

FIJI MUSEUM

Annual Report 2015.



For year ending 31st December 2015

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CHAIRPERSON FIJI MUSEUM BOARD STATEMENT

As the Chair of the Fiji Museum Board of Trustees, appointed in October 2016, I wish to provide a statement for the Fiji Museum Annual Report for year ending 31st December 2015 on the understanding that my appointment falls outside the aforesaid period. This statement serves the purpose of introducing the activities of the Fiji Museum during this time, according to the Fiji Museum's responsibility to provide a 'letter of transmittal' to the Hon. Minister for Education, Heritage & Arts regarding the Fiji Museum Annual Report and Financials.

I hereby note for the Hon. Minister's information that there was a lapse in reporting on the activities of the Fiji Museum and auditing of the Fiji Museum accounts during this time, a matter for which every effort has been made to redress over the past twelve months.

We acknowledge and extend our sincere appreciation to the Hon. Minister and her team at the Ministry of Education, Heritage & Arts for their strong support in assisting Fiji's national museum with making every effort to address outstanding capital and operational projects, as well as advising and assisting with the regularisation and auditing of all financial aspects of the Museum's activities.

KATE VUSONIWAILALA

Chairperson of the Fiji Museum Board of Trustees

30th September 2019

Legislations

Two Acts of Parliament provide the legal parameters for the management and for articulating the work of the Fiji Museum:

(a) **FIJI MUSEUM ACT**

The management of the Fiji Museum is expressed vividly in the Fiji Museum Act (Act No.13 of 1977) formally Chapter 263 in the Laws of Fiji, Ordinance Nos. 22 of 192, 37 of 196, and 9 of 1969, “An Act to make provision for the management of the Fiji Museum and for other purposes connected therewith”. Further amendment to the Fiji Museum Act was done in 1994.

The same Act also sets the constitutional framing of the Fiji Museum.

(b) **PRESERVATION OF OBJECTS OF ARCHAEOLOGICAL AND PALEONTOLOGICAL INTEREST ACT**

Commonly referred to in its acronym, POAPI, the Act of 1940, Chapter 264 in the Laws of Fiji, Ordinance Nos. 6 of 1940 and 2 of 1945, outlines for the institution (Museum) its core activities relating to the identification, extraction, acquisition, ownership, preservation, maintenance, offences, prohibitions and permits relating to archaeological and paleontological sites, artefacts, remains and specimens. Further amendments were done in 1970 after the Constitution Order of 1970 (for statutory amendments) was passed.

Given the passage of time, the evolving role of museums, and the increasing challenges of operating in a globalised world which exerts tremendous pressure on fragile cultural and natural landscapes, the legal specifications for both Acts will require revision, amendment and considerable addition to become the legislation to strengthen and drive the museum sector in Fiji.

Fiji Museum Board of Trustees

The Board of Trustees was established under the Fiji Museum Act and is incorporated under the name “the Trustees of the Fiji Museum”. The Board shall consist of 5 members appointed by the Minister responsible for the Fiji Museum and a Secretary. The Board members as prescribed under Section 3 Schedule 1 of the Fiji Museum Act:

	
Last Updated: 15 July 1994	
1	The Board shall consist of 5 members, of whom—
(a)	one shall be the permanent secretary of the ministry responsible for the Museum or his or her representative;
(b)	one shall be the nominee of the Suva City Council, appointed by the Minister;
(c)	3 others shall be appointed by the Minister from persons who in his or her opinion possess expert or special knowledge or experience that will be advantageous or beneficial to the Board in the exercise of its powers and duties.

As at 31st December 2015, the Fiji Museum Board members were:

- (a) Mr. Ikbai Jannif, Chairperson of the Board.
- (b) Mrs. Lusiana Fotofili, Director Heritage & Arts - representative of the Permanent Secretary for Education, Heritage & Arts.
- (c) Suva City Council Nominee – vacant

- (d) Expert Member 1 – Vacant
- (e) Expert Member 2 – Vacant
- (f) Mr. Peni Cavuilagi was Secretary to the Board before retiring in May 2015.
- (g) Ms. Meretui Ratunabuabua became Secretary to the Board in May 2015.

Operations and Management of the Fiji Museum

The Director Fiji Museum is a civil servant however reports to the Chairperson of the Board of Trustees and, as above, is Secretary to the Board. While the post is processed by the Ministry responsible for Heritage & Arts portfolio, the appointment of the successful incumbent is made with the concurrence of the Chairperson of the Board. There is clear demarcation of line of communication, authority level and reporting mechanism of the Director Fiji Museum. The Chairperson remains the ultimate authority therefore all matters pertaining to the office of the Director goes through the Chairperson of the Board prior. On the other hand, issues surrounding the Museum and its management are communicated directly to the Director Fiji Museum. Therefore, while the individual is bound by codes, rules and regulations of the civil service, the Director however makes impartial decisions (and advises the Board) based on the mandated aspirations of the Fiji Museum as an entity guided by both the Fiji Museum Act and the POAPI Act.

Staff of the Museum proper, other than the Director, are appointed and employed by the Board of Trustees, however they report through their supervisors directly to the Director Fiji Museum. Their appointments are issued guided by the “Fiji Museum Collective Agreement” signed and ratified on the 19th of July 2002 between the Fiji Museum Board and the Fiji Public Service Association.

The human resource pool of the Fiji Museum as at 31st December 2015 was:

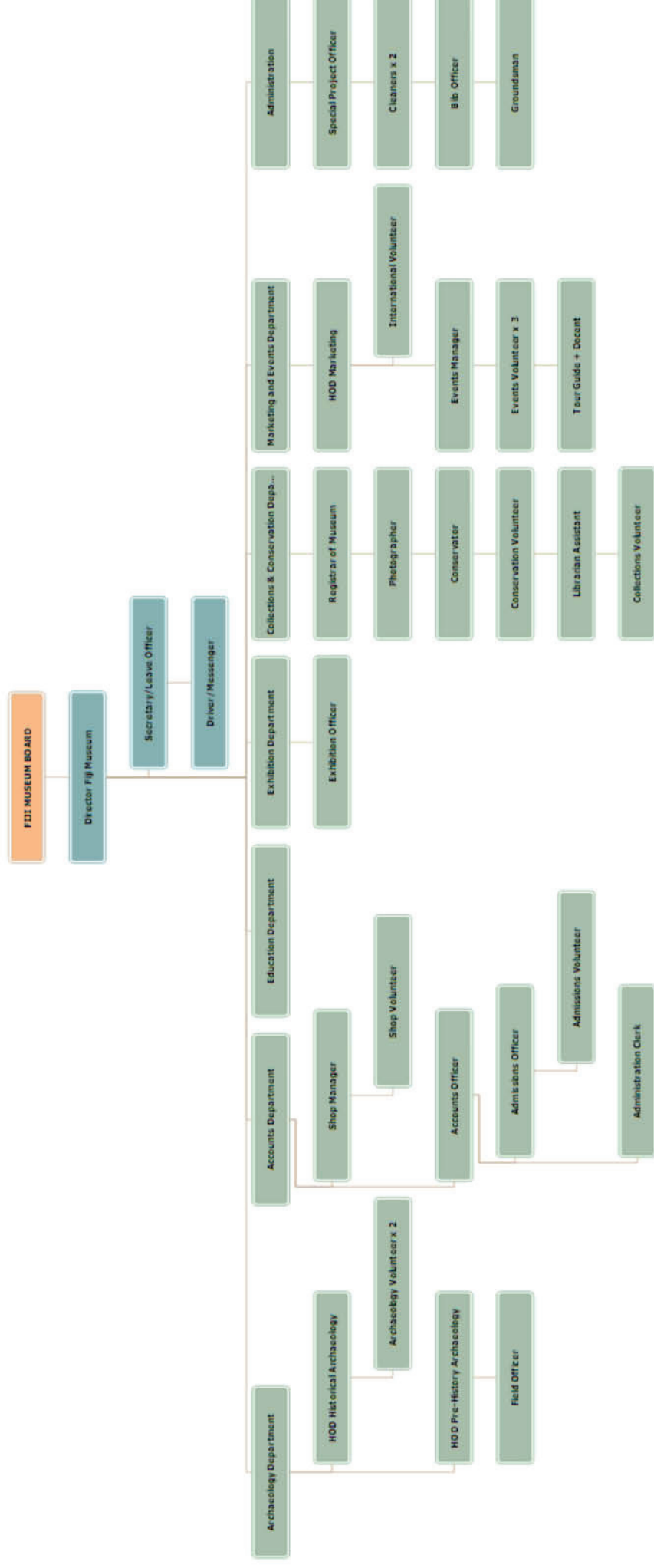
LEVEL	ESTABLISHED	UNESTABLISHED	CONTRACT	VOLUNTEERS
Civil Servant	1			
Museum Board	12	6	Nil	12

