

FIJI MUSEUM

Annual Report 2016/17.



For year ending 31st July 2017

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CHAIRPERSON FIJI MUSEUM BOARD STATEMENT

As the Chair of the Fiji Museum Board of Trustees, I wish to provide a statement for the Fiji Museum Annual Report for year ending 31st July 2017. 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 the previous lapse in reporting on the activities of the Fiji Museum and auditing of the Fiji Museum accounts in the period prior to this time, became a major focus of the Fiji Museum during the year, with the engagement of Ernst & Young (Accountants) to conduct a series of audits of the Fiji Museum financials starting from 2010.

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 July 2017, the Fiji Museum Board members were:

- (a) Ms. Kate Vusoniwailala, Chairperson of the Board.
- (b) Mr. Iowane Tiko, Permanent Secretary for Education, Heritage & Arts (Member)
- (c) Mr. Chandu Umaria, Special Administrator, Suva City Council (Member)
- (d) Mr. Saimoni Waibuta, Deputy Secretary for iTaukei Affairs (Member)

- (e) Expert Member 2 – Vacant
- (f) Mr. Sipiriano Nemani, Secretary to the Fiji Museum Board of Trustees.

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 appointment issued is 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.

In April 2017, an audit of Fiji Museum posts was conducted internal using staff files and other personnel records available so that a Person-to-Post (P2P) is ascertained. The exercise revealed anomalies in staffing structure against emoluments. This was able to be rectified through a Fiji Museum P2P development.

The human resource pool of the Fiji Museum as at 31st July 2017 was:

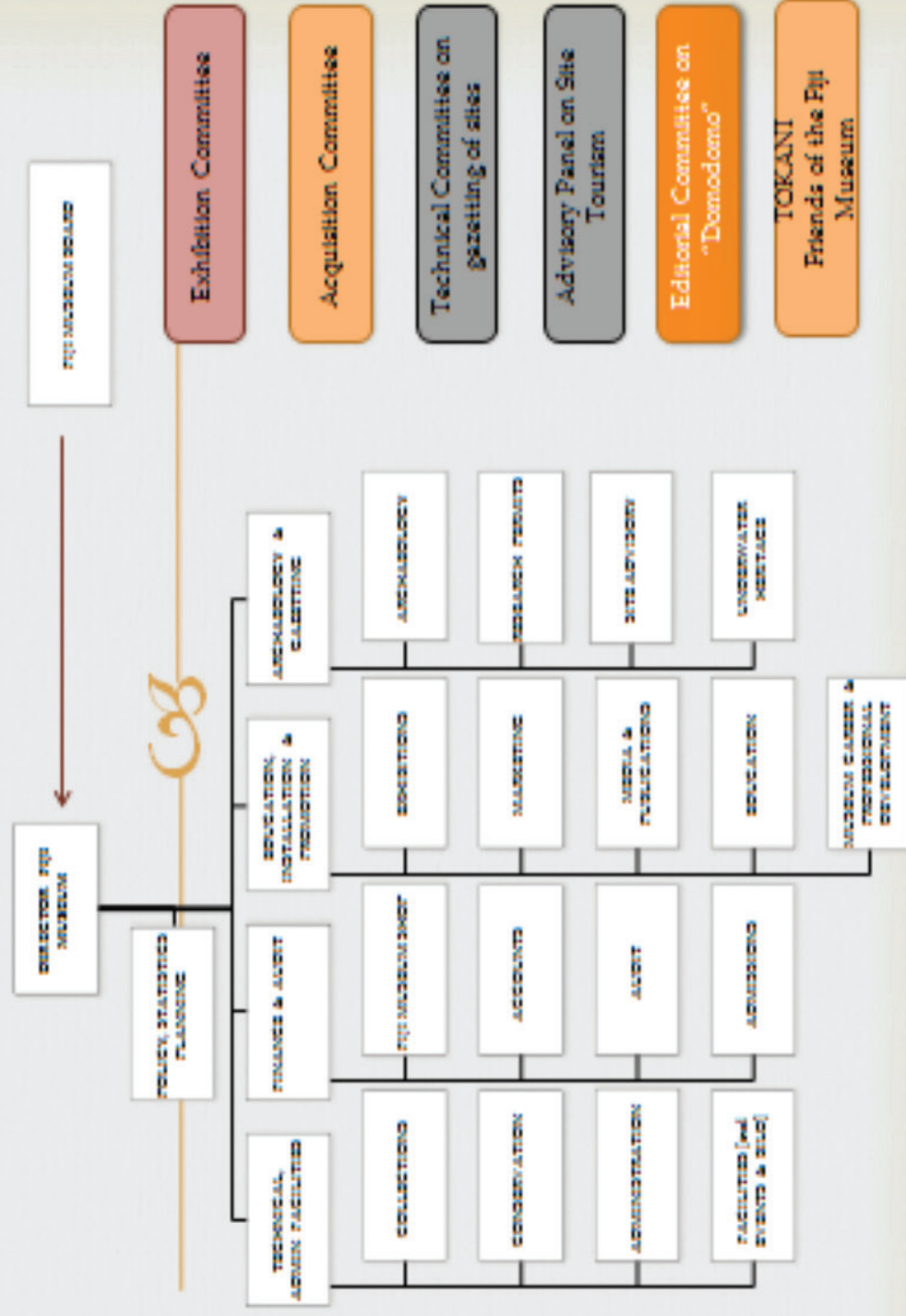
LEVEL	ESTABLISHED	UNESTABLISHED	CONTRACT	VACANT POST	VOLUNTEERS
Civil Servant	3	Nil	Nil	Nil	Nil
Museum Board	13	12	Nil	1	8

Table 1: Distribution of Fiji Museum Staff according to employment status as at 31st July 2017.

