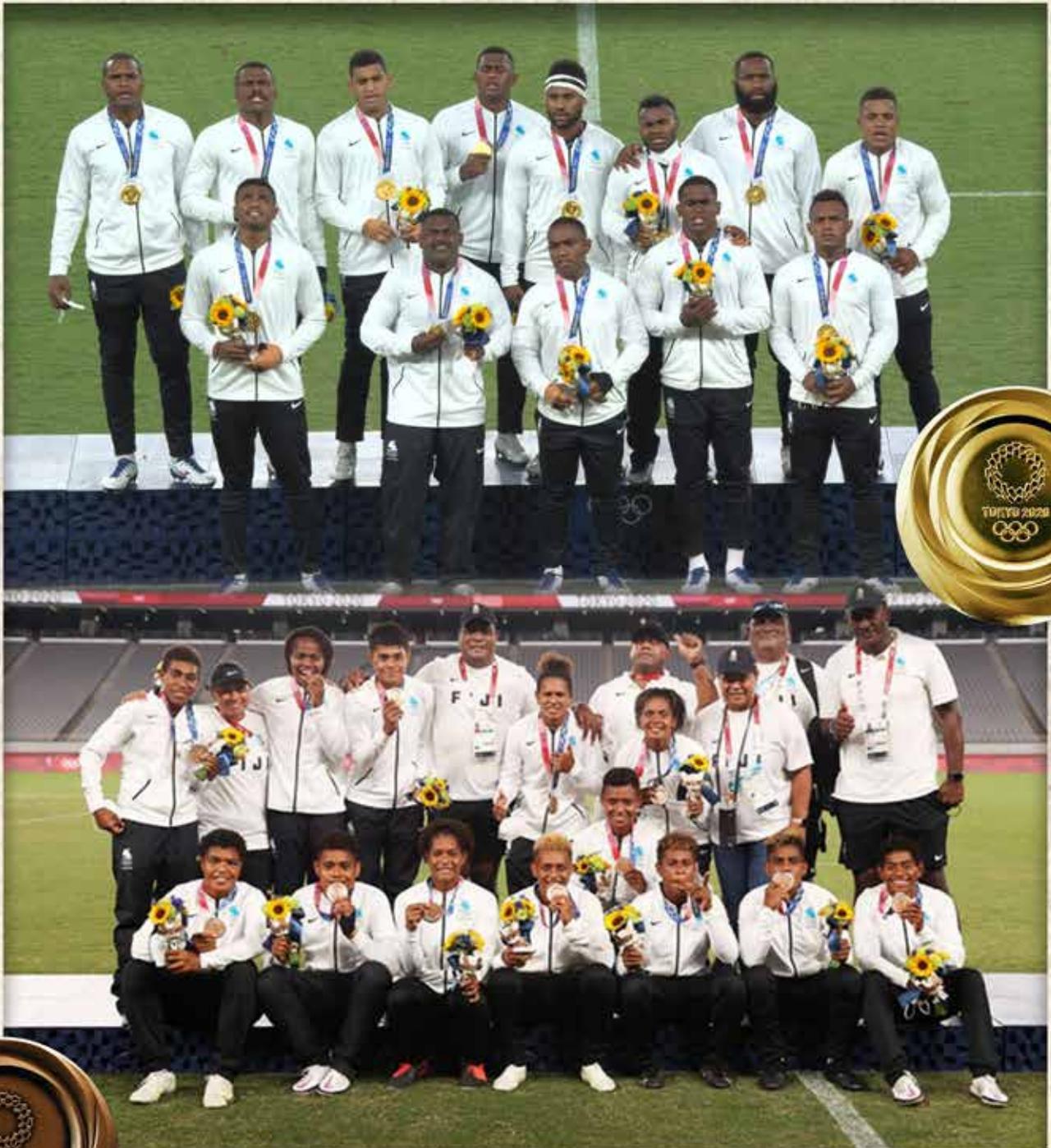


# Annual Report

August 2020- July 2021

FIJI NATIONAL  
SPORTS  
COMMISSION





Photos: Reuters/Getty

## FIJI NATIONAL SPORTS COMMISSION



### Our Mission

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

### Our Vision

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

### Our Values

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- Integrity
- Service Excellence
- Accountability
- Transparency
- Team work
- Safety & Security

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# Executive Chairman's Report



It gives me great pleasure to present the Fiji National Sports Commission Annual Report for the August 2020-July 2021 Financial Year.