Table 1: Distribution of Fiji Museum Staff according to employment status as at 31st December 2015.

Overall, some significant changes to the Fiji Museum organisational structure implemented were:

- (a) Mr. Peni Cavuilagi joined the Fiji Museum as Acting Director Fiji Museum (and Consulting Director to Culture Sector) in February 2015. He retired in June 2015.
- (b) Ms. Meretui Ratunabuabua assumed the post of Acting Director Fiji Museum in July 2015.
- (c) The reappointment of Ratu Jone Balenaivalu as Special Projects Officer for the Fiji Museum.
- (d) 1 x Shop Assistant post processed.
- (e) 1 x Cleaner post processed.
- (f) 1 x Driver/Messenger post processed.
- (g) Recruitment of 9 additional volunteers to assist each Department in the progressing of their works.

FJI MUSEUM ORGANISATIONAL STRUCTURE 2015



Our Vision:

The Fiji Museum inspired and promotes respect for all the diverse cultures of Fiji.

Our Mission:

The Fiji Museum will become known as a world-class museum. It will enhance this reputation by working locally, nationally and internationally to maintain and strengthen its focus on the diverse cultures of Fiji. It will be a place where the tangible and intangible heritage of these cultures is safeguarded and made accessible to community members and researchers. Its innovative and imaginative exhibitions and programmes will serve local communities and be a significant draw for all visitors. It will make a difference in people's lives.

The road to achieving the above vision and mission of the Fiji Museum is strengthened through the amalgamation of the foregoing variables:

- (a) Assets of the Fiji Museum (rather in a dilapidated state) and with the support of Fijian Government, through its 2015 budget, made capital provisions of \$350,000;
- (b) Human resources with a mix of technical and administrative background;
- (c) An operational grant set aside by the Fijian Government specifically for the Fiji Museum totalling \$330,000;
- (d) Sponsorship support from corporate bodies and private individuals alike;
- (e) International donor assistance; and
- (f) Fundraising and revenue generating mechanisms of the Fiji Museum

Strategic Priorities (Goals) of the Fiji Museum

The *Fiji Museum Strategic Plan 2012 - 2017* sets the strategic priorities and direction of the Fiji Museum for 2015. The plan is synced to the *Memorandum of Agreement between the Fijian Government and the Trustees of the Fiji Museum* key performance indicators signed at the beginning of the financial year. These key strategic priorities implemented encompass the following:

- (a) Develop national and international reputation as world class Museum.
The Museum strives to serve the people of Fiji and broader communities throughout the world. It is already known world-wide and will develop a reputation of being world-class by the calibre of its professional practices, by seeking partnerships and innovative programmes.
- (b) Enhance the Museum's potential to attract visitors.
The Fiji Museum is a popular destination for visitors. The Museum will continue to develop exhibitions, programmes and services to strengthen its ability to offer visitors a great experience. The Museum will strive to become "the place where people love to go".
- (c) Develop a centre for the repository of all Fijian archaeological sites.
The Fiji Museum plays an important leadership role in the preservation and documentation of Fiji's archaeological record. By creating a centre where all information relating to this record, whether it is gathered by local initiatives or foreign researchers, the Museum will ensure the integrity of Fiji's history.
- (d) Develop the Collections and improve the collections storage.

The Fiji Museum is mandated to develop and safeguard collections. The Museum will develop an acquisition program, maintain its collections to the highest standards possible and improve collections storage.

- (e) Develop Staff and business practice and infrastructure.

The Fiji Museum will operate in such a way to ensure best practices and provides a positive environment and appropriate resources that will enable staff to undertake their work.

Fiji Museum Departments

The following Departments make up the Fiji Museum and all are responsible for the implementation of the strategies, priorities and goals as stipulated in its Strategic Plan:

DEPARTMENT	ROLE
Archaeology Department	Implements activities of the Museum relating to the identification, mapping, preservation and demarcation of historical sites around Fiji. The said also includes archaeological excavation conducted including the facilitation of archaeological impact assessment for communities, Government and developers alike.
Accounts Department	The latter does not only control and manages the finances of the Fiji Museum; it also acts as a revenue collection mechanism for the organisation. The Accounts manages the Shop and also the visitor Admissions.
Education Department	Schools and children being a major stakeholder for the Museum are inundated with programs that add to their visit to the Museum. Programs, exercises including school tours, research assistance among others is offered by the said Department to student visitors.
Exhibition Department	Responsible for upkeep of displays and exhibition galleries in the museum including the conduct of mobile exhibitions and external displays. With those individuals and organisations wishing to set up displays in the Museum temporary Gallery, the Department assists those interested in setting up the display/gallery.
Collections and Conservation Department	The Department acquires and receives objects and other materials donated to the Fiji Museum. On the same, the Department through the Registrar assesses objects and recommends to the Trustees the de-accession of those objects that may not be appropriate to remain as part of the Museum collection or have failed the requirements set. The Department also maintains the Museum Archives and Library and addresses the conservation – cleaning, repair and fumigation of objects and the museum.
Marketing and Events Department	Marketing plays an important part as it promotes the museum and its activities, creates awareness and advocacy on programs and looks for sponsors that would assist the Museum in-kind and financially in the implementation of its priorities. The Events Team basically prepare the Museum for events and organise events for the Museum.

FOCUS 1: A DYNAMIC INSTITUTION**1. DRAFT NATIONAL POLICY FOR MUSEUMS IN FIJI**

A study commissioned by the Department of Heritage & Arts in 2014 titled “Safeguarding Heritage, Celebrating Diversity”, was workshopped by the Fiji Museum to address the gaps identified in the analysis, sift through the recommendations identified and also work towards developing a National Fiji Museum Policy. It was agreed that work on the policy to spread out over the coming years since the Museum does not have specific funds dedicated towards the development of a policy. The Department of Heritage & Arts to assist in this regard.