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

- (a) Ms. Meretui Ratunabuabua was transferred to the Department of Heritage & Arts on 3rd January 2017.
- (b) Mr. Sipiriano Nemani assumed the position of Director Fiji Museum on 3rd January 2017.
- (c) Mr. Vereniki Nalio, Education Officer, was seconded from the Department of Heritage & Arts to the Fiji Museum.
- (d) Trimming of volunteer numbers to 6 local and 2 international volunteers.
- (e) Board approved revision of “Departments” to “Sections” and “units”. Staffs were grouped under 4 different Sections – Technical, Administration & Facilities Section; Finance & Audit Section; Education, Installation & Promotion Section; and Archaeology & Gazetting Section.
- (f) In addition Board approved the established of 4 Advisory Committees. [Refer to diagram next page].
- (g) There were appointed interim Managers to look after each of the 4 Sections – Ratu Jone Balenaivalu, Mr. Raveenesh Bharat, Mr. Vereniki Nalio and Mr. Elia Nakoro respectively.

FIJI MUSEUM NEW ORGANISATION STRUCTURE



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) Capital Assets of the Fiji Museum (rather in a dilapidated state) and with the support of Fijian Government, through its 2016/17 budget, made capital provisions of \$232,988;
- (b) A further \$150,000 was set aside by Government for preparatory works on Thurston Gardens Project;
- (c) Human resources with a mix of technical and administrative background;
- (d) An operational grant set aside by the Fijian Government specifically for the Fiji Museum totalling \$354,404;
- (e) Sponsorship support from corporate bodies and private individuals alike;
- (f) International donor assistance; and
- (g) 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 2016/17. 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:

SECTIONS	UNITS & ROLE
Technical, Administrative and Facilities Section [Interim Manager]	This Section combines the Collections Unit, Conservation Unit, Administration & Auxiliary Unit and Facilities Unit. The section addresses the acquisition and deaccession of objects and materials (archival materials) that are part of the Museum collection and the conservation of objects kept in the Museum. The Administration Unit looks after personnel matters, registry, leave and other human resource issues. The Facilities Team on the other hand takes care of building structure, capital works, grounds-keeping, events and maintenance matters.
Finance & Gazetting Section	The latter is responsible for audit of FM Accounts, and prudent management of finances of the Fiji Museum. It also acts as a revenue collection mechanism for the organisation. The Section manages the Shop and also the visitor Admissions.
Education, Installation & Promotion Section	This section is a consolidation of the Education Unit, The Exhibition Unit and Media & Marketing Unit. 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. 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.
Archaeology and Gazetting Section.	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. A role of the Museum Board articulated in the POAPI Act is to declare sites of national significance. This function has never been fully expanded thus the Gazetting Unit role is to facilitate work towards declaration of sites.

FOCUS 1: A DYNAMIC INSTITUTION

1. MEMORANDUM OF UNDERSTANDING BETWEEN FIJI MUSEUM & UNIVERSITY OF THE SOUTH PACIFIC.

The Fiji Museum Director and the Vice Chancellor of USP signed an agreement on 4th November 2016 to enhance the following areas of cooperation:

- (a) Exchange of faculty;
- (b) Joint research activities;
- (c) Participation in Seminars and Academic Meetings;
- (d) Exchange of academic materials and other information;
- (e) Special Short Term academic performances; and
- (f) Student exchange for research and study.

This resulted in a collaborative research by Dr. Jara Hulkenberg of USP and Fiji Museum Staff on Masi, Mats and the subsequent exhibition of Mats and Masi at the Fiji Museum.

2. MDF FEASIBILITY STUDY OF THE FIJI MUSEUM [TOURISM OPPORTUNITIES]

With funding shared by the Ministry of Education, Heritage & Arts and Market Development Facility (MDF), a consultant, Ms. Fiona Mohr was recruited to undertake the consultancy and deliver a report for Museum management to improve on facilities, operations and activities of the Fiji Museum. The report by Fiona was tabled before the Board. The latter recommended that Museum management to carefully scrutinise the report and implement only those that is feasible for the Fiji Museum can implement. The first study to be undertaken regarding the Museum, the report has sound recommendations which management is working with MDF to implement. MDF visits the Museum to monitor the progress and challenges encountered.

3. VISITOR ARRIVALS AND ADMISSION INTO THE MUSEUM.

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	2864	3703	3593	3540
Tourist Children	545	855	540	883
Local Adult	1510	2584	1260	1678
Local Children	1991	1631	747	972
Voucher Adult	1863	121	897	1084
Voucher Children	186	20		
TOTAL	8959	8914	7037	8157

Table 2: Quarterly distribution of visitors to the Fiji Museum in 2016/17.

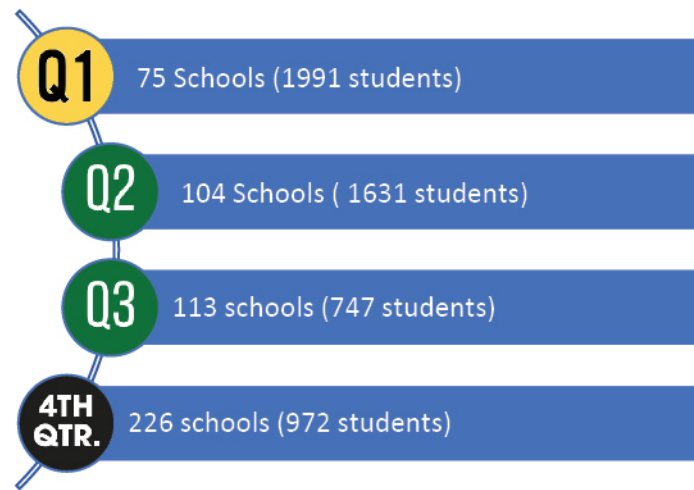
Total visitors to the Fiji Museum in 2016/17 were **33,067**.

