. Ovalau Community Sports Association
4. Tainatoba Community Sports Association – Saqani, Cakaudrove

## Kids in Community Sports Programs (KICS)

A total of 27,117 students across the country participated in the sports promotions program in the following sports: Volleyball, Tennis, Futsal, Soccer, Tag Rugby, Get Into Rugby, Cricket, Gymnastics, Netball, Handball, Basketball, Athletics, AFL, Hockey, Outrigger Canoeing, Rugby League, Touch Rugby and Weightlifting.

## Wellness Programs

Wellness Programs facilitated through the Commission were conducted in our efforts to combat the increasing number of people suffering from non-communicable or lifestyle diseases, with 7,205 people taking part in these programs.

Wellness Programs included aerobics

or zumba sessions followed by social sports programs in communities, villages, schools, Government departments and with corporate organizations.

The “Oso Mai Ra” Wellness Initiative was launched in May 2018 with medical screening support provided by Ministry of Health nursing teams from Rakiraki and Tavua. The 15-week program, which culminated in an inter-village dance competition, saw trained Fitness Leaders conducting weekly wellness activities in each of the 15 participating villages. Amongst the oldest participants were 89-year-old Paulini Aditagiwale, 75-year-old Susana Dave and 72-year-old Sereima Ravutuba.

## Corporate Programs

FNSC staff were pleased to see the Wellness Programs moving into the business world. Tropik Wood Fiji Ltd participated in a pilot 6-week Wellness Program, with 33 employees volunteering to participate after their medical screenings. Lautoka Sugar Mill office staff from Balawa and Mill site offices then participated in a 12-week Wellness Program and Biggest Loser Challenge.

## U.N. Funding for Inclusivity

The United Nations Sports Development and Peace – Grant for Implementation of Physical Activities for Students in Special and Inclusive Main Stream Schools led to a Workshop for Teachers and Parents in August 2017, and with the Central Eastern Council of Special & Inclusive Educators, the development of manuals, more inclusivity in schools and interactions with Special Olympics, Fiji Paralympics, Deaf Olympics and the Blind, and also the engagement of Old People and rehabilitees in more sporting and physical activities.





The Yee sisters win silver at the Pacific Mini Games in Vanuatu.

## Inclusive Sports Program

The Inclusive Sports Program targets vulnerable groups to ensure everyone has the opportunity to participate in sport or physical activity. Programs in 2017-18 were facilitated throughout the country at schools for children with special needs, and in communities and villages, where the focus was on engaging everyone through an inclusive approach.

## Swim Workshop for Teachers

The Ministry of Education approved the Pacific Sports Partnership Let's Swim Program to conduct a 3-day training through the Fiji National Sports Commission. Fifteen teachers from selected Special Education Schools; Ba Special School, Namosau Methodist School, Lautoka Special School, Sunshine Special School, Nadi Special School, Ra Special School, Sigatoka Special School and Tavua District School, participated in the training. This training with its emphasis on supervision and evaluation contributes overall to a safer water environment. Accreditation was given to the teachers upon the successful completion of their practical 40-hour requirement.

## Special Olympics Workshop

This workshop in Nadi brought together family coordinators from around the country and established a network for further outreach into the community. Rather than seeking specialised equipment, the workshop emphasised adapting

and using everyday items to encourage physical activities and games for children with disabilities.

## Community Assistance Programs

Community assistance programs included funding of community organised programs, as a result of an initial training conducted by the Commission in the community. Such assistance included the funding of community sports competitions as part of workplace assessments after Train the Trainer Programs, funding of community, school and church-based sports events that were linked to FNSC training, provision of sports equipment, tents and other resources to event organisers, facilitation of workshops in the areas of club administration, team preparation, fitness programs to clubs and teams, provision of coaching and refereeing expertise for teams on request, officiating in athletics competitions, and facilitation of wellness programs (aerobics and zumba) for workplaces, schools and communities on request.

A key achievement during the year was the facilitation of the Southern Division Youth Sports Tournament involving more than 2,000 youths from Navua-Nausori corridor. This followed the signing of a working MOU between Fiji Community Police and the Fiji National Sports Commission.

A total of 16,945 people were reached through the Community Assistance Programs.

## Coaches' Forum – 2018

The first of its kind for all coaches and all sports, from community grass-root level to national coaches. Subsequently led to a three-day workshop to empower coaches and provide a platform where they could voice their concerns. FNSC partnered with ONOC and FASANOC to facilitate this event.