2. PACIFIC WORLD HERITAGE ACTION PLAN MEETING & WORKSHOP 2015.

A convergence co-organised by the World Heritage Centre (UNESCO), Fiji Museum, Pacific Heritage Hub (USP), Department of Heritage & Arts (Fiji), and UNESCO (Apia Office), it brought together various Pacific nation representatives to the Southern Cross Hotel, Suva from 01/12 – 04/12/15. The “Pacific World Heritage Action Plan 2010-2015” which was developed in 2009 by Pacific state parties to the 1972 World Heritage Convention had come to an end and the meeting/workshop was meant to:

- (a) Review the Pacific World Heritage Action Plan (2010-2015).
- (b) Develop and approve a new Regional World Heritage Action Plan for the Pacific (2016-2020).
- (c) Enhance regional cooperation amongst the Pacific World Heritage Network.

A copy of the approved Action Plan 2016-2020 can be accessed from the web address:

<https://whc.unesco.org/document/142213>.

3. MINISTRY OF DEFENCE (FIJ) PROPOSAL TO BUILD A MILITARY MUSEUM.

Discussions begun with the Ministry of Defence, National Security and Immigration on a proposal to extend a portion of the Fiji Museum to accommodate a new wing to be known as the Military Museum. This capital works will be fully funded by Government of Fiji. The discussion also included identifying reservoir of resources to address so that a comprehensive collation of data relating to our servicemen engaged during World Wars and other military engagement prior or subsequent thereafter can be showcased. So a call for public assistance, engagement of ex-servicemen and the involvement of armed forces and related institutions was imminent.

4. VISITOR ARRIVALS AND ADMISSION INTO THE MUSEUM.

In 2014, the Hon. Minister for Education, Heritage & Arts made a verbal directive that all Fiji school students (Early Childhood, Special Education, Primary and Secondary School) will not be charged an entry fee when visiting the Museum. This became effective on 01 January 2015.

Data collated on visitors to the Fiji Museum are divided according to the following variables:

VISITOR ARRIVALS	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
Tourist Adult	3143	2971	3595	3242
Tourist Children	629	749	1172	750
Local Adult	1045	1036	2398	2651
Local Children	377	1461	4854	3763
Voucher Adult	165	923	Not available	Not available
Voucher Children	32	36	Not available	Not available

VISITOR ARRIVALS	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
TOTAL	5256	7176	12019	10406

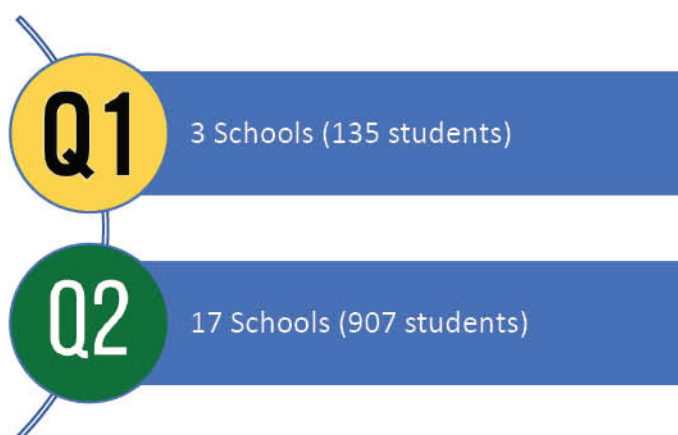
Table 2: Quarterly distribution of visitors to the Fiji Museum in 2015.

Total visitors to the Fiji Museum in 2015 were **34,857**.

5. EDUCATIONAL PROGRAMS AND SCHOOL TOURS.

The Fiji Museum remains one of the most visited places by students and schools in 2015. The review of the school curriculum to include the use of its galleries as a research and study has resulted in the dramatic increase of student visit from 377 in Quarter 1 to 4854 in Quarter 3 of the same year. Other attributing factors included: (a) free of charge entry fee of children when entering the museum; (b) the museum being a hub of activity for children touring the country while senior students in primary and secondary sitting for external exams, and (c) the Fiji Museum Open Days drawing on increased “returning students” bringing their peers (and schools) with them.

Fiji Schools visiting the Fiji Museum:



The Fiji Museum Education Department also organises school holiday programs together with various stakeholders:

(a) *Introduction to Chinese Language & Culture.*

A two- ½ day program held at the Fiji Museum deck, the activity was facilitated by the Embassy of the People’s Republic of China and the Confucius Centre at the University of the South Pacific. The Fiji Museum had invited 100 school students to be part of the program from 15th – 16th January 2015.

(b) *School Holiday Programme on iTaukei Culture.*

Funded by the Department of Heritage & Arts with the support of the Ministry of Education, Heritage & Arts Divisional Education Offices in the North and West, there were two programmes of the same theme held in Labasa and Lautoka on two separate occasions. The Northern Division workshop was held at the Holy Family Secondary School in Labasa from 18th – 20th August 2019. The Western Division Workshop was held at the Fiji Cane Growers Hall in Lautoka from 25th – 27th August 2015. Co-organised by the Fiji Museum and the Fiji Arts Council, it attracted students from all ethnicities and communities in both divisions where they are taught the basics of masi designs, and mat weaving by practitioners. The students are also taught names of traditional artefacts and its users. This was carried out by the Fiji Museum experts.

(c) *International Training on Seashell Crafting for Melanesian Spearhead Group Countries.*

Hosted by the Fiji Museum and funded by Indonesian Government, the workshop was held from the 6th – 13th September 2015 at the Fiji Museum and involved 20 participants from

various organisations, government Ministries and individual entrepreneurs. The primary purpose was to establish networks and introduce an innovative way of using local resources such as seashells to create creative crafts.

FOCUS 2: MUSEUM AS A CULTURAL ATTRACTION.

6. FIJI MUSEUM OPEN DAY

An activity which began in the 1990s, for a long time it was not revamped until March 2015 when the first Fiji Museum Open Day was revamped in a new series inaugurated by the Hon. Minister for Education, Heritage & Arts and endorsed by the Fiji Museum Board of Trustees. The Open Day was held on the last Saturday of each month, with a specific theme set and an honoured guest gave opening speeches to kick start the day. With funding by the Department of Heritage & Arts allotted every month totalling \$5,000 for the event, it brought together many stakeholders and organisations with similar ethos thereby not only leveraging the role of the Fiji Museum but the network with different organisations.

In 2015, the Fiji Museum Open Day statistics are as follows:

DATE	THEME	VISITOR ESTIMATES
April 25 th	Family Fun Day	523
May 30 th	Celebrating Giriti & International Museum Day	887
June 20 th	Celebrating International Archives & Music Day	1045
July 25 th	Arrival of the Missionaries in Fiji	1287
November 28 th	Celebrating the 60 th Anniversary of the Fiji Museum	990
December 19 th	Celebrating Christmas at the Museum	649
6 Open Days	TOTAL	5381

7. FIJI MUSEUM EXHIBITIONS AND DISPLAYS

The primary role of the Fiji Museum is to install exhibitions and set up displays inside the Museum Galleries using objects that are kept in storage. The idea is to create a theme based on a storyline developed and these will be exemplified through the objects displayed, associated captions, and short narratives based on archival materials including photographs and illustrations which may tell a story about the object. Exhibitions and displays are also done external at the invitation of various stakeholders and the Museum often encourages its partners that any Fiji Museum set up needs to be inside a building. Mobile exhibitions tend to be different as the exhibition is moving constantly and no exhibition is static. In this financial year, the Museum installed the following displays for the general public:

(a) *Chiefly Adornment display.*

The idea behind the display is to celebrate the creativity and artistry of those who have been assigned traditionally to dress our chiefs during ceremonial occasions. They are the only ones allowed to perform such task. On the same, the innovation of our crafts people who put together different materials whether its pieces of whale's tooth moulded with a piece of precious wood such as Yasi or even embedded on a turtle shell. The skills to put these elements together are impeccable. And ultimately, it's the stature of the Chiefs once adorned with these ornaments is that which is admired and revered.