4. EDUCATIONAL PROGRAMS AND SCHOOL TOURS.

The Fiji Museum remains one of the most visited places by students and schools in 2016/17. 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) Chinese Cultural Centre School Holiday Program.

Total of 35 students participated in the program learning Chinese cultural practices such as dancing, weaving and painting.

(b) French Culture & Language to Suva's Children

Collaboration with the Alliance Francaise, the program involved 42 students from the greater Suva area who converged at the Museum veranda to learn French language (basic), basic French game known as “Pétanque”, cooking and baking.

(c) Malolo Island Outreach Program

The Mamanuca Eco-Club based in Nadi requested the Fiji Museum to conduct an outreach program in schools within the club's area of work. A team of three (3) Museum Staff undertook the program from 17th – 21st October 2016 and completed the following schools:

- Mamanuca Primary School – 200 students – taught archaeology basics, traditional games and a glimpse of the Virtual Museum.
- Mana SDA School – 120 students – taught same as above.
- Solevu secondary School – 80 students – taught same as above including traditional protocols.
- Solevu Primary School – 200 students – taught same as above.

(d) The Veiqia Project Family Day

Hosted by the Veiqia Artists and Curator from New Zealand, this was held at the Fiji Museum on 11th March 2017 and brought female students from secondary schools within the Suva – Nausori corridor so they can learn and appreciate a once rite of passage for indigenous women.

(e) *Korean Language and Cultural Program*

Held at the Fiji Museum verandah from the 24th – 26th April during the school holidays, the program attracted a record 210 students who learn basic language and culture of Korea. All participating students were issued with a certificate of participation and small gifts.

The Fiji Museum upon the request of interested organisations and academic institutions and in collaboration with the Friends of the Fiji Museum organise Guest Talks, give technical presentations and other educational undertaking:

(a) *War and Peace in early 19th Century, Fiji: Reconstructing the underside of History.*

The Friends of the Fiji Museum hosted at the Museum Verandah on 23rd November 2017 a public lecture on the above topic by Dr. Robert Nicole of the University of the South Pacific. The lecture was thought provoking and drew interested individuals from all walks of life.

(b) *The ancient hill forts of Fiji: Recent Research in Ba and Bua.*

The Pacific Heritage Hub in partnership with the Fiji Museum and the Friends of the Fiji Museum organised a presentation by Professor Paddy Nunn and his team after their recent research and archaeological excavations in Ba and Bua. This aroused enthusiasm among academics and students who attended the lecture at USP on 17th February 2017.

(c) *Intersecting histories: early artefacts from Fiji in US Museums.*

Stephanie Leclerc Caffarel, a Research Associate with the Fiji Museum presented on the above topic at the Fiji Museum Verandah. As with Robert's talk, her work also challenges the way many of us view and understand pre-Christian. The event was hosted by the Fiji Museum and the Friends of the Fiji Museum on 7th March 2017.

(d) *Fiji Art and Life in the Pacific*

A presentation by Professor Steven Hooper and Ms. Katrina Ingglesden on the same topic which they had curated an exhibit earlier at Norwich, UK. The exhibition was attended by the Queen Elizabeth II. The talk was held at the Fiji Museum verandah on 12th April 2017 at the Fiji Museum verandah.

(e) *Post Lapita Subsistence Project.*

A public lecture organised by the Fiji Museum and Friends of the Fiji Museum and the Pacific Heritage Hub on 24th May 2017, Professor Julie Fields presented her findings at the said site relating this to Prehistory and ecological change - subsistence transition.

(f) *USP Open Day*

The Fiji Museum was invited by the Pacific Heritage Hub to display its work and resources at the Campus Bure which was befitting. The display was well received by visiting students and teachers and many flock to the Bure on 29th July 2017.

(g) *The Girmit Women's Day Celebrations at the Fiji Museum*

The Hon. Attorney General officiated at this function celebrating the role of Girmit women which at most is not discussed very often.

FOCUS 2: MUSEUM AS A CULTURAL ATTRACTION.

5. FIJI MUSEUM OPEN DAY

An activity which begun 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 2016/17, the Fiji Museum Open Day statistics are as follows:

DATE	THEME	VISITOR ESTIMATES
July 30 th , 2016	Ceremonial Traditions – iTaukei Culture	951
August 27 th , 2016	Missionaries – founding Christianity in Fiji.	820
September 24 th	Library Week	544
October 29 th	Celebrating Cultural Diversity – Rotuman & Banaban Communities.	391
November 29 th	Celebrating Cultural Diversity – Solomon Islands Communities.	478
January 28 th 2017	Promoting Intangible Cultural Heritage – celebrating Chinese New Year at the Fiji Museum (Year of the Rooster)	318
February 25 th 2017	Promoting Heritage through songs, chants and Music	664
April 1st 2017	Celebrating Women Sustaining our Cultural heritage as bearers and keeper,	917
April 29th 2017	Books Curating the Past and Present in the Museum	1,028
May 27 th 2017	Celebrating International Museum Day: Museums & Contested Histories – saying the unspeakable in Museum.	712
9 Open Days	TOTAL	6,823

6. 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) Virtual Museum browser statistics

The Virtual Museum of the Fiji Museum has become a somewhat of an educational tool not only for people in Fiji but those around the world. As far as the Netherlands with 2.44%, the United States stands at 16.12% and the United Kingdom accounts for 6.659% of total virtual museum access.