### Annual National Sports Conference based on 4 Thematic Areas:

- The Game of LAW or LAW of the Game – Speakers Ana Tuiketei & Cem Kaleioglu
- Sports Administration – The Way Forward – Peter Mazey
- Review of the National Sports Policy- expected outcomes for submissions to the proposed New National Sports & Physical Activities Policy – Cathy Wong & Makarita Lenoa
- 4 Year Strategic/Development Plans – relevance for NSO sustainability and access to funding – Sainimili Saukuru & Joji Liga

## Professional Development

Staff attended the following professional development programs in 2017-18:

- a) All staff attended the Inclusive Adaptive Workshop in Suva.
- b) Saiasi Bose attended the World Rugby Strength and Conditioning Level 2 Course, Nadi.
- c) FNSC conducted OSEP Presenter and Assessor Training for 20 participants representing 11 sporting bodies.
- d) Charlene Lockington, Elesi Ikanidrodro, Josaia Tuinamata trained to become Netgo (Netball) Coach Developers through the Oceania Foundation.
- e) Vilisoni Rarasea represented Fiji in Athletics at the Pacific Mini Games in Vanuatu.
- f) All staff attended the in-house Monitoring and Evaluation Workshop.
- g) Charlene Lockington, Timoci Bakanivesi, Vilisoni Rarasea, Mitieli Savu trained as OSEP Educators.
- h) Josaia Tuinamata trained and accredited as an OSEP Regional Master Educator, Saiasi Bose as an OSEP Master Educator, improving our training capacity as an OSEP Registered Trainer.

## Identified Talent Supported



### Ravunivadra Ululakeba

From Tubou, Lakeba, Lau

Identified in 2017 as a rugby talent during a Sports Outreach Program.

Awarded a Scholarship to Marist Brothers High School in Suva.

MBHS Junior Boys shotput rep in Zone 2 Games. In Runner-Up team, Under-17 Rugby League.

Participant in Dean's Rugby Union competition.

Selected for Under-16 National School Boys New Zealand Tour.

Bai Academy feeder to securing three-year scholarship to New Zealand.

Currently attending Sacred Heart College, New Zealand.



### Keresi Maya

From Cawaci, Ovalau.

Talent identified by National Sporting Organization Feeder into Bai Academy to Lelean Memorial School.

Javelin rep in Zone 1 Games.

LMS Team, Under-19 grade, Dean's Rugby Competition.

Bai Academy Program.

Trials Australian Rugby League–scouts.

Secured a three year scholarship with Cronulla Sharks Rugby League in Australia.



### Saileshni Tuigunu

Ba Methodist High School teacher.

The first Indo-Fijian female referee in the country.

Has officiated at her first Rugby Sevens tournament in Tavua, began as time keeper and fourth official, within two days officiated as an In Goal Touch Judge in the semifinals and finals of the Tavua CMF Sevens.

Has come through the Sports Outreach /Train the Trainer and Educate the Educator program.



### Salote Mataikibau

From Navunikabi, Namosi.

First experience of AFL during Sports Outreach Programme in Namosi Province.

Represented Fiji at AFL Tournament in Australia.

Selected as a member of the AFL Women's World Team in 2018.

**Ratu Amani Naicula**

Ratu Amani officiated at the Skipper Cup finals between Suva and Nadroga.

Accredited in the Malolo/Vatulele Sports Outreach in Semo Village, Nadroga.

**Apisalome Navucu**

Apisalome officiated at the Skipper Cup round robin games.

Accredited in the Malolo/Vatulele Sports Outreach in Semo Village, Nadroga.



Fiji's Winston Hill winning a Boxing Bronze at the 2018 Commonwealth Games.

# Sports Grants and Sporting Organizations' Achievements

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**Pacific Mini Games - 4-15 December 2017:  
Vanuatu**  
**Ranked: 3rd**

SPORT	GOLD	SILVER	BRONZE
ARCHERY	1	2	
ATHLETICS	7	11	3
BEACH VOLLEYBALL			2
BOXING			2
FOOTBALL		2	
GOLF		1	2
JUDO	2	1	
RUGBY 7S MEN		1	
TABLE TENNIS	4	2	4
TENNIS		2	
WEIGHTLIFTING	9	5	10
<b>TOTAL</b>	<b>23</b>	<b>27</b>	<b>23</b>