(b) "Cannibalism" Display

The purpose the display was to share with visitors that the forefathers of the iTaukei were not only eaters of human flesh and organs but these are done elaborately in a ritual. It is not an everyday undertaking where human flesh is the main source of nourishment. The last known cannibal and the remaining utensils from his dwelling including other cannibalistic tools and materials collected from other parts of Fiji were on display. This drew a lot of attention from international visitors.

(c) Royal Air Force No. 5 Squadron Photographic Display

Celebrating the contribution of the Royal NZ Air Force to Fiji during World War 2 while stationed at Laucala Bay (Muanivatu) between 1941 and 1965, the New Zealand High Commissioner to Fiji donated photographs which were exhibited at the Fiji Museum Art Gallery.

(d) GIRMIT Day celebrations Display

Honouring fallen Girmityas, the Fiji Museum also put up a display using its collections (mostly photographs) at the Suva Civic Centre where the celebrations were being held. The Fiji Museum has a permanent gallery dedicated to descendants of the indentured labourers.

(e) Tuvata – an Inaugural Art Exhibition

This exhibition is a result of the Fiji Museum working together with some of the prominent local artists in Fiji to promote the arts locally and internationally.

(f) Levuka Community Centre Museum Display

Between 9th and 12th June, two staff of the Fiji Museum, Vika Musumoto and Salini Pillay, travelled to Levuka to assist staff of the National Trust of Fiji manning the community display to dust and clean display objects including caption checks. This was successfully facilitated.

(g) Music Festival 2015

To celebrate World Music Day, the Fiji Museum and the Alliance Francaise (Fiji) co-organise the festival to celebrate our musical diversity. First launched in 1982 in France by the Ministry of Culture and Communication, the aim is to give free access to Music to everyone and everywhere around the world. IT is organised annually coinciding with the European Summer's Solstice. To date 800 cities in more than 130 countries hold a network of the music festival simultaneously.

(h) Vatu-i-Ra Seascape Artist Exhibition

Collaboration between the Fiji Museum and WCS (World Conservation Society), 30 Fijian artists displayed 75 pieces of art to celebrate the raw beauty of the Vatu-i-Ra Seascape. The importance of raising awareness about the need to protect the seascape for Fiji as a whole is pivotal,

(i) VIRTUAL MUSEUM EXHIBITION

The idea behind the Virtual Museum is to put on-line images of objects and associated galleries in the Museum so that visitors online and our diaspora communities overseas could see, hear or read narratives regarding these objects and the entire Museum exhibition. The contract was awarded to First Fighter Co. Ltd for \$36,000. The initiative was funded by the Ministry of Education, Heritage & Arts. Work on the initiative will culminate in the next financial year.

FOCUS 3: A REPOSITORY FOR ARCHAEOLOGICAL MATERIALS AND INFORMATION.

8. RESEARCH, MAPPING, INTERPRETATION & EXCAVATION OF “OBJECT” OF ARCHAEOLOGICAL OR PALEONTOLOGICAL INTEREST.

Under the POAPI Act, the Board empowers the Fiji Museum to issue permit or authorise the research, mapping, interpretation and excavation of objects and monuments of archaeological or paleontological interest. The Archaeology Department – Prehistory and Historical Archaeological Unit is responsible for facilitating this task.

The following archaeological impact assessments (AIA) were conducted in 2015:

NO.	DATE OF INVESTIGATION	REQUESTEE	FINDINGS
1	28 th Jan. – 6 th Feb. 2015	Ram Royal Resort Ltd.	Assess site belonging to Mataqali Nasasau of Tamasua & Nabukeru Village, Yasawa due to a proposed hotel development. The cemetery at Nanuya was the only site identified. The parties agreed to a relocation of the burial site. And the team was involved in completing the latter activity.
2	10 th Feb. – 12 th Feb. 2015	Yavusa Rokotuitai, Navuso.	Assess land belonging to said Yavusa due to on-going development in the area. Identified site called Naqali – an old fortification war ditch protection old village site.
3	11 th Feb. – 13 th Feb. 2015	Mataqali Senikura, Yavusa Tubeinoqi.	Assess old village sites Korovajuma and Bukusia at Raiwaqa, Nadroga due to a proposed eco-tourism venture. Both sites were confirmed and a buffer established.
4	18 th Feb. – 20 th Feb. 2015	Maciusela Susu Yavusa Nasau Natawa Village	Whilst request came from the Nausori Highlands, the sites proposed for survey were located in the Nadi district. Only one site – Saravi was confirmed and a buffer established.
5	May 2015	Office of the Prime Minister	Assess wreckage of the “Syria” and associated spaces where those on board the ship were buried or temporarily accommodated prior to settlement across Fiji. Oral accounts and site identification were completed thereafter by the Fiji Museum Team.
6	17 th – 27 th July 2015	Tokatoka Molau, Mataqali Kama, Buca Village, Natewa, Cakaudrove.	Because of development in the area, the Tokatoka requested the Museum to assess the site and confirmed the existence of the Moalu Hill Fortification Site.
7	25 th August 2015	Fiji Sports Council	The Sports Council at Sigatoka Town discovered at Veivadravadra Park archaeological material during recent excavations. The Fiji Museum sent a team to excavate further and salvage materials from the site.
8	26 th August 2015	Argo Environmental Consultants, Hawkins Infrastructure (NZ) & Fiji Electricity Authority.	Assess a site that became known as Bulu at the request of the following organisations on behalf of the Mataqali Naqereqere and the Yavusa Nubu at Nadarivatu. This was part of a larger EIA ¹ initiative. The site was first uncovered after preliminary stages of geotechnical studies on the site as part of the proposed Nadarivatu Hydropower Scheme. During this assessment, the site was confirmed to exist and evidences identified

¹ Environmental Impact Assessment

NO.	DATE OF INVESTIGATION	REQUESTEE	FINDINGS
			resonate with the oral accounts shared by the community.
9	14 th – 18 th September 2015	Yavusa Motu, Tavua Village, Ba.	Because of touristic activities happening around their sacred site (without their consent) and news of development proposed, the said tribe had requested the Fiji Museum to demarcate the site. This was confirmed after the visit by the Museum team confirming other features.
10	24 th – 25 th November 2015	Roko Tui Ba Ba Provincial Office.	The Fiji Museum successfully conducted the excavation and relocation of the burial site and body of a 3 weeks old foetus from the Vuda District School to the Vuda Village Burial grounds.
11	8 th – 12 th December 2015	Professor Joeli Veitayaki, USP.	To ascertain a cultural trail on the island of Gau, five (5) sites were identified at Malawai Village, 5 sites at Vanuaso Village, and 1 at Nawaikama Village. Disturbances to site include farming by the local villages and animal herding in the areas identified to be of cultural significance.
12	10 th – 11 th December 2015	Yavusa Kubulau, Naitutu Village, Tailevu.	At the request of the said Yavusa, the team conducting assessment identified a site, Nakorovou, which has been disturbed due to various human activities in the area. The site was allotted a buffer zone and recommended to the community for clearing and demarcation so that no further intrusion to affect boundary.
13	14 th – 15 th December 2015	Mataqali Nadrani, Yako Village, Nadroga.	The primary goal of request is for the Fiji Museum to confirm and mark sites of cultural significance identified. A site known as Korovula was identified.
14	2015	Ministry of Forestry & Stakeholders	REDD + Cultural Heritage Sites Survey. More than 30 sites were identified and verified by the Fiji Museum Team participating.