The year under review was again dominated by the continuing effects of the COVID-19 pandemic, with the second wave of the virus necessitating a lockdown in April 2021.

We were fortunate that our 9th Annual Conference was scheduled for March, so that our move to a two-day conference took place without hindrance.

That enabled us to bring everyone together and on the first day of the Conference address the National Action Plan for Violence against Women and Children. Feedback from the National Sporting Organizations emphasized their appreciation at being able to participate in a forum that highlighted this vitally important National Plan.

Although the second COVID wave brought the second lockdown, there are positives that arose out of the situation.

Amongst these are the partnerships that the Commission has been able to establish, especially with the Ministry of Health and the World Health Organization, and with a number of Women's Groups and Women and Children's Organizations.

Our move to virtual platforms enabled us to keep in better touch with all our sporting organizations and keep them more involved. In this way, we have been able to host six-monthly or quarterly meetings with sporting bodies, rather than meeting face-to-face on an annual basis.

It has also facilitated our being better equipped to identify and address existing gaps. These gaps were not necessarily as the result of COVID, but caused by gaps within the system. During this time, we detected what appeared to be a move, not from the urban to the rural sector as is usually observed, but more the reverse.

Many youths working in the Tourism industry, for example, have returned to their rural roots, and it became even more important

for the Sporting Commission to capture these significant data sets, working through our sporting organizations and sporting clubs.

Through our expanded use of the virtual platform during the lockdown period we were able to engage with a number of teachers, through our Educate the Educator Program, introducing virtual programs for teachers that ran over several days.

One of the best things that the Sports Commission learnt during this financial year is that training does not need to be face-to-face. It can take place under the new norm of working with mobile phones, computers and using a virtual platform.

With the new COVID protocols and our own COVID protocols for sports in place, we were unable to travel to islands and rural areas, creating a major question; how can we judge the achievement of our programs if we are unable to physically follow up with the communities we have delivered to?

We very quickly found that this too, could be addressed through our own virtual platforms and again, this is another example of 'out of something bad something good happens'.

From a management point of view, and as the Executive Chairman of the Sports Commission, the virtual platform has enabled us to protect the members of the Board while hosting Board meetings using Zoom technology.

It has enabled my keeping in closer communication with my fellow CEOs in New Zealand, Australia, England, Canada and the Pacific Islands. I now have more knowledge of what is happening in sports in the region and around the world than I ever had, before the days of using Zoom technology.

I was very proud of the staff and the way they quickly mobilized in support of the Ministry of Health's vaccination drive program. They worked closely with the Ministry's front liners and were able to use our established community networks to assist with profiling and the vaccination rollout.

At first, we encountered an anti-vaccination attitude amongst people in many of the communities we visited. It helped to change these attitudes when the FNCS people came in with the front liners. Familiar faces and relationships already built on trust played a significant role in bringing about these attitudinal shifts.

This is yet another demonstration that even during times of hardship, positives that can arise that may not be directly sports related, but are firmly based in relationships that have evolved through sport.

The Commission has always recognized the importance of developing these positive relationships, and we now have an extensive, growing relationship with the wider community, as people continue to take advantage of the Wellness video series we have developed with the assistance of the Ministry of Health and the World Health Organization. Even during periods of lockdown or isolation, people, including those with disabilities, the elderly, and whole families, can still exercise at home.

As FNSC is bound to look after people from birth to old age, regardless of ability, gender or age, we recognize that our programs are not limited to one gender or age group, for example, just for youths aged 18 to 25.