(b) Sadhu Kuppaswami Day

The Suva Sangam School invited the Fiji Museum to display at the school on the above day.

(c) Beautiful handicrafts of Tohoku, Japan.

The Embassy of Japan funded this exhibition for 1 month from 1st September to 3rd October.

(d) Works of Bakalevu

William Bakalevu, a renowned Fijian artist with his distinctive style exhibited some of his work in the Tuvata space from 7th October – 11th November.

(e) Fishing Display

Women in Fisheries Network, an NGO working to strengthen the involvement and improve the conditions of women in the fisheries sector in Fiji launched its website at the Holiday Inn and invited the Fiji Museum to do a display on the subject of fishing.

(f) Tourism Day Display

At the invitation of the Ministry of Tourism, Trade and Industry, the Fiji Museum set up a mini display during the Tourism Day at Sukuna Park on 26th September 2016.

(g) UNICEF 70 years Photographic Exhibition.

To celebrate its 70th years anniversary, the UNICEF organised a photographic exhibition in its temporary gallery from 10th November – 11th December 2016. The exhibition also hosted schools that came through from the interior of Viti Levu.

(h) Water Exhibition

To celebrate and appreciate the importance of water and its relevance to the SDG Goals, the Rotary Club organised the said exhibition.

(i) Tradition Fijian Kitchen Display

The reinstallation of an old display on traditional Fijian kitchen was set up. This was important as it paved the way for local television series on Fiji One to use the display as props for hosting of weekly series on traditional culinary and reduction of NCDs. The TV show is called “NA ITAKITAKI”.

(j) Centennial Celebrations for Indentured Labourers.

The Fiji Museum had set up a display to commemorate the last Ship – Sutlej J that arrived in Fiji bringing last group of indentured labourers. On display were Indian artefacts stored in collection. The display was set up at the new Albert Park Pavilion on 9th November 2016.

(k) The Veiqia Project

Curated by Dr. Tarisi Vunidilo and a team of Fijian contemporary women artists based in New Zealand, the exhibition was from 9th March – 8th June 2017.

(l) “Fiji Art & Life in the Pacific” – a glimpse.

The exhibit displays the objects that were loaned from the Fiji Museum by the Sainsbury Centre for the Arts to take to Norwich for the above exhibition in late 2016 which was opened by the President of the Republic of Fiji. This exhibition coincided with the launch of Professor Steven Hooper’s book on the same subject at the Museum Verandah by the Acting High Commission of Britain to Fiji.

(m) Installation of river mural

A mural of the Rewa River Banks was installed by the River raft showcased in the Maritime Gallery to add context to the exhibition.

(n) Kamunaga – a story of the Tabua

Officially opened by his Excellency the President of Fiji on 18th June, this exhibition until to date remains what one of the most sort after exhibitions at the Fiji Museum; especially school students.

(o) UNDP Sustainable Development Goals (SDG) Photo Exhibition.

The Exhibition was opened by the Hon. Prime Minister on 11th July 2017 at the Fiji Museum veranda.

7. VIRTUAL MUSEUM, SOCIAL MEDIA AND ONLINE RESPONSES

The Fiji Museum relies on these online platforms to provide management with a clearer picture of the responses of our communities and public in as far as services rendered by the Fiji Museum are concerned:

MEDIUM	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
Facebook	21 updates. Highest views rate: 9904 views Highest share rate: 135 times	Data Not Available. The Officer responsible passed away.		
Virtual Museum	Both were revamped after the launch of the Virtual Museum. Thus in this quarter there was no activity.	Highest session: 48%. Country: Fiji. The USA has 19% session rating.	Highest Session: 36% Country Fiji. Tonga has 1.77% rating.	Highest Session: 40% Country: Fiji. Canada has 2% rating.
Fiji Museum Website		Highest rate of visitors accessing website: 35%. Country: Fiji. The US has 22% rating.	Total sessions: 3,639. Total page views: 6,722. Highest rate by country: Fiji 33%	Total Session: 3743 Total page views: 6913 Highest rate by country: 33% Fiji

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 2016/17:

NO.	DATE OF INVESTIGATION	REQUESTEE	FINDINGS
1	2 nd – 19 th July 2016	Department of Heritage & Arts	Makogai Island – the careful salvaging of objects and materials of historical significance destroyed during TC Winston. This is Phase 1 of Salvaging.
2	19 th August – 1 st September 2016	Department of Heritage & Arts	Phase 2 of the Salvaging Exercise at Makogai Island.
3	1 st -2 nd September 2016	Sovusovu Village, Ra.	Assessed and demarcated the following cultural sites belonging to the said village: (a) Raranivuli Old Village Site (b) Tanoa ni Veibuli (c) Naicibaciba (d) Koromoto Ancestral Site
4	19 th September – 2 nd October 2016	Department of Heritage & Arts	Phase 3 of the Salvaging Exercise at Makogai.
5	September 2016	Tourist Transport Fiji	The hillfort of Korovatu located inland from Viseisei. It is believed Erovu the ancestor of the tribe known as Kai Vuda lived in the village of Lauwaki near the first landing of the Kaunitoni.
6		Mineral Resources Development	Inspect an old village site at Vatukarasa Village, Nadroga and protect from proposed development i.e. blasting of rock outcrops for an access road.
7	7 th November 2016	Yavusa Nailou, Karoko Village, Cakaudrove.	Conduct an assessment of rock shelter known as “Qaranivonu” and confirm the petroglyphs that have been etched by their forefathers in the same space.
8	11 th November 2016	Mataqali Delanikoro, Niubasaga Village, Moturiki	Concerns over their old village fortification known as “Delaimoturiki”, the clan requested the Fiji Museum to assess the site. The latter was confirmed.
9		Namara Village, Nalawa, Ra.	Assessment of the site and request to clear the site before team conducts its mapping and confirmation process – regarding the said site.
10	26 th June – 1 st July 2017	Fiji Roads Authority	At the request of FRA, the Fiji Museum Team conducted an assessment and identified 5 cultural sites. These sites were documented and information relayed to FRA so that road being developed will not impact the sites.
11	28 th July 2017	Yavusa Saru, Saru Village, Lautoka	A developer PAC Investment conducting excavation works on site. Community wanted to protect the site and had informed also that the land with which development continues was sold without their knowledge – this is an issue for TLTB to resolve. However, team can only demarcate cultural site that has not been impacted.