9. ARCHAEOLOGICAL CONSULTATIVE SESSIONS.

The following **consultations** regarding cultural heritage sites vs. land access were conducted in 2015:

	Quarter 1				Quarter 2				Quarter 3				Quarter 4			
Divisions	Nth	Wst	Cen	Est	Nth	Wst	Cen	Est	Nth	Wst	Cen	Est	Nth	Wst	Cen	Est
Consultations	1	7	3	Nil	Nil	Nil	1	Nil	2	7	5	Nil	2	1	1	1

10. ISSUE OF PERMITS

Under the POAPI Act, the Fiji Museum also **issue permits** to researchers and organisations:

(a) That undertake archaeological excavations in Fiji:

TYPE OF PERMIT	NAME	ORGANISATION	EXCAVATION SITE
Permit A: Excavate	Julie Field	Ohio State University, US.	Sigatoka Valley, Nadroga
Permit A	Luke Thompson	Queensland Art Gallery Brisbane	Old Balawa Estate Cemetery, Lautoka

- (b) Those who wish to **remove material** of archaeological and paleontological interest to Fiji overseas for research purposes:

TYPE OF PERMIT	NAME	ORGANISATION	SOURCE
Permit C: Removal of archaeological material	Julie Field	Ohio State University, US	Fiji Museum Archaeological Storeroom
Permit C.	Luke Thompson	Queensland Art Gallery Brisbane	Old Balawa Estate Cemetery, Lautoka.

- (c) Those who wish to conduct **research in-situ** on Fiji Museum Collections:

TYPE OF PERMIT	NAME	ORGANISATION	SOURCE
Permit E: Research Fiji Museum Collection	Basil Reid	University of West Indie.	Fiji Museum Archaeological Storeroom

FOCUS 4: IMPROVED ACQUISITION AND COLLECTION

11. CONSERVATION WORKS

The Fiji Museum lacks expert Conservators. We currently have two individuals who have no background in any of the sciences necessary to foster a career as a museum conservator but the two have the passion and enthusiasm to carry out the work in a conservation laboratory. At present, the Museum relies on international internship and short term training to send the two Conservation Staff to attend. On the same token, visiting expert Conservators provide the necessary assistance needed also.

Some of the major conservation works conducted in this financial year included:

- Rearranging the storage area with the assistance of the US Naval men aboard the USNS Mercy which was docked in Suva. They assisted to a large extent in arranging for the transition of the objects from old and overcrowded stand to new rack.
- The routine monitoring and clearing of objects and display cases from wood borers and insects.
- A total of 79 objects were treated in 2015.
- The Fumigation of the Fiji Museum was important. This was conducted on 27th December 2015. This involves fogging and misting. In such cases staff are encouraged to stay home or move to the Administrative Block and use as their station while fumigation takes place.
- Preparation of 3D condition report for 21 objects proposed for loan by the Sainsbury Centre of the Arts, University of East Anglia, Norwich, UK.

12. RESEARCH ACCESS – FIJI MUSEUM LIBRARY

The Fiji Museum has a small reference library which is open to researchers and the general public for access and use. The below is statistics of people using our library.

REPORTING	QTR 1	QTR 2	QTR 3	QTR 4
Library Research	16 individuals	59 individuals	40 individuals	45 individuals

13. ACQUISITION OF OBJECTS AND MATERIALS.

The Fiji Museum is also mandated under the Fiji Museum Act to receive or acquire materials and objects which after careful consideration meet the Fiji Museum acquisition requirements. The following materials were received by the Fiji Museum Collections Team:

(a) Reverend Cyril Bavin Furniture.

A New Zealand-born Minister who came to Fiji in 1901 Reverend Cyril Bavin instituted the industrial mission teaching wood works and furniture making. He later returned to the UK and joined the British Army in 1916. The furniture followed him to Great Britain when his family settled in West London in the 1920s. However when he returned to Australia during World War 1, the furniture was used and passed down through generations before it was handed over to the Fiji's High Commission to the UK, Ambassador Solo Mara. It was then sent back to Fiji where the final touches were done by the RFMF Engineers before handing it over to the Methodist Church. The furniture set was handed to the Fiji Museum on 9th July 2015 by the Hon. Prime Minister.

(b) Ms. Croke records and materials.

Ms. Croke of New South Wales, Australia handed over old native land amps dated to 1972 and an old piece of Masi.

(c) Display Cases donation

The Reserve Bank of Fiji donated 3 display cases to the Fiji Museum which had been distributed to all galleries where such case is needed most.

14. DIGITIZATION.

Most museums around the world are moving towards digitization of its records to allow for ease of access and also to provide a backup for its current archival collections. The same applies to the Fiji Museum where it still hold in its archival collection analogue materials in the form of VHS Cassettes tapes, audio cassette tapes, hard copy of photographs, old manuscripts, Reels, slide glasses etc.

Major digitization initiatives include:

- (a) Digitization of Museum photographs – more than 500 were digitized in 2015.
- (b) Digitization of archaeological reports from the 1980s to the new millennium (2000).

FOCUS 5: GOOD BUSINESS PRACTICE, IMPROVED FACILITIES, and STAFF DEVELOPMENT.

15. STAFF CAPACITY BUILDING

The Fiji Museum does not have a specific training allocation under its budgetary provisions therefore it relies on Government, local institutions and international organisations invitations to be able to send staff for capacity purposes in-country and overseas as well.

DATE	NAME OF TRAINING	HOST	VENUE	STAFF ATTENDED
16 – 17 March 2015	Customer Service Skills Workshop	Ministry of Education; SPC ²	MOEHA ³ Conference Room, Suva.	Ms. Susan Masi
25 th June 2025	Customer Service	Ministry of Education, Heritage & Arts	MOEHA Conference Room, Suva	Ms. Nai Nukumoce Ratu Jone B.

² Secretariat of Pacific Community or now known as Pacific Community.