**Commonwealth Games - 4-15 April 2018:  
Gold Coast, Australia**

SPORT	Athlete	GOLD	SILVER	BRONZE
ATHLETICS				
BADMINTON				
BEACH VOLLEYBALL				
BOXING	Winston Hill			1
LAWN BOWLS				
NETBALL				
RUGBY 7S MEN	Team Fiji		1	
RUGBY 7S WOMEN				
SHOOTING				
SQUASH				
SWIMMING				
TABLE TENNIS				
WEIGHTLIFTING	Eileen Cikamatana	1		
WEIGHTLIFTING	Apolonia Vaivai			1

## Overseas Tour Grants 2017 – 2018

National Sporting Organization	Tournament / Competition/ Qualifier/ Preparation	Country
FIJI BADMINTON ASSOCIATION	Oceania Senior Championship	New Zealand
BASKETBALL FIJI	Melanesian Cup – Men's & Women's	Papua New Guinea
FIJI AMATEUR BOXING ASSOCIATION	Tri-Nation Boxing Matches	Papua New Guinea and Brisbane- Australia
BOWLS FIJI	2017 World Bowls Champion vs Champion	Australia
	World Bowls Cup Singles	Australia
FIJI ASSOCIATION OF THE DEAF	Australian Deaf Games	Australia
	World Deaf Rugby	Australia
FASANOC – TEAM FIJI	Asian indoor & Martial Arts Games	Turkmenistan
	Commonwealth Games	Australia
	Pacific Mini Games in Vanuatu	Vanuatu
	Youth Olympics	Buenos Aires
FIJI FOOTBALL ASSOCIATION	Oceania Under 20 Girls	Australia
FIJI HOCKEY FEDERATION	Oceania Hockey Cup	Sydney- Australia
HANDBALL FIJI	Oceania Under 18 & Under 20 Men's Handball	New Caledonia
KARATE FIJI	World Junior and Cadet Championships	Spain
	K1 Champs Netherlands	Netherlands
	Karate for Oceania Championships	New Zealand
FIJI NETBALL ASSOCIATION	European National Championships	Wales – United Kingdom
	Tri-Series & Quad Test Series	New Zealand
	National U19 Team Int Schools Netball Champs	New Zealand
FIJI NATIONAL RUGBY LEAGUE	Rugby League World Cup	Australian & New Zealand
FIJI RUGBY UNION	Australian National Rugby Challenge	Australia
	Northern Tour	Italy, Ireland & Canada
	Fiji Women's Rugby 15s Test Match	
	Rugby Sevens World Cup Preparations	London & Utah
SHOOTING ASSOCIATION OF FIJI	Oceania Championships	Australia
FIJI SURFING ASSOCIATION	ISA World Junior	Japan
FIJI SWIMMING	FINA Junior Championships	United States of America
	FINA LC	Budapest- Hungary
	Oceania Championships	Papua New Guinea
FIJI TABLE TENNIS ASSOCIATION	2018 ITTF Oceania Hopes/World Hopes Challenge	Australia
	2018 ITTF Oceania Junior and Senior Cadet	Australia
	2018 National Para and World Para Championships	Australia
FIJI VOLLEYBALL FEDERATION	Women's World Championship	Thailand
	Oceania Games	
WEIGHTLIFTING FIJI	IWF World Champs	United States of America
	2018 Australian International Open	Australia
	2018 Oceania Weightlifting Champs	Noumea – New Caledonia
	IWF Junior World Champs	North Korea
FIJI YACHTING ASSOCIATION	Hobie Regatta	Tahiti
	NZ Youth and Olympic Class Regatta	New Zealand
	Sir Peter Blake Junior Regatta	New Zealand

## Hosting a Sporting Event Recipients

National Sporting Organization	Hosting Event
FIJI AMATEUR BOXING ASSOCIATION	International Boxing matches
FIJI CRICKET ASSOCIATION	ICC EAP Sub Regional World U20
FIJI HOCKEY FEDERATION	2017 Fiji Invitational Series at National Hockey Centre
FIJI NETBALL	Fiji vs South Africa Test Match in Vodafone Arena
	Netball Hosting Netball Quad Series
FIJI RUGBY UNION	World Rugby Pacific Challenge
	Pacific Nations Cup
	June Test Series
FIJI SURFING ASSOCIATION	FSA International Teams Challenge
FIJI SWIMMING	Junior Pan Pacific Games 2018
FIJI TABLE TENNIS ASSOCIATION	World Cadet Challenge 2017
FIJI YACHTING ASSOCIATION	Hobie Challenge in Pacific Harbour
	Oceania Optimist Challenge in Vuda
SPECIAL OLYMPICS	Special Olympics Invitational Games
TENNIS FIJI	Inaugural PNC Tennis Tournament
	Fiji Open International