To augment our existing inclusive programs, we are in the process of developing an on-going Wellness Program to address Non-Communicable Diseases (NCDs). This is in response to the now global recognition that physical activity and sports are the best ways to combat and prevent NCDs.

The Sports Commission has been in existence for a decade now, and as we move into our 10-year celebrations in 2022, there is the realization that we have had huge achievements within FNSC, and many of these have come about during, and even because of, the pandemic.

Last year our conference concentrated very much on worldwide problems that we also have here. Problems such as drug abuse, crime, health-related issues, are being addressed through all our programs. Concerned members of the general public can find answers to these problems in the sports and physical activities that we provide.

People are seeing that professional sports people can be affected by their lifestyle choices. Even a top sports person can be locked in prison as easily as the next person, if they make bad decisions. The Sports Commission is working on putting in place Drug Free Sports in Fiji, as drug abuse amongst sports people is a gap we have identified. In the Olympics we have seen the problem of international elite athletes testing positive for banned substances.

**Peter Mazey**  
**Executive Chairman**

As we support our elite athletes in their sporting careers, we need to bring the importance of mentoring the whole person to the attention of our sporting organizations. We continue to work with our sports people to focus on health and lifestyle choices, and not just elitism.

Elitism is something we all identify with because of our Men's Rugby 7s Olympic Gold medal wins in Rio in 2016, and again in the Tokyo 2020 Olympics, held in 2021, but the Bronze medal win at Tokyo by our Women's 7s Team is just as important.

This is tangible evidence that we are addressing the gender balance in all our sports development. The phenomenal growth and success in this area is all the more significant, as it would only be about eight years ago that we campaigned for the acceptance and inclusion of women by the Fiji Rugby Union.

The major achievement of the gold and bronze medals at the Tokyo Olympics is through the Sports Commission funding of our international sports teams and our international coaches. This was made possible by funding support by Government.

I wish to take this opportunity to thank the Prime Minister, Ministry of Youth and Sports, (our Line Ministry), and the Ministry of Economy for our funding assistance. Thank you, also, to Government for the continued commitment to the development of sports at all levels.

My sincere thanks to my Board of Directors. Their invaluable support and advice throughout what has been a demanding and stimulating year is most appreciated.

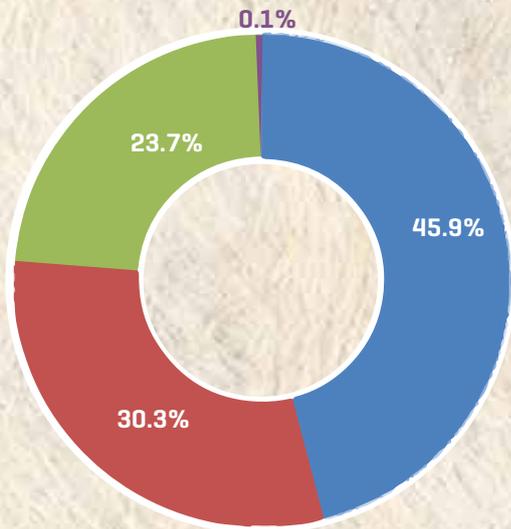
A very special thank you to Fiji National Sports Commission staff. I commend you all for the innovative program delivery and your positive response in challenging circumstances.

We look forward to continuing to work in partnership with our stakeholders in the development of sporting excellence, and to continue to help lay the foundations throughout the wider community for a healthy, active nation.