³ Ministry of Education Heritage & Arts

DATE	NAME OF TRAINING	HOST	VENUE	STAFF ATTENDED
2st July 2015	Fire Drill Training	Ministry of Education Heritage & Arts	MOEHA Conference Room Suva	Ms. Mereia Lesi
4 th – 11 th July 2015	8 th Lapita Conference	ANU ⁴ MSG ⁵	Vanuatu	Mr. Elia Nakoro Mr. Sakiusa Kataiwei
27 th July – 7 th August 2015	Planning for the Conservation and Development of Historic Towns & Urban Centres	WHITRAP ⁶ DHA ⁷ UNESCO World Heritage Office	De Vos by the Park, Suva	Mr. Jotame Naeletia
5 th – 7 th August 2015	Vanuatu Illicit Trafficking Workshop	UNESCO ⁸	Vanuatu Cultural Centre, Vanuatu	Adi Meretui Ratunabuabua.
6 th August 2015	How to Write Cabinet Papers?	Office of the Prime Minister	MOEHA Conference Room, Suva	Mr. Elia Nakoro
6 th – 7 th August 2015	Inception Workshop for Discovering Nature-Based Products and Building Capacities for the Application of the Nagoya Protocol	Department of Environment (Fiji); UNDP ⁹	Suva	Mr. Elia Nakoro
21 st – 22 nd August 2015	Tentative Consultation & Planning Workshop	Department of Heritage & Arts	Suva	Mr. Elia Nakoro Mr. Sakiusa Kataiwei
24 August 2015	Customer Service	Ministry of Education, Heritage & Arts	MOEHA Conference Room, Suva	Ms. Vika Musumoto
3 rd – 4 th September 2015	Occupational Health & Safety	Ministry of Education, Heritage & Arts	MOEHA Conference Room, Suva	Ms. Mereia Lesi. Ms. Mereoni Camailakeba
14 th – 26 th September 2015	RE-ORG China – International Workshop	ICCROM ¹⁰ CACH ¹¹ , China SACH ¹² , China	Chengdu, China	Mr. Elia Nakoro
6 th October 2015	Occupational Health & Safety	Fiji Museum	Fiji Museum, Suva	Mr. Sakiusa Kataiwei
28 th September – 19 th December 2015	JICA training on Museum & Community Development	Japan International Cooperation Agency	Osaka, Japan	Ms. Vika Musumoto
TOTAL TRAINING :	11 different Training Sessions		TOTAL STAFF:	18 Staff

Case studies displaying that lessons learnt at these training were implemented include:

- Fire Warden Training at the Museum solely for Museum Staff resulting in the appointment of Fire Warden.
- In as far as cabinet papers are concerned, as aspects of its outline are now used by the Archaeology Team to prepare submissions for demarcation of sites.
- Fiji Museum OHS Committee was set up.
- Conservation salvaging undertaken on Makogai Island and contribution to Levuka World Heritage building conservation.

⁴ Australian National University

⁵ Melanesian Spearhead Group

⁶ World Heritage Institute of Training and Research for the Asia and Pacific Region (WHITRAP)

⁷ Department of Heritage & Arts

⁸ United Nations Educational, Scientific and Cultural Organization

⁹ United Nations Development Program.

¹⁰ International Centre for the Study of the Preservation and Restoration of Cultural Property.

¹¹ Chinese Academy of Cultural Heritage.

¹² State Administration of Cultural Heritage.

- (e) The RE-ORG resulting in re-cataloguing and packing of archaeological materials kept in storage.

16. STUDENT INTERNSHIP.

The Fiji Museum also received 7 x Year 11 student interns in 2015 that were part of work shadow program and student career activity in their respective schools.

The student intern group included:

- (a) 3 x students from Marist Brothers High School.
- (b) 3 x St. Josephs Secondary School.
- (c) 1 x International Secondary School.
- (d) 1 x Sigatoka Methodist College.

The students were engaged in:

- (a) Digitization work with the archaeology section;
- (b) Study and recording of archaeological materials kept in storage;
- (c) Excavation of a baby foetus from Vuda District School Compound and relocation to the Vuda Village Traditional Burial Ground;
- (d) Assist the Education Team in taking primary school students on tour of the Fiji Museum.

17. FIJI MUSEUM COMMITMENT AWARD

At the end of 2015, the Department of Heritage & Arts organised a Culture Sector Planning Workshop for all cultural agencies in Levuka, Fiji. The primary idea is to link the deliverables of the agencies to the Department of Heritage & Arts priorities which in turn links to Governments National Development Plan through the Ministry of Education, Heritage & Arts Strategic Development Plan.

At the culmination of the workshop, the Fiji Museum was awarded with a COMMITMENT AWARD for excellence in Service in the Culture Sector in 2015.

18. COMPLETION OF THE MUSEUM EXTERNAL ABLUTION BLOCK CAPITAL PROJECT.

The Fiji Museum Restroom (new) building adjacent to the Fiji Museum veranda (deck) was completed in November 2015. This was one of the major achievements of the Fiji Museum. The capital project for 2015 was funded by Government of Fiji.

FIJI MUSEUM

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2015

In accordance with a resolution of the Board of Trustees, the Trustees herewith submit the Statement of Financial Position of the Museum as at 31 December 2015, the related Statement of Income and Expenses and Retained Earnings and the Statement of Cash Flows for the year then ended on that date and report as follows:

Board of Trustees

The Trustees in office during the financial year and up to the date of this report are:

- Kate Vusoniwailala - Chairperson (appointed on 20 October 2016)
- Saimoni Waibuta (appointed 2 November 2016)
- Chandra Umaria (appointed on 27 January 2017 and retired on 14 January 2019)
- Alison Burchell (appointed on 2 February 2018 as incumbent Permanent Secretary for Education, Heritage & Arts)
- Asaeli Tokalau (appointed 14 January 2019)
- Sipiriano Nemani (appointment as incumbent Director of the Museum)

The Museum did not have a functioning Board of Trustees during the financial year 2015. The Board of Trustees listed above were appointed after the end of this financial year and to finalise the financial statements for the year ended 31 December 2015 have relied on the documents and financial information provided to them by management. In reliance of management's undertaking that the financial information is accurate and verified, the Trustees are approving these financial statements. No personal liability is to be attributed to the current Trustees in this respect and the Museum agrees to fully indemnify the said Trustees against all liability.

Principal Activity

The Fiji Museum is a statutory body and is governed by the Fiji Museum Act and its principal activity is the safekeeping, preservation and the display of Fiji's historical artifacts. There has been no change in this activity during the year.

Results

The operating deficit for the year was \$3,113.

Reserves

The Trustees recommend that no amounts be transferred to reserves for the year.

Unusual Transactions

Apart from the matters outlined in this report and other matters specifically referred to in the financial statements and the auditors report, in the opinion of the Trustees, the results of the operations of the Museum during the financial period were not substantially affected by any item, transaction or event of a material unusual nature, nor has there arisen between the end of the financial period and the date of this report any item, transaction or event of a material unusual nature likely, in the opinion of the Trustees, to affect substantially the results of the operations of the Museum in the current financial period, other than those reflected in the financial statements.

Events Subsequent to Balance Date

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

Other Circumstances

As at the date of this report :

- a) No charge on the assets of the Museum has been given since the end of the financial year to secure the liabilities of any other person;
- b) No contingent liabilities have arisen since the end of the financial year for which the Museum could become liable; and
- c) No contingent liabilities or other liabilities of the Museum has become or is likely to become enforceable within the period of twelve months after the end of the financial year which, in the opinion of the trustees, will or may substantially affect the ability of the Museum to meet its obligations as and when they fall due.

As at the date of this report, the Trustees are not aware of any circumstances that have arisen, not otherwise dealt with in this report or the Museum's financial statements, which would make adherence to the existing method of valuation of assets or liabilities of the Museum misleading or inappropriate.