9. ARCHAEOLOGICAL CONSULTATIVE SESSIONS.

The following **consultations** regarding cultural heritage sites vs. land access were conducted in 2016/17:

	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	nil	5	nil	2	1	Nil	1	1	Nil	1	3	2	Nil	3	4	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	Dr. Julie Fields	Ohio State University	Sigatoka Valley
	Dr. John Dudgeon	Idaho State University	Sigatoka Valley

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. The current staffs are now inundated with relevant experience required to conduct conservation works on Museum objects.

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

- Appropriate relative humidity (RH) requirements for museum environment atmospheric temperature set point is 50% - 60% normal.
- Cleaned the following display cases - Bounty, Japanese Cases, Kiribati Case, Chinese Case, Ratu Sukuna Case, Maritime Gallery, Printing Press.
- Fumigation of the Fiji Museum was from 7th - 19th September 2016.
- Review of lighting lux level in the Museum 50% - 80% brightness (recommended light lux level for Museum objects and displays).
- Fumigation of old Fijian Kitchen building materials, sewing machine and Girit Bed.
- Freezing of the Bounty rudder.
- Relocation of the Bounty Rudder from the Maritime Gallery to the History Gallery.
- Relocation of "Ratu Sukuna's Desk.
- Objects treated: 119 objects were cleaned and treated.
- Objects prepared and released for local display: 97 objects.
- Misting of the Museum undertaken in March 2017.
- Objects loaned overseas to Sainsbury Centre for the Arts, Norwich England - 21 Objects.

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	66 individuals	5 individuals	33 individuals	20 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) Wishart Ryan Collections

Ms. Sabrina Wishart donated 31 objects to the Fiji Museum. The objects are from different parts of the Pacific including Fiji.

(b) Books donated

3 books were received by the Museum library.

(c) Documentation of funeral of the late Ratu Joni Madraiwiwi

Video and photograph documentation captured the funeral ceremony of the former Vice President and Chief Justice of Nauru. These are added to the Fiji Museum Collection.

(d) Katzenberg Images

Ms. Barbara Katzenberg, daughter of a former US Military Officer stationed around Fiji during World War 1 donated 209 images to the Fiji Museum taken by her late father. These were most colour slides (146), colour images (62), colour photo (1).

(e) Grosser Images

Lesley Grosser donated 12 photos to the Fiji Museum. There were 11 black & white photos and 1 colour photo.

(f) Gimit Bed

Mr. Himmat Lodhia donated a Gimit bed and sewing machine to add to the Fiji Museum Gimit Objects on display.

(g) White Lives

Library received 1 x book "White Lives" by Bridget Sojourner.

(h) Books and Journals

The Library received 129 books and journals.

(i) Notes and Coins from around the World.

The Museum received 84 individual notes and coins from an anonymous donor.

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 310 were digitized in 2016/17.

(b) Digitization of archaeological reports and maps from the 1980s to the new millennium (2000) continues.

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

15. FIJI MUSEUM BOARD OF TRUSTEES MEETING

The Fiji Museum Board of Trustees Meeting is called by the Chairperson. The Board sits once every quarter therefore 4 times a year. The Board members first met and sat in 2017 therefore for this particular financial year, the Board sat on 3 occasions.

Board Meeting Date	Meeting No.	Resolutions Passed	Resolutions Implemented by Management
28 th February 2017	01/2016-17	60 Resolutions	40 Resolutions. The rest are to be implemented in the next financial year.
3 rd May 2017	02/2016-17	30 Resolutions	29 Resolutions.
14 th July 2017	03/2016-17	26 Resolutions	26 Resolutions.

16. 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
23 rd September 2016	Industry Day Conference 2016	Ministry of Tourism Trade Industry	Intercontinental Resort	Ms. Prakashni Sharma
	Advocacy Forum for the Declaration of Peace and Cessation of War	Heavenly World Peace Light Organisation	Korea	Ms. Prakashni Sharma Ms. Vika Musumoto
18 th – 27 th October 2016	WHITRAP Heritage Impact Assessment Training	WHITRAP	Phillipines	Ms. Mereoni Camailakeba
13 th – 22 nd November 2016	Cultural Exchange and Promotion Program	Chinese Government	Guandong Province, China	Mr, Sakiusa Kataiwai
9 th – 20 th January 2017	Cornell Satellite Remote Sensing Training Course	PaCE-SD, USP	USP	Ms. Mereoni Camailakeba
4 – 20 th February 2017	Conservation Training and dismantling of objects from an exhibition & understanding promotions and marketing.	Sainsbury Centre for the Arts	Norwich, UK	Ms. Mereia Lesi Mr. Jotame Nageletia Ms. Prakashni Sharma Ms. Meretui Ratunabuabua
TOTAL TRAINING :	6 different Training Sessions		TOTAL STAFF:	10 Staff

17. NEW MUSEUM FRONT ENTRANCE.

The newly built front entrance of the Fiji Museum was completed early 2017. The capital project was funded by Government.