# 2020-2021 Operational Expenses

## Operating Revenue



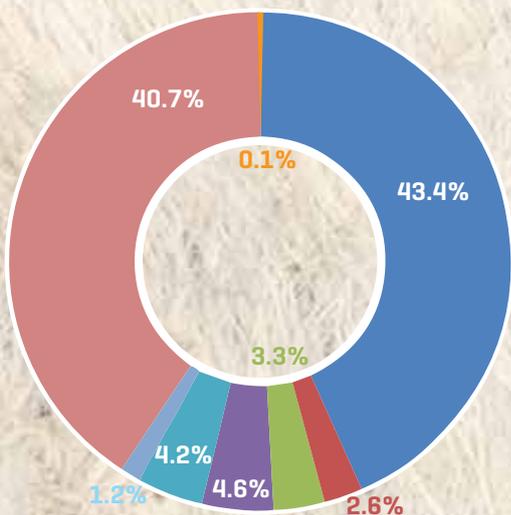
Sports Grant	\$ 1,855,945
International Coaches Grant	\$ 1,226,048
Operating Grant	\$ 957,851
UNOSDP Grant	\$ 2,352

## Other Operating Revenue



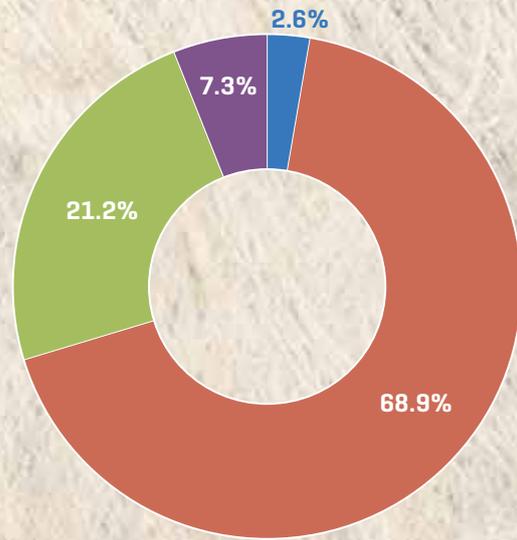
Sponsorships	-
Gain in Sale of Motor Vehicle	-
Amortization of Deferred Income	\$ 42,864

## Grant Expenses



Oversea Tours	\$ 1,360,064
Scholarships	\$ 78,097
Short Term Expert	\$ 102,960
Hosting Tournaments	\$ 143,792
Outreach Programs	\$ 132,520
UNOSDP Expenses	\$ 2,352
Person with Disability Grant Expense	\$ 38,512
International Coaches	\$ 1,277,688

## Operating Expenses



Administration	\$ 24,374
Personnel	\$ 644,407
General Operating	\$ 198,115
Depreciation	\$ 67,842

# Corporate Objectives

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

The Sports Commission objectives as decreed and approved by the Board:

Guide and enhance the delivery of the Sports Outreach Program in Fiji through a coordinated approach in partnership with Government, statutory bodies and the community;

Institute a clear and manageable framework to effectively deliver sports development programs in Fiji;

Provide direction and coordination in our commitment to the development of sports and physical activities in Fiji;

Establish high standards of excellence in all aspects of sports delivery and physical activity;

Improve the health of the nation through organized physical activities at all levels;

Support and encourage performance excellence in athletes and coaches by developing sports science and encouraging research in high performance athletes;

Provide support and financial assistance to National Sporting Organizations in the development of their sport and their high performance athletes, coaches and technical officials,

Recruit the best and most qualified people and provide them with the appropriate training environment and support to enable them as a team to achieve the Fiji National Sports Commission's objectives.

## Board Meetings

(Due to COVID 19 - two Virtual Board Meetings were conducted)

Board Members	Board Meetings Attended	Committee Meeting Attended
Mr Peter Mazey	5	2
Mr Rovereto Nayacalevu	2	1
Ms Jennifer Poole (Acting PS Youth & Sports)	2	
Mrs Litiana Loabuka	4	2
Mrs Kelera Ravono	3	1
Mrs Cathy Wong	4	1
Mrs Torika Brodie	1	
Mr Josefa Sania	5	1
Mr Hari Raj Naicker	3	
Mr David Voss	3	
Mr Raymond Stoddart	1	

## Management & Committee Meetings

Committee Meeting	Chairperson	Meetings Held
Senior Management Meetings	Peter Mazey	
Grants Committee Meetings	Peter Mazey	1
HR Committee Meetings - Virtual (via Zoom)	Litiana Loabuka	1
NSO Annual Conference Meeting	David Voss	



# Board Members



**Mr. Peter Mazey**

Executive Chairman  
Member since 2013. Member of the FNSC Board Games Committee, HR Committee and Internal Audit Committee; Chairman, Fiji Sports Council Board of Directors; President, Fiji Chamber of Commerce; Local Director, Aon Insurance Broker, Chairman Denarau Waters L td.