For and on behalf of the Board and in accordance with a resolution of the Trustees this 25th day of July 2019.



.....
Chairperson of the Board of Trustees

Auditor's Independence Declaration to the Board of Trustees' of Fiji Museum

As lead auditor for the audit of Fiji Museum for the financial year ended 31 December 2015, I declare to the best of my knowledge and belief, there have been:

- (a) no contraventions of the auditor independence requirements in relation to the audit; and
- (b) no contraventions of any applicable code of professional conduct in relation to the audit.

This declaration is in respect of Fiji Museum.



Ernst & Young
Chartered Accountants



Steven Pickering
Partner
Suva, Fiji

25 July 2019

INDEPENDENT AUDITOR'S REPORT

To the Minister for Education, Heritage & Arts

Report on the Audit of the Financial Statements

Disclaimer of Opinion

We were engaged to audit the financial statements of Fiji Museum ("the Museum"), which comprise the statement of financial position as at 31 December 2015, and the statement of income and expenses and retained earnings, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

We do not express an opinion on the accompanying financial statements. Because of the significance of the matters described in the Basis for disclaimer of opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

Basis for Disclaimer of Opinion

- (i) The financial statements do not include the comparatives for the year ended 31 December 2014. The Museum was not able to prepare financial reports for the financial years 31 December 2010 to 31 December 2014 as financial information and records were confiscated for investigation by the Fiji Independent Commission against Corruption. At the date of our report, the financial information and records have not been returned to the Museum. Verification of balances as at 31 December 2014 and prior years also enter into our determination of operating surplus and the statement of financial position of the Museum for the year ended 31 December 2015.
- (ii) We were appointed as auditors of the financial statements for the year ended 31 December 2015 in 2018. Alternative audit procedures on revenue from exchange transactions were not practicable due to the timing of the audit and the lack of adequate audit evidence. Consequently, we are unable to confirm the amount recorded as revenue from exchange transactions beyond the amounts recorded in the Museum's books.

Responsibilities of the Board of Trustees and Management for the Financial Statements

The Board of Trustees and management are responsible for the preparation and fair presentation of the financial statements in accordance with accounting policies described in Note 1 to the financial statements. This responsibility includes: designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making estimates that are reasonable in the circumstances.

In preparing the financial statements, the Board of Trustees and management are responsible for assessing the Museum'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 Board of Trustees and management either intend to liquidate the organisation or to cease operations, or have no realistic alternative but to do so.

The Board of Trustees and management are responsible for overseeing the Museum's financial reporting process.

INDEPENDENT AUDITOR'S REPORT continued

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to conduct an audit of the Museum's financial statements in accordance with International Standards on Auditing and to issue an auditor's report. However, because of the matters described in the Basis for disclaimer of opinion section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

We are independent of the Museum 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 our audit of the financial statements in Fiji, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.



Ernst & Young
Chartered Accountants



Steven Pickering
Partner
Suva, Fiji

25 July 2019

FIJI MUSEUM
STATEMENT OF REVENUE AND EXPENSES AND RETAINED EARNINGS
FOR THE YEAR ENDED 31 DECEMBER 2015

	Notes	2015
REVENUE		\$
Revenue from non-exchange transactions	2(a)	494,088
Revenue from exchange transactions	2(b)	463,869
Total revenue		<u>957,957</u>
EXPENDITURE		
Operating expenses	2(c)	411,085
Administrative expenses	2(d)	240,683
Salaries and employee benefits	2(e)	309,302
Total expenditure		<u>961,070</u>
Deficit for the year		<u>(3,113)</u>
Opening accumulated surplus	9	<u>212,756</u>
Closing accumulated surplus		<u>209,643</u>

The accompanying notes form an integral part of the Statement of Income and Expenditure and Retained Earnings.

FIJI MUSEUM
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31 DECEMBER 2015

		2015
	Notes	\$
Assets		
Non-current assets		
Plant and equipment	4	<u>31,830</u>
Total non-current assets		<u>31,830</u>
Current assets		
Cash and cash equivalents	3	<u>279,830</u>
Total current assets		<u>279,830</u>
Total assets		<u><u>311,660</u></u>
Equity and liabilities		
Museum's Equity		
Accumulated surplus		<u>209,643</u>
Total equity		<u>209,643</u>
Current liabilities		
Trade and other accruals	5	<u>102,017</u>
Total liabilities		<u>102,017</u>
Total equity and liabilities		<u><u>311,660</u></u>

The accompanying notes form an integral part of the statement of financial position.

FIJI MUSEUM
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2015

	Note	2015
Operating Activities		
Net (loss) for the year		(3,113)
Non cash adjustments:		
Increase in trade creditors and other accruals		<u>102,017</u>
Net cash provided by Operating Activities		<u>98,904</u>
Net increase in cash and cash equivalents		98,904
Cash and cash equivalents at the beginning of the year		180,926
Cash and cash equivalents at the end of the year	3	<u><u>279,830</u></u>

The accompanying notes form an integral part of this Statement of Cash Flows.

1) Summary of significant accounting policies

The financial statements have been drawn up in accordance with the accounting policies of the Museum which is based on the accounting practices of the Ministry of Education, Heritage & Arts. The amounts in the financial statements are recorded on a semi-accrual basis.

The principal accounting policies adopted by the Museum are stated to assist in the general understanding of these financial statements. The accounting policies adopted are consistent with those of the previous years except as stated otherwise.

All amounts are stated in Fijian dollars.

a) Basis of Accounting

Transactions of the Museum are recorded largely on a cash basis with capital expenditure capitalised as asset. To match expenses for the period incurred, expenses unpaid at the end of the year but which relate to the current year are accrued. The largely cash basis of accounting adopted by the Museum has inherent limitations including the non-recognition of fixed assets vested with, received/donated to the Museum.

b) Revenue Recognition

Revenue is recognised to the extent that it is probably that the economic benefit will flow to the Museum and revenue can be reliably measured. Revenue is measured when earned at the fair value of consideration received.

(i) Revenue from non-exchange transactions

Revenue from non-exchange transactions are recognised as revenue when received. Revenue from non-exchange transactions include grants from Government, government agencies and international bodies to support the Museum's operating expenditure budget for the year. Revenue from non-exchange transactions also include donations and gifts to the Museum.

(ii) Revenue from exchange transactions

Revenue from exchange transactions are transactions in which the Museum receives assets or services and directly gives approximately equal value (in the form of cash, goods or services or use of assets to a customer in exchange. For the Museum, revenue from exchange transactions include admission fees, Gift Shop sales, consultancy income, rental and hire income, administration charges and any other income for which the Museum has to deliver an equivalent value of service or use of assets. Revenue is recognised at point of sale.

c) Plant and equipment

All fixed assets purchased by the Museum are initially recorded at cost with depreciation being deducted on all tangible fixed assets, so as to write off the cost of each asset over their expected useful economic lives using the straight line method. The rates used are 10% per annum using the Straight Line method.

Fixed assets which have been vested with or donated to the Museum have not been recognised in the Statement of Financial Position.

d) Trade and other accruals

Liabilities for trade creditors and other amounts are carried at cost (inclusive of VAT where applicable) which is the fair value of the consideration to be paid in the future for goods and services received whether or not billed to the organisation. Amounts payable that have been denominated in foreign currencies have been translated to local currency using the rates of exchange ruling at the end of the financial year.