18. LANDSCAPING OF MUSEUM NEW FRONT ENTRANCE.

A landscaping plan was developed for the new front entrance and this was implemented in the same financial year. Funding was also sourced from capital grant provided by Government. The Museum spent \$20,000 to develop and implement the current landscape scene at its new entrance.

19. REJUVENATION OF THE THURSTON GARDENS – PROJECT.

Government allocated \$150,000 for the project in the 2016/17 financial year. Prior to this, the project had already developed a Master Plan for the Gardens inclusive of a drainage plan. The Working Committee assigned the project chaired by Dr. Robin Yarrow had discussed that the allocated amount by Government will go towards the facilitation of drainage works for the Gardens. However, prior to pursuing the above, Fulton Hogan, currently working on Queen Elizabeth Drive needs to be consulted because of drainage going out of the gardens into the ocean and also the Suva City Council has yet to give their endorsement for works to commence since they are the current lease holders of the Thurston Gardens.

20. MINISTRY OF DEFENCE (FJI) 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.

FIJI MUSEUM

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2017

In accordance with a resolution of the Board of Trustees, the Trustees herewith submit the statement of financial position of the Fiji Museum ("the Museum") as at 31 July 2017, the related statement of revenue and expenses and retained earnings and statement of cash flows for the year then ended on that date and report as follows:

Board of Trustees

The Trustees in office at the date of this report are:

- Kate Vusoniwailala - Chairperson (appointed on 20 October 2016)
- Saimoni Waibuta (appointed 2 November 2016)
- Chandra Umara (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 in the previous two financial periods - financial years ended 2015 and 2016. Some of the current Board of Trustees were appointed after the end of this financial period and to finalise the financial statements for the period ended 31 July 2017 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 governed by the Fiji Museum Act. 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 period.

Results

The operating surplus for the year ended July 2017 was \$136,587 (2016: \$176,480).

Reserves

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

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 period 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 period.

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 period to secure the liabilities of any other person;
- b) No contingent liabilities have arisen since the end of the financial period 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 period 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

The Board of Trustees of Fiji Museum has made a resolution that declared that:

- (a) in the Trustees' opinion, the financial statements of the Museum for the financial year ended 31 July 2017:
 - (i) give a true and fair view of the financial position of the Museum as at 31 July 2017 and of the performance of the Museum for the period ended 31 July 2017; and
 - (ii) give a true and fair view of the cash flows of the Museum for the period ended 31 July 2017.
- (b) at the date of this declaration, in the Trustees opinion, there are reasonable grounds to believe that the Museum will be able to pay its debts as and when they become due and payable.

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 period ended 31 July 2017, 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 and Arts

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of Fiji Museum ("the Museum"), which comprise the statement of financial position as at 31 July 2017, the statement of revenue and expenses and retained earnings, statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects the financial position of the Museum as at 31 July 2017 and its financial performance and its cash flows for the year then ended and in accordance with the accounting policies described in Note 1 to the financial statements.

Basis for Qualified Opinion

The financial statements includes opening balances carried forward from prior years. The comparatives were derived from the financial statements of the Museum for the period ended 31 July 2016 on which we issued a qualified opinion. The qualified opinion was due to the Museum's inability to prepare financial reports for the financial years 31 December 2010 to 31 December 2014 as financial information and records were confiscated for an 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 July 2016 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 July 2017.

We conducted our audit in accordance with International Standards on Auditing (ISA). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Museum 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 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. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Responsibilities of the Trustees and Management for the Financial Statements

The Trustees and management are responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS and for such internal control as the Trustees and Management determine 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, the 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 Trustees and management either intend to liquidate the Museum or to cease operations, or have no realistic alternative but to do so.

The 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 continued

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Museum'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 Trustees and management use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Museum's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures, are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Museum to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide the Trustees and management with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Ernst & Young
Chartered Accountants



Steven Pickering
Partner
Suva, Fiji

FIJI MUSEUM
STATEMENT OF REVENUE AND EXPENSES AND RETAINED EARNINGS
FOR THE YEAR ENDED 31 JULY 2017

		12 months ended 31 July 2017	7 months ended 31 July 2016
	Notes		
REVENUE		\$	\$
Revenue from non-exchange transactions	2(a)	811,653	479,752
Revenue from exchange transactions	2(b)	642,390	351,648
Total revenue		<u>1,454,043</u>	<u>831,400</u>
EXPENDITURE			
Operating expenses	2(c)	414,695	204,236
Administrative expenses	2(d)	477,093	239,439
Salaries and employee benefits	2(e)	403,246	203,246
Depreciation expense		22,205	7,999
Finance expense		217	
Total expenditure		<u>1,317,456</u>	<u>654,920</u>
Operating surplus/(deficit)		136,587	176,480
Opening accumulated surplus		386,123	209,643
Closing accumulated surplus		<u>522,710</u>	<u>386,123</u>

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

FIJI MUSEUM
STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2017

	Notes	31 July 2017 \$	31 July 2016 \$
Assets			
Non-current assets			
Property, plant and equipment	4	<u>215,285</u>	<u>43,142</u>
Total non-current assets		<u>215,285</u>	<u>43,142</u>
Current assets			
Cash and cash equivalents	3	<u>347,013</u>	<u>431,851</u>
Total current assets		<u>347,013</u>	<u>431,851</u>
Total assets		<u>562,298</u>	<u>474,993</u>
Equity and liabilities			
Museum's Equity			
Accumulated surplus		<u>522,710</u>	<u>386,123</u>
Total equity		<u>522,710</u>	<u>386,123</u>
Current liabilities			
Trade and other accruals	5	<u>39,588</u>	<u>88,870</u>
Total current liabilities		<u>39,588</u>	<u>88,870</u>
Total equity and liabilities		<u>562,298</u>	<u>474,993</u>

The accompanying notes form an integral part of this Statement of Financial Position.