## Short Term Expert 2017/2018

National Sporting Organization	Recipients	Position
AFL FIJI	Siteri Tadrau	Local Development Officer
ASIA PACIFIC TAEKWONDO	He Can Guang	Local Development Officer
BOWLS FIJI	Maurice Symes	International Expert
CYCLING FIJI	Graeme Northey	International Expert
FIJI AMATEUR BOXING ASSOCIATION	Seru Whippy & Gareth Williams	International Experts
FIJI BADMINTON ASSOCIATION	Brent Munday	International Expert
FIJI HOCKEY FEDERATION	Ana Finau	Local Development Officer
FIJI SURFING ASSOCIATION	Romeo McKellar	Local Development Officer
FIJI SURFING ASSOCIATION	Tim Westberry	International Expert
FIJI TABLE TENNIS ASSOCIATION	Mr Mao Bo	International Expert
FIJI TABLE TENNIS ASSOCIATION	Harvey Yee & Steve Orelly	Local Development Officers
FIJI VOLLEYBALL FEDERATION	Keni Lidise	Local Development Officer
FIJI YACHTING ASSOCIATION	Richard Brown	International Expert
FIJI YACHTING ASSOCIATION	Isikeli Rawlinson	Local Development Officer
FIJI YACHTING ASSOCIATION	Chris Steele	International Expert: Coaching for Level 2
KARATE FIJI	Pita Lenoa	Local Development Officer
KARATE FIJI	Sensei Anthony Hails	International Expert
SPECIAL OLYMPICS	Simon Koh & Avi Tania	International Experts
SPECIAL OLYMPICS	Robin Dayal & Bishwa Sidal	Local Development Officers
TENNIS FIJI	Samuel Journey	International Expert
WEIGHTLIFTING FIJI	Manueli Tulo & Joe Vueti	Local Development Officers

## Sports Scholarships 2017/2018

National Sports Organization	Scholarship Recipients	Award
FIJI SWIMMING ASSOCIATION	Ma Buadromo & Cheyenne Rova	Squad Training in Australia
FIJI TABLE TENNIS ASSOCIATION	Grace Sally Yee, Philip Gock	Elite Athlete Training in China, Japan & Australia
FIJI YACHTING ASSOCIATION	Vili Ratulu	World Sailing Training Clinic in Denmark
FIJI YACHTING ASSOCIATION	Amanu Simpson	2018 Sailing Youth World Champs
KARATE FIJI	Lemeki Lenoa	Elite Athlete Training in Australia
SPECIAL OLYMPICS	Esther Molly, Ifereimi Tawake & Abdul Imtiaz	Special Olympic Coaching Camp in Suva
SPECIAL OLYMPICS	Robin Dayal, Esther Molly & Nisha Karan	Athlete Systems & training in Singapore
TENNIS FIJI	Soirse Breen	Athlete training for Ligue de Tennis Nouvelle Caledonie

## Disabilities

National Sports Organization	Details
CENTRAL EASTERN COUNCIL OF SPECIAL & INCLUSIVE EDUCATORS	Suva Inclusive Schools - Sports Program
FIJI ASSOCIATION OF THE DEAF	World Deaf Rugby 7s 22nd-26th April, Sydney Australia
FIJI PARALYMPIC COMMITTEE	Paralympic Workshop
FIJI SWIMMING	Inclusiveness: Educate the Educators Program - Labasa Swimming Course
WELLNESS	Wellness, KICS and Inclusive Program Expense
WESTERN COUNCIL OF SPECIAL & INCLUSIVE EDUCATORS	2017 National Games for Special Needs Children in Lautoka: 1-3 Nov



2018 Annual Sports Conference – Grand Pacific Hotel, Suva.



# Financial Statements

For the Financial Year Ended 31 July 2018

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# Commission's Report

## For the Financial Year Ended 31 July 2018

In accordance with a resolution of the Commission, the members submit the statement of financial position of the Commission as at 31 July 2018, and the related income statement, statement of changes in equity and statement of cash flows for the financial year ended 31 July 2018 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:

<b>Member</b>	<b>Appointed</b>	<b>Resigned</b>
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	Resigned
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 2018 was \$33,071 compared to the operating profit of \$48,178 in 2017.