FIJI MUSEUM
NOTES TO THE FINANCIAL STATEMENTS continued
FOR THE YEAR ENDED 31 DECEMBER 2015

2. Revenue and expenses	2015
a) Revenue from non-exchange transactions	\$
AIA grant	102,500
Capital grant	127,298
Operating grant	213,006
Sponsorship	51,284
Total revenue from non-exchange transactions	<u>494,088</u>
b) Revenue from exchange transactions	\$
Gift Shop sales	125,975
Museum admissions	156,695
Bilo historical site	347
Consultancy income	7,800
EBSCO International	302
Friends membership	130
Open day	35,815
Rental - coffee shop	5,681
Soft drink sales	11,524
UNESCO funding	12,570
Verandah hire	107,030
Total revenue from exchange transactions	<u>463,869</u>
c) Operating expenses	\$
Archeology works	35,047
Bilo historical site	11,969
Capital projects	43,148
Confectionery	454
Consultancy	14,732
Open day	15,905
Purchases and supplies	252,684
Security	30,233
Soft drink purchases	6,913
Total Operating expenses	<u>411,085</u>
d) Administrative expenses	\$
Audit fees	10,000
Bank charges	1,636
Catering	4,604
City Rates	1,026
Fuel	2,620
Insurance	11,695
Miscellaneous	95,136
Petty cash expenses	3,926
Repairs	15,046
Stationery	1,194
Travelling and allowance	22,059
Utilities	63,454
Workshop/conference	8,287
Total Administrative expenses	<u>240,683</u>

	2015
e) Salaries and employee benefits	\$
Salaries and wages	286,391
Fiji National Provident Fund	22,911
Total Salaries and employee benefits	<u>309,302</u>
3. Cash and cash equivalents	\$
Gift Shop account	159,685
Project account	101,453
General account	13,824
Friends account	4,868
Total Cash and Cash equivalents	<u>279,830</u>
4. Property, plant and equipment	\$
Plant and equipment	72,039
Accumulated depreciation	(40,209)
Net written down value	<u>31,830</u>
5. Trade and other accruals	\$
Trade creditors	91,517
Accruals	10,500
Total trade and other accruals	<u>102,017</u>

6. Drawings account

At balance date, there were funds amounting to \$20,748 under the Drawings Account. These monies relate to cheques written by the Museum that have yet to be presented to the bank.

7. Employee benefit liability

There was no reconciliation maintained for leave entitlements. Accordingly, the balance to be accrued in the Statement of Financial Position could not be identified. Therefore, the Museum's leave liabilities are expensed in the year when staff utilise their leave entitlements.

8. Capital commitments and contingencies

At balance date there are no known capital commitments or contingent liabilities.

9. Comparatives

The Museum was not able to include the comparatives for the year ended 31 December 2014 in these financial statements and was not able to prepare financial reports for the financial years 31 December 2010 to 31 December 2014 as financial information and records were confiscated for investigation by the Fiji Independent Commission against Corruption. At the date of approval of these financial statements, the financial information and records have not been returned to the Museum.

The opening retained earnings as at 1 January 2015 has been derived from the sum of the opening balances of the Museum's bank accounts and carried forward value of plant and equipment which the Museum was able to determine. The Museum was able to estimate opening retained earnings of \$212,756 using this information.

Disclaimer on additional Financial Information

The additional financial information, being the attached income statement has been compiled by management of Fiji Museum.

To the extent permitted by law, Ernst & Young does not accept liability for any loss or damage which any person, other than Fiji Museum may suffer arising from any negligence on our part. No person should rely on the additional financial information without having an audit or review conducted.

FIJI MUSEUM
DETAILED INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2015

	2015
Income	\$
AIA grant	102,500
Fiji Government capital grant	127,298
Fiji Government operating grant	213,006
Ministry of Education sponsorship	51,284
Admission charges	156,695
Gift shop sales (transfer from page 16)	125,975
Bilo historical site charges	347
Consultancy income	7,800
EBSCO International	302
Friends membership	130
Open day income	35,815
Rental - coffee shop	5,681
Soft drink sales	11,524
UNESCO funding	12,570
Verandah hire	107,030
Total income	<u>957,957</u>
Less: Expenditure	
Audit fees	10,000
Archeology works	35,047
Bank charges	1,636
Bilo historical site	11,969
Capital projects	43,148
Catering	4,604
City rates	1,026
Confectionery	454
Consultancy	14,732
Fiji National Provident Fund	22,911
Fuel	2,620
Insurance	11,695
Miscellaneous expenses	95,136
Open day expenses	15,905
Petty cash expenses	3,926
Purchases and supplies	252,684
Repairs	15,046
Salaries and wages	286,391
Security	30,233
Soft drink purchases	6,913
Stationery	1,194
Travelling and allowance	22,059
Utilities	63,454
Workshop / Conference	8,287
	<u>961,070</u>
Net deficit for the year	<u>(3,113)</u>

The detailed income and expenditure statements to be read in conjunction with the disclaimer set out on page 13.

FIJI MUSEUM
PROJECT ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2015

Project Revenue	2015
	\$
Grants	442,804
Hiring income	107,030
Rental income	5,681
Other income	35,815
Total Project revenue	<u>591,330</u>
Less: Project Expenditure	
Archeology works	13,753
Bank charges	555
Capital projects	43,148
Catering	875
Consultancy	13,080
Insurance	11,695
Open day expenses	15,905
Reimbursement	7,010
Repairs	2,163
Salaries	238,066
Wages and other staff benefits	69,724
Security	2,046
Supplies	83,277
Travelling and allowance	3,523
Utilities	14,341
Workshop/conference	7,677
Total Project Expenditure	<u>526,838</u>
Net surplus from Project activities	<u><u>64,492</u></u>

This Project Account income and expenditure statement to be read in conjunction with the disclaimer set out on page 13.

FIJI MUSEUM
GIFT SHOP ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2015

	2015
Gift Shop Revenue	\$
Gift shop sales	(transfer to page 14) 125,975
Less: cost of sales	
Gift shop purchases	<u>74,732</u>
Gross profit from trading	<u>51,243</u>
Less: Gift Shop overheads	
Archeology works	3,084
Bank charges	363
Consultancy	1,000
Salaries and wages	1,887
Stationery	1,194
Supplies	70
Utilities	<u>1,954</u>
Total Gift Shop overheads	<u>9,552</u>
Gift shop operating profit	<u><u>41,691</u></u>

This Gift Shop Account income and expenditure statement to be read in conjunction with the disclaimer set out on page 13.

FIJI MUSEUM
FRIENDS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2015

Friends Account Revenue	2015
	\$
Soft drink sales	11,524
Friends membership	130
UNESCO funding	96
EBSCO International	302
Total Friends Account revenue	<u>12,052</u>
Less: Friends Account Expenditure	
Archaeology	1,989
Bank charges	254
Confectionery	454
Purchases	3,817
Repairs	1,400
Soft drinks	6,914
Total Friends Account Expenditure	<u>14,828</u>
Net deficit from Friends Account activities	<u><u>(2,776)</u></u>

This Friends Account income and expenditure statement to be read in conjunction with the disclaimer set out on page 13.

Signed:

.....

Director, Fiji Museum

Date: _____

Signed:

.....

Chair, Fiji Museum Board of Trustees

Date: _____