FIJI MUSEUM
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JULY 2017

	Note	12 months ended 31 July 2017 \$	7 months ended 31 July 2016 \$
Operating Activities			
Net surplus for the period		136,587	176,480
Adjustment to reconcile profit to net cash flows			
Non-cash:			
Depreciation		22,205	7,999
Working capital adjustments:			
Decrease in trade creditors and other accruals		(49,282)	(13,147)
Net cash provided by Operating Activities		<u>109,510</u>	<u>171,332</u>
Cash flows from Investing Activities			
Payments for capital expenditure		(194,348)	(19,311)
Net cash flows (used in) Investing Activities		<u>(194,348)</u>	<u>(19,311)</u>
Net (decrease)/ increase in cash and cash equivalents		(84,838)	152,021
Cash and cash equivalents at the beginning of the year		431,851	279,830
Cash and cash equivalents at the end of the period	3	<u><u>347,013</u></u>	<u><u>431,851</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 probable 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) Property, 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 period.

FIJI MUSEUM
NOTES TO THE FINANCIAL STATEMENTS continued
FOR THE YEAR ENDED 31 JULY 2017

2. Revenue and expenses	12 months ended 31 July 2017	7 months ended 31 July 2016
a) Revenue from non-exchange transactions	\$	\$
AIA grant	50,000	30,501
Capital grant	393,882	232,988
ICHCAP	8,251	-
Operating grant	354,404	177,202
Sponsorship and donations	1,926	39,061
UNDP grant	3,190	-
Total revenue from non-exchange transactions	<u>811,653</u>	<u>479,752</u>
b) Revenue from exchange transactions	\$	\$
Bilo historical site	196	45
Consultancy income	6,864	4,905
Friends membership	30	-
Gift Shop sales	199,060	62,752
Museum admissions	326,290	96,770
Open day	15,000	-
Rental - coffee shop	12,245	21,025
Soft drinks sales	12,265	6,447
UNESCO funding	30,246	56,495
Verandah and equipment hire	38,740	12,252
Other income	1,454	90,957
Total revenue from exchange transactions	<u>642,390</u>	<u>351,648</u>
c) Operating expenses	\$	\$
Archeology works	72,294	8,564
Arts festival expenses	-	67,581
Consultancy costs	43,003	25,398
Purchases and supplies	261,901	86,070
Security charges	27,154	13,128
Soft drink purchases	10,343	3,495
Total Operating expenses	<u>414,695</u>	<u>204,236</u>
d) Administrative expenses	\$	\$
Audit fees	10,000	6,500
Bank charges	1,978	1,316
Catering	3,380	1,618
City rates	1,108	1,079
Fuel	923	1,250
Insurance	11,355	11,225
Miscellaneous	213,431	137,920
Petty cash expenses	76,175	11,251
Reimbursement	-	488
Repairs	15,172	7,849
Stationery	-	660

FIJI MUSEUM
NOTES TO THE FINANCIAL STATEMENTS continued
FOR THE YEAR ENDED 31 JULY 2017

	12 months ended 31 July 2017	7 months ended 31 July 2016
2. Revenue and expenses (continued)		
d) Administrative expenses (continued)	\$	\$
Travelling and allowance	43,790	12,392
Utilities	76,935	42,943
Workshop /conference	22,846	2,948
Total Administrative expenses	<u>477,093</u>	<u>239,439</u>
e) Salaries and employee benefits	\$	\$
Salaries and wages	373,376	188,191
Fiji National Provident Fund	29,870	15,055
Total Salaries and employee benefits	<u>403,246</u>	<u>203,246</u>
3. Cash and cash equivalents	\$	\$
Gift Shop account	31,763	149,288
Project account	330,622	220,490
General account	(17,762)	57,406
Friends account	2,390	4,667
Total Cash and Cash equivalents	<u>347,013</u>	<u>431,851</u>
4. Property, plant and equipment	\$	\$
Cost		
At 1 August/1 January	91,350	72,039
Additions	194,348	19,311
At 31 July	<u>285,698</u>	<u>91,350</u>
Depreciation and impairment:		
At 1 August/1 January	48,208	40,209
Depreciation charge for the period	22,205	7,999
At 31 July	<u>70,413</u>	<u>48,208</u>
Net written down value	<u>215,285</u>	<u>43,142</u>
5. Trade creditors and accruals	\$	\$
Trade creditors	13,088	72,370
Accruals	26,500	16,500
Total trade creditors and accruals	<u>39,588</u>	<u>88,870</u>

6. Drawings account

At balance date, there were funds amounting to \$20,748 under 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

Comparatives have been restated to conform with presentation in current year where applicable. There are no material restatements to comparatives presented. The comparatives are for the financial period 1 January 2016 31 July 2016. The 7 month period was to maintain alignment with the Fiji Government financial year which changed during that period.