**Mrs. Litiana Loabuka**

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



**Mr. Rovereto Nayacalevu**

Deputy Chairman  
Permanent Secretary  
– Ministry of Youth & Sports; Board member since 2020, Consultant; Extensive experience in Procurement & Supply Chain.



**Ms. Kelera Ravona**

Board member  
A member since August 2017; representing the Permanent Secretary for Economy, Principal Budget Analyst with the Ministry of Economy.



**Mrs. Cathy Wong**

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



**Mr. Josefa Sania**

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



**Mr. Inoke Bainimarama**

Board member  
Board member since 2021; Chairperson of the FNSC Annual Conference Committee; Chief Communications Officer at ONOC; President of the Fiji Cancer Society, and a member of the ONOC Medical Commission.



**Mr. Raymond Stoddart**

Board member  
Board Member since 2021; Member of the FNSC Annual Conference Committee; more than 30 years experience in the Insurance industry; a passionate and well-known football commentator, known as the voice of Football.



**Mrs. Torika Brodie**

Board member  
Board Member since 2021; Member of the FNSC Annual Conference Committee; Financial Controller and Administration Manager at Seamech Fiji limited; Founder of Kanamoce and Farmer/Founder of Kava Lava.



**Ms. Sera Vosaki**

Board Secretary  
Board Secretary since 2015.

# Senior Management



**Mr. Peter Mazey**  
Executive Chairman



**Mr. Shalendra Ram**  
Finance Manager



**Mr. Joji Liga**  
Sports Development Manager



**Ms. Moira Rodan**  
Research &  
Development Manager



# Sports Development for 2020-2021

## Professional Staff Developments and Training Improvements

Joji Liga	<ul style="list-style-type: none"> <li>- Continuous Professional Development – OSEP Master Educator Program</li> <li>- Gender Transformative Institutional Capacity Development – Responsive Budget Training</li> <li>- Pacific Sport Policy Working Group – Policy Review</li> <li>- Sports Industry Advisory Committee Member for Development of a Sports Micro-Qualification under the Pacific Accreditation Framework</li> </ul>
Elesi Ikanidrodro	<ul style="list-style-type: none"> <li>- Continuous Professional Development – OSEP Master Educator Program</li> <li>- Gender Transformative Institutional Capacity Development – Responsive Budget Training</li> <li>- Covid 19 Profiling and Vaccination Operations – Central Division</li> </ul>
Charlene Lockington Mitieli Savu	<ul style="list-style-type: none"> <li>- Continuous Professional Development – OSEP Master Educator Program</li> <li>- Gender Transformative Institutional Capacity Development – Responsive Budget Training</li> <li>- Resigned from the Fiji National Sports Commission</li> </ul>
Josaia Tuinamata	<ul style="list-style-type: none"> <li>- Continuous Professional Development – OSEP Master Educator Program</li> <li>- Gender Transformative Institutional Capacity Development – Responsive Budget Training</li> <li>- Covid 19 Profiling and Vaccination Operations – Central Division</li> </ul>
Saiasi Bose	<ul style="list-style-type: none"> <li>- Continuous Professional Development – OSEP Master Educator Program</li> <li>- Gender Transformative Institutional Capacity Development – Responsive Budget Training</li> <li>- Covid 19 Profiling and Vaccination Operations – Central Division</li> </ul>
Saula Koroi	<ul style="list-style-type: none"> <li>- Continuous Professional Development – OSEP Master Educator Program</li> <li>- Gender Transformative Institutional Capacity Development – Responsive Budget Training</li> <li>- Covid 19 Profiling and Vaccination Operations – Central Division</li> </ul>
Shavneel Prasad	<ul style="list-style-type: none"> <li>- Continuous Professional Development – OSEP Master Educator Program</li> <li>- Gender Transformative Institutional Capacity Development – Responsive Budget Training</li> </ul>
Tabuanitoga Kaukimoce	<ul style="list-style-type: none"> <li>- Continuous Professional Development – OSEP Master Educator Program</li> <li>- Gender Transformative Institutional Capacity Development – Responsive Budget Training</li> </ul>
Vilisoni Romanu	<ul style="list-style-type: none"> <li>- Continuous Professional Development – OSEP Master Educator Program</li> <li>- Gender Transformative Institutional Capacity Development – Responsive Budget Training</li> <li>- Covid 19 Profiling and Vaccination Operations – Central Division</li> </ul>