### 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)*

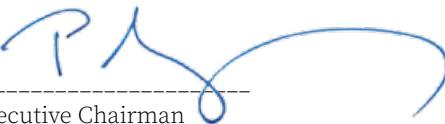
For the Financial Year Ended 31 July 2018

### 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 16<sup>th</sup> day of July 2019

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

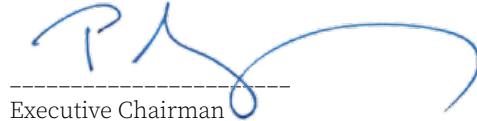
## For the Financial Year Ended 31 July 2018

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 2018;
- 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 2018;
- 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 2018;
- 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 2018;
- 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 16<sup>th</sup> day of July 2019

  
\_\_\_\_\_  
Executive Chairman

  
\_\_\_\_\_  
Member of the Commission

# Independent Auditor's Report

For the Financial Year Ended 31 July 2018

## OFFICE OF THE AUDITOR GENERAL

Excellence in Public Sector Auditing



6-8th Floor, Ratu Sukuna House  
2-10 McArthur St  
P.O.Box 2214, Government Buildings  
Suva, Fiji

Telephone: (679) 330 9032  
Fax: (679) 330 3312  
Email: [info@auditorgeneral.gov.fj](mailto:info@auditorgeneral.gov.fj)  
Website: <http://www.org.gov.fj>



## 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 2018, 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 2018, 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 Accountant's 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 Decree 2013 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.

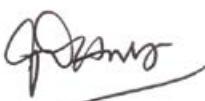
## Independent Auditor's Report *(Cont'd)*

For the Financial Year Ended 31 July 2018

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.

  
Ajay Nand  
**AUDITOR-GENERAL**



Suva, Fiji  
30 July, 2019

# Income Statement

For the Financial Year Ended 31 July 2018

	Notes	2018 (\$)	2017 (\$)
<b>Income</b>			
Operating revenue	4(a)	9,687,518	6,434,203
Other operating revenue	4(b)	101,393	100,899
<b>Total Income</b>		<b>9,788,911</b>	<b>6,535,102</b>
<b>Expenses</b>			
Sporting grant expenses	5	7,532,720	4,764,848
International coaches expenses	6	1,260,409	860,409
Administrative expenses	7	20,851	25,379
Depreciation		111,032	99,218
Personnel expenses	8	543,090	446,447
Operating expenses	9	286,435	283,604
Finance cost		1,303	7,019
<b>Total Expenses</b>		<b>9,755,840</b>	<b>6,486,924</b>
<b>Net operating surplus for the year</b>		<b>33,071</b>	<b>48,178</b>

The income statement is to be read in conjunction with the notes to and forming part of the financial statements set out on pages 26 to 36.

## Statement of Changes in Equity

For the Financial Year Ended 31 July 2018

	<b>2018</b> (\$)	<b>2017</b> (\$)
<b>Retained profits</b>		
Balance at the beginning of the year	306,303	258,125
Net operating surplus for the year	33,071	48,178
<b>Balance at the year/period end</b>	<b><u>339,374</u></b>	<b><u>306,303</u></b>

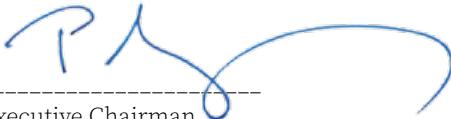
The statement of changes in equity is to be read in conjunction with the notes to and forming part of the financial statements set out on pages 26 to 36.

# Statement of Financial Position

As at 31 July 2018

	Notes	2018 (\$)	2017 (\$)
<b>Current assets</b>			
Cash and cash equivalent	10	705,504	752,177
Prepayments		12,561	15,438
Other current assets	11	285	125
<b>Total current assets</b>		<b>718,350</b>	<b>767,740</b>
<b>Non-current assets</b>			
Property, plant and equipment	12	171,001	282,034
<b>Total non-current assets</b>		<b>171,001</b>	<b>282,034</b>
<b>TOTAL ASSETS</b>		<b>889,351</b>	<b>1,049,774</b>
<b>Current liabilities</b>			
Trade and other payables	13	130,320	126,223
Employee entitlements		27,982	23,069
Deferred revenue	14	160,292	234,686
Deferred sports grant	15	231,383	348,783
Finance lease liability	16	-	10,710
<b>Total current liabilities</b>		<b>549,977</b>	<b>743,471</b>
<b>Non-current liabilities</b>			
Finance lease liability	16	-	-
<b>Total non-current liabilities</b>		<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>549,977</b>	<b>743,471</b>
<b>NET ASSETS</b>		<b>339,374</b>	<b>306,303</b>
<b>Equity</b>			
Retained profit		306,303	258,125
Current year earnings		33,071	48,178
<b>TOTAL EQUITY</b>		<b>339,374</b>	<b>306,303</b>