Disclaimer on additional Financial Information

The additional financial information, being the attached income statement has been compiled by the 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 STATEMENT
FOR THE YEAR ENDED 31 JULY 2017

	12 months ended 31 July 2017 \$	7 months ended 31 July 2016 \$
Income		
AIA grant	50,000	30,501
Admission charges	326,290	96,770
Bilo historical site	196	45
Consultancy	6,864	4,905
East Anglia grant	1,208	-
Donations	-	31,771
Friends membership	30	-
Government capital grant	318,882	232,988
Government operating grant	95,984	177,202
Gift Shop sales	(transfer from page 19) 543,198	136,818
ICHCAP grant	8,251	-
Open day revenue	5,000	-
Rental - coffee shop	12,245	21,025
Soft drink sales	12,265	6,447
UNDP grant	3,190	-
UNESCO funding	30,246	56,495
Verandah and equipment hire	36,637	12,252
Other income	3,557	24,181
Total income	<u>1,454,043</u>	<u>831,400</u>
Less: Expenditure		
Audit fees	10,000	6,500
Archeology works	72,294	8,564
Arts festival expense	-	67,581
Bank charges	1,978	1,316
Catering	-	1,618
City rates	1,108	1,079
Consultancy	43,003	25,398
Depreciation expense	22,205	7,999
Fiji National Provident Fund	29,870	15,055
Fuel	923	1,250
Insurance	11,355	11,225
Interest charge	217	488
Miscellaneous expenses	213,431	137,920
Petty cash expenses	76,175	11,251
Purchases and supplies	261,901	86,070
Repairs	15,172	7,849
Salaries and wages	373,376	188,191
Security	27,154	13,128
Soft drink purchases	10,343	3,495

FIJI MUSEUM
 DETAILED INCOME STATEMENT (continued)
 FOR THE YEAR ENDED 31 JULY 2017

	12 months ended 31 July 2017 \$	7 months ended 31 July 2016 \$
Less expenditure (continued)		
Stationery	-	660
Travelling and allowance	43,790	12,392
Utilities	76,935	42,943
Workshop /conference	22,846	2,948
Total expenditure	<u>1,314,076</u>	<u>654,920</u>
Net surplus	<u>139,967</u>	<u>176,480</u>

The detailed income and expenditure statements to be read in conjunction with the disclaimer set out on page 15.

FIJI MUSEUM
PROJECT ACCOUNT
FOR THE YEAR ENDED 31 JULY 2017

	12 months ended 31 July 2017	7 months ended 31 July 2016
Project Revenue	\$	\$
Consultancy income	6,864	4,905
Grant income	208,091	3,545
Hiring income	5,378	493,671
Rental income	1,896	7,025
Other income	70,145	16,792
Total Project revenue	<u>292,374</u>	<u>525,938</u>
Less: Project Expenditure		
Allowance	2,350	-
Archeology works	7,576	-
Bank charges	426	388
Capital projects	192,522	-
Consultancy	6,000	25,398
Micellaneous expense	44,483	143,570
Insurance	-	11,225
Interest expense	217	394
Internet	-	618
Petty cash	1,500	-
Repairs	-	1,432
Salaries and wages	81,728	155,519
Security	-	5,726
Staff salary deduction	12,206	-
Supplies	9,722	20,903
Travelling and allowance	-	9,071
Utilities	-	13,858
Total Project expenditure	<u>358,730</u>	<u>388,102</u>
Net (deficit)/surplus from Project activities	<u>(66,356)</u>	<u>137,836</u>

This Project Account income and expenditure statement to be read in conjunction with the disclaimer set out on page 15.

FIJI MUSEUM
GIFT SHOP ACCOUNT
FOR THE YEAR ENDED 31 JULY 2017

	12 months ended 31 July 2017	7 months ended 31 July 2016
Gift Shop Revenue	\$	\$
Gift shop sales (transfer to page 16)	543,198	136,818
Less: cost of sales		
Gift shop purchases	92,431	19,188
Gross profit from trading	450,767	117,630
Less: Gift Shop overheads		
Allowance	-	1,458
Archeology works	32,834	8,564
Bank charges	508	195
Capital works	1,826	-
Conference	12,466	-
Consultancy	10,957	-
Internet	202	471
Insurance	11,225	-
Miscellaneous expense	138,231	6,605
Petty cash	4,000	-
Salaries and wages	158,581	34,443
Security	2,093	2,014
Staff deduction	6,067	-
Stationery	-	660
Supplies	4,445	5,088
Travelling	18,569	-
Utilities	16,815	437
Total Gift Shop overheads	418,819	59,935
Gift Shop operating profit	31,948	57,695
Transfers/financial assistance	173,243	66,776
Net result - Gift Shop	(141,295)	(9,081)

This Gift Shop Account income and expenditure statement to be read in conjunction with the disclaimer set out on page 15.

FIJI MUSEUM
FRIENDS ACCOUNT
FOR THE YEAR ENDED 31 JULY 2017

	12 months ended 31 July 2017	7 months ended 31 July 2016
Friends Account Revenue	\$	\$
Soft drink sales	12,265	6,447
Friends Membership	30	-
Sale of items	908	-
Confectionary	320	-
Transfer	-	101
UNESCO funding	-	-
Total Friends Account revenue	<u>13,523</u>	<u>6,548</u>
Less: Friends Account Expenditure		
Allowance	300	-
Bank charges	185	125
Catering	2,620	206
Chocoloate	631	378
Fiji Day	-	54
Petty cash expenses	1,500	-
Purchases	-	2,491
Repairs	220	-
Soft drinks	10,343	3,495
Total Friends Account Expenditure	<u>15,799</u>	<u>6,749</u>
Net deficit from Friends Account activities	<u>(2,276)</u>	<u>(201)</u>

This Friends Account income and expenditure statement to be read in conjunction with the disclaimer set out on page 15.

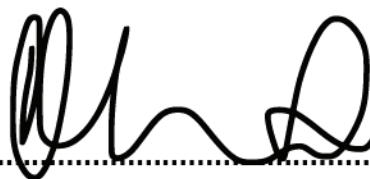
Signed:

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Director, Fiji Museum

Date: _____

Signed:

A handwritten signature in black ink, consisting of a series of loops and curves, positioned above a dotted line.

Chair, Fiji Museum Board of Trustees

Date: _____