# Review of Sports Development Programs vs National Development Plan 5 Years - 20 Years

	2017-2018 Achievement	2018-2019 Achievement	2018 - 2019 Achievement	2019-2020 Achievement	2020-2021
Sports Outreach Program NDP Planned Target	7	7	7	7	7
Sports Camp in Community	5	4	4	3	2
Training of Trainers	7	12	18	14	13
Educate the Educator	4	12	14	15	10
Kids in Community Sports	8	36	93	67	83
Inclusive - Disabilities & Vulnerable Communities	2	27	39	27	19
Wellness	7	43	88	28	49
Follow Up (Monitoring & Evaluation)	11	10	10	11	8
<b>Total Achieved</b>	<b>44</b>	<b>144</b>	<b>256</b>	<b>165</b>	<b>184</b>

## Sports Development by Program Achievements & Impacts

### A: Sports in Community Camp

Conducted

**2**

Programs

Conducted 2 programs from the 3 budgeted.



**Program Locations**

Nakorosule Village Naitasiri  
Vatulelei Village Koro  
Nagado Village Nadi Program was postponed due to COVID-19 Outbreak.



**Geographical Coverage**

Koro - 2 Tikinas and 9 Villages  
Nakorosule Naitasiri: 3 Tikinas, 13 Villages, 2 Settlements and 1 School



**Participation**

**176**

Total Participants from 2 Provinces and 5 Tikinas



**Gender**

**98**

Males [56%]

**78**

Females [44%]

<b>Sports Organizations:</b>	Fiji Volleyball, Fiji National Rugby League, Fiji Rugby Union, Fiji Football Association, Amateur Boxing Fiji, Fiji Swimming, Netball Fiji, Weightlifting Fiji, Australian Football League (AFL)
<b>Sports Equipment Donations:</b>	Volleyball balls, nets, ball pumps, rugby balls, netballs, rugby league balls, boxing gloves, whistles, cones, free weights [lifting bars and weights]
<b>Achievements:</b>	<ul style="list-style-type: none"> <li>22 Villages, 2 Settlements and a School who joined the two programs were donated a set of sports equipment from the sports engaged at each program</li> <li>Participants were empowered through presentations from different stakeholders that covered the following topics: drugs abuse, violence against women and children, sexual reproductive health and rights, long term player development, non-communicable diseases, diet and nutrition, health, wellness and physical activity, Duavata community policing networks, sports injuries and physiotherapy, strapping procedures, first aid</li> <li>Identified potential leaders, sports administrators to run community sports structures</li> </ul>
<b>Challenges:</b>	<p>Sport remains a pastime activity in villages' plans</p> <p>Villages need to push for sport to be recognized as a key development tool</p>
<b>Impact:</b>	<p>Increase in participation in recreational activities in villages and settlements from usage of sports equipment</p> <p>Promotion of competitions in communities</p> <p>Sports have drawn communities together to work towards collective benefits</p>