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 26 to 36.

# Statement of Cash Flows

For the Financial Year Ended 31 July 2018

	Notes	2018 (\$)	2017 (\$)
<b>Cash flows from operating activities</b>			
Cash receipts in the course of operations		9,918,901	6,665,243
Cash payments in the course of operations		(9,953,562)	(6,697,254)
Interest expense		(1,303)	(7,019)
<b>Net cash (used in )/provided by operating activities</b>		<b>(35,964)</b>	<b>(39,030)</b>
<b>Cash flows from investing activities</b>			
Proceeds from sale of fixed assets		-	40,000
Payments for property plant and equipment		-	(150,998)
<b>Net cash used in investing activities</b>		<b>(-)</b>	<b>(110,998)</b>
<b>Cash flows from financing activities</b>			
Repayment for vehicle under finance lease		(10,709)	(57,692)
<b>Net cash used in financing activities</b>		<b>(10,709)</b>	<b>(57,692)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>		<b>(46,673)</b>	<b>(207,720)</b>
Cash and cash equivalents at the beginning of the year		752,177	959,897
<b>Cash and cash equivalents at the end of the year / period</b>	<b>10</b>	<b>705,504</b>	<b>752,177</b>

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 26 to 36.

# Notes to and Forming Part of the Financial Statements

For the Financial Year Ended 31 July 2018

## 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 16<sup>th</sup> July 2019.

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

## 2. BASIS OF PREPARATION

### (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 2018

## 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 organization 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 organization.

The Commission also receives United Nations Office on Sport for Development and Peace grant (UNOSDP) funded by the Ministry of Foreign Affairs of the Republic of Korea given on the existence for the development of a Manual which would assist in the facilitation of physical activities for our disabled and special needs person in Special Schools and Inclusive mainstream schools. This would create sporting participation opportunities for children with special needs in a FUN, SAFE and CREATIVE environment; provide children with life skills through sport participation and to develop and expand parents, coaches and administrators' understanding of the educational value of sport.

### (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 2018

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

### (f) Sponsorship Equipment

Sponsorship equipment received from JR White started since the inception of FNSC in 2013. FNSC's strategic goals include the encouragement of physical activity through sports for the people of the nation. The purpose of donating sports equipment which is sponsored through JR White is to give communities the opportunity to learn, practice and enjoy physical activity on their own with access to proper sports equipment. The recipients of the sports equipment are village heads, clubs, schools and communities where FNSC carries out its Sports Outreach and Train the Trainer Programs. The donation is carried out by FNSC after the completion of a program in a community. FNSC usually take different types of sports to communities for the programs and donation is done once the sports and the basics of the sports are introduced to the communities. The Commission donate equipment for those sports for the people to carry on playing those sports. The equipment is used by the members of the community such as the Women's club, Men's and children's club, schools, inclusive where a village representative signs the donation forms. The equipment is also used for community or clubs organized tournaments which usually FNSC is invited to be a part of.

### (g) 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.

### (h) 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.

### (i) 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 2018

## 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 Services 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	2018 (\$)	2017 (\$)
<b>4. REVENUE</b>			
<b>a) Operating revenue</b>			
Sports grant		7,438,745	4,764,848
International coaches grant		1,263,590	911,809
Operating grant		900,000	756,182
UNOSDP grant		85,183	1,364
		<b>9,687,518</b>	<b>6,434,203</b>
<b>b) Other operating revenue</b>			
Sponsorships		26,999	29,109
Gain on sale of motor vehicle		-	27,389
Amortization of deferred income		74,394	44,401
		<b>101,393</b>	<b>100,899</b>

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

For the Financial Year Ended 31 July 2018

	2018 (\$)	2017 (\$)
<b>5. SPORTING GRANT EXPENSES</b>		
Overseas tours	5,092,595	2,025,812
Scholarships	99,209	181,887
Short term expert	233,032	150,583
Hosting tournaments	1,656,427	2,179,306
Outreach programs	277,618	225,896
UNOSDP expenses	85,183	1,364
Admin Grant expenses	5,000	-
Persons with Disability Grant expenses	83,656	-
	<b>7,532,720</b>	<b>4,764,848</b>
<b>6. INTERNATIONAL COACHES EXPENSES</b>		
Salary for international coaches	1,093,515	806,195
Other benefits	166,894	54,214
	<b>1,260,409</b>	<b>860,409</b>
<b>7. ADMINISTRATIVE EXPENSES</b>		
Electricity	9,714	7,900
Rent	11,137	11,137
Set up cost	-	4,786
Assets write-off	-	1,556
	<b>20,851</b>	<b>25,379</b>
<b>8. PERSONNEL EXPENSES</b>		
Wages and salaries	488,289	404,444
FNPF contribution	41,130	28,420
TPAF	5,138	4,207
Staff welfare	2,878	2,962
Staff uniform	2,150	4,842
Fringe benefits	656	656
Staff training	2,849	916
	<b>543,090</b>	<b>446,447</b>
<b>9. OPERATING EXPENSES</b>		
Audit fees	4,500	3,500
Advertising	2,608	1,048
Annual report	13,300	15,800
Bank charges	2,140	1,816
Conference	26,118	23,363
Consultancy fees	-	22,884
Council members fees and allowance	49,850	50,633
Council meeting expenses	404	645

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

For the Financial Year Ended 31 July 2018

	2018 (\$)	2017 (\$)
<b>9. OPERATING EXPENSES</b> <i>(Cont'd)</i>		
Internet fees	4,072	4,051
License	1,995	1,730
Motor vehicle expenses	28,005	21,694
Printing and stationery	22,329	15,683
Special sports equipment	9,258	-
Sports promotions	50,803	46,110
Mobile charges	20,141	16,434
Software support fees	3,114	1,749
Insurance	18,527	16,421
Office supplies	2,587	2,483
Subscriptions	1,088	1,107
Telephone	3,026	3,552
Travel & accommodation	9,188	16,812
Other expenses	13,382	16,089
	<b>286,435</b>	<b>283,604</b>
<b>10. CASH AND CASH EQUIVALENTS</b>		
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	222,550	185,565
Sporting Grant Account - ANZ	256,038	189,018
International Coaches Grant Account - ANZ	83,754	114,913
Overseas Tours Account - ANZ	55,413	89,725
UNOSDP Grant Account - ANZ	86,949	172,156
	<b>705,504</b>	<b>752,177</b>
<b>11. OTHER CURRENT ASSETS</b>		
Cash advance to staffs	160	-
Deposits	125	125
	<b>285</b>	<b>125</b>

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

For the Financial Year Ended 31 July 2018

	Furniture & Fittings (\$)	Computer Equipment (\$)	Motor Vehicle (\$)	Total (\$)
<b>12. PROPERTY, PLANT &amp; EQUIPMENT</b>				
<b>Cost</b>				
Opening Balance 31/07/17	40,899	90,366	436,163	567,428
Acquisitions	-	-	-	-
Less Disposal	-	-	-	-
<b>Balance as at 31 July 2018</b>	<b>40,899</b>	<b>90,366</b>	<b>436,163</b>	<b>567,428</b>
<b>Accumulated Depreciation</b>				
Opening Balance 31/07/17	31,200	52,763	201,432	285,395
Depreciation charge for the year	7,863	16,931	86,238	111,032
Disposal	-	-	-	-
<b>Balance as at 31 July 2018</b>	<b>39,063</b>	<b>69,694</b>	<b>287,670</b>	<b>396,427</b>
<b>Carrying Amount as at 31 July 2017</b>	<b>9,699</b>	<b>37,604</b>	<b>234,731</b>	<b>282,034</b>
<b>Carrying Amount as at 31 July 2018</b>	<b>1,836</b>	<b>20,672</b>	<b>148,493</b>	<b>171,001</b>

The Commission had seven 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. Two of the four vehicles leased were paid off as at 31 July, 2017 and another two were paid off as at 30 November, 2017 and ownership transferred to the Commission.

	2018 (\$)	2017 (\$)
Net carrying amount of motor vehicles under a finance lease	10,709	47,347
<b>13. TRADE AND OTHER PAYABLE</b>		
Audit fees 2017 / 2018	7,000	6,100
Annual report 2017 / 2018	27,150	26,000
International coaches salary	22,725	35,256
International coaches annual leave	62,490	36,686
Commission staff salary	-	14,592
Board meeting allowance	6,217	2,667
Trade creditors	4,738	4,922
<b>Trade and Other payables</b>	<b>130,320</b>	<b>126,223</b>

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

For the Financial Year Ended 31 July 2018

	2018 (\$)	2017 (\$)
<b>14. DEFERRED REVENUE</b>		
Opening Balance	234,686	135,269
Add: grant utilized to finance property, plant & equipment	-	150,998
Less: disposal of assets	-	(7,180)
Less: provision for amortisation	(74,394)	(44,401)
<b>Closing Balance – 31 July</b>	<b>160,292</b>	<b>234,686</b>
<b>15. DEFERRED SPORTS GRANT</b>		
Opening Balance	348,783	297,850
Add: grant received	1,408,000	4,817,145
Less: utilised grant	(1,525,400)	(4,766,212)
<b>Closing Balance – 31 July</b>	<b>231,383</b>	<b>348,783</b>
In FY 2018, Deferred Sports Grant are made up of International Coaches Grant of \$144,410 and UNOSDP Grant of \$86,973 and in FY 2017, Deferred Sports Grant were made up of Sports Grant of \$176,627 and UNOSDP of \$172,156		
<b>16. FINANCE LEASE LIABILITY</b>		
Opening Balance	10,710	68,402
Less: principal repayment	(10,710)	(57,692)
<b>Closing Balance – 31 July</b>	<b>10,710</b>	
<b>Represented By:</b>		
Current	-	10,710
Non-Current	-	-
	<b>10,710</b>	

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.

## 17. 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:

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

For the Financial Year Ended 31 July 2018

## 17. FINANCE LEASE COMMITMENTS *(Continued)*

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

	2018 (\$)	2017 (\$)
Not later than one year (one year plus interest)	-	12,014
Later than one year but not later than two years	-	-
Later than two years but not later than four years	-	-
	<b><u>12,014</u></b>	<b><u>12,014</u></b>

The leases typically run for a period of four years. The annual interest payment recognized as an expense in the income statement amounts to \$1,303.

## 18. 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.

Minimum lease payments under operating leases recognised as an expense during the year	11,137	11,137
At the year-end the Commission has outstanding commitments under non-cancellable operating leases that fall due as follows:		
Not later than one year	11,450	11,137
Later than one year but not later than two years	14,087	7,469
	<b><u>7,469</u></b>	<b><u>18,606</u></b>

## 19. 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.

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

For the Financial Year Ended 31 July 2018

## 19. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES *(Continued)*

### (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.

## 20. 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.

## 21. 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.

## 22. RELATED PARTY DISCLOSURES

### (a) Identity of related parties

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

<b>Member</b>	<b>Appointed</b>	<b>Resigned</b>
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	Resigned
Mr. Hari Raj Naicker	15th May, 2015	-
Ms. Alison Burchell	01st March, 2016	-
Ms. Makereta Konrote	18th March, 2016	-

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

For the Financial Year Ended 31 July 2018

### **22. RELATED PARTY DISCLOSURES** *(Continued)*

(b) Transactions with related parties for the year ended 31 July 2018 with approximate transaction value are summarized as follows:

	<b>2018</b> (\$)	<b>2017</b> (\$)
Board expenses and allowances	49,850	50,633
(c) Compensation of key management personnel		
Key management personnel expenses	209,424	184,235

Key management personnel include the Executive Chairman, Finance Manager, Sports Development Manager and Research/Development Manager.

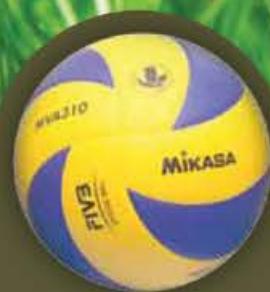
### **23. REGISTERED OFFICE**

The Commission's registered office is located at:

220 Laucala Bay Road,  
Suva,  
Fiji.

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ANNUAL REPORT

AUGUST  
**2017**  
-  
JULY  
**2018**

FIJI NATIONAL  
SPORTS  
COMMISSION



**REGISTERED OFFICE**  
220 Laucala Bay Road,  
Suva, Fiji.