## B: Train the Trainer Program

Conducted

# 13

Programs



### Program Locations

#### Central Division

1. Mid Harbour – Pacific Harbour
2. Nakorosule, Naitasiri

#### Northern Division

1. Labasa
2. Tukavesi Village – Cakaudrove
3. Rabi – Cakaudrove

#### Central Urban Division

1. Tamavua Zone
2. Nausori Zone
3. Lami Zone
4. Nausori Zone

#### Western Division

1. Lautoka – Regional Tennis Courts

#### Eastern Division

1. Mokani – Tailevu
2. Wainibuka – Tailevu
3. Vatulele – Koro, Lomaiviti



### Geographical Coverage

8 Provinces: Serua, Rewa, Lomaiviti, Nadroga, Naitasiri, Ba, Macuata, Tailevu  
10 Tikinas, 58 Villages, 3 Schools, 2 Settlements, 40 Urban Communities



### Participation

# 581

Total Participants



### Gender

# 350

Males [60%]

# 231

Females [40%]

# Sports Specific Training and Accreditation Statistics Towards Talent Identification

Sport	Sports Organizations	Accreditation	Total	Males	Females
Netball Coaching	NetGO Program	Netball Fiji	43	0	43
Netball Umpiring	Netball Fiji	Netball Fiji	78	9	69
Rugby League Coach	Fiji National Rugby League	Fiji National Rugby League Community Coach Certificate	10	10	0
Rugby League Referee	Fiji National Rugby League	Community Referee	19	19	0
Rugby Union Coach	World Rugby	Coaching – Level 1 Certificate	12	3	9
Rugby Union Coach	World Rugby	Community Participation Referee Certificate	40	37	3
Volleyball Coach	Volleyball Fiji	Community Coach	72	43	29
Volleyball Referee	Volleyball Fiji	Community Referee	50	43	7
Weightlifting	Weightlifting Fiji	Community Coach	5	5	0
Badminton Shuttle Time Coach	Fiji Badminton	Shuttle Time Coach	30	20	10
Badminton Shuttle Time Referee	Fiji Badminton	Shuttle Time Referee	4	0	4
Touch Rugby	Fiji Touch Rugby	Australian Touch Rugby Level 1	62	62	0
Outrigger Canoeing	Fiji Outrigger Canoeing	Community Coach	40	20	20
Amateur Boxing	Amateur Boxing Fiji	Community Coach	7	7	0
Table Tennis	Fiji Table Tennis	Community Coach	9	7	2
Fitness Leader	Fiji National Sports Commission and Ministry of Health	Community Fitness Leaders Certificate	20	10	10
Community Coach & Official	Oceania Sports Education Program	Community Coach & Official Certificate	16	11	5
Sports Administration	Oceania Sports Education Program	SIC Certificate Accreditation	64	44	20
<b>Total</b>			<b>581</b>	<b>350</b>	<b>231</b>

### Sports Specific Associations and Clubs:

1. Gau Rugby Union established
2. Kalabu Volleyball Association
3. Kadavu Rugby Union
4. Taveuni Volleyball Association
5. Taveuni Netball Association
6. Lami Canoe Club
7. Nausori Canoe Club
8. Waila Housing Canoe Club
9. Nausori Delta Paddlers Club
10. Raiwaqa Hearts Canoe Club
11. Koro Rugby Referee Association
12. Koro Netball Umpires Association
13. Koro Volleyball Association
14. Koro Weightlifting Association
15. Rabi Badminton Club
16. Rabi Boxing Club
17. Rabi Netball Club
18. Waisiliva Badminton Club - Tailevu
19. Mid Harbor Volleyball Association
20. Western Borders Volleyball Club
21. Tamavua Bulls Volleyball Club
22. Savura Netball Club
23. Wailoku Netball Association.
24. Namadi Rugby Club
25. Namadi Volleyball Club.
26. Tamavua Celtics Volleyball
27. Tacirua Netball Club
28. Tacirua Volleyball Club
29. Jituu Estate Rugby Club

### Challenges:

- Movements of young people in communities, rural - urban drift is rapid, as are movements within urban areas
- Sustainability of good governance standards of sports clubs and associations need constant revisiting and supporting

### Impact:

- Increased base for Community Coaches with National Sports Organizations
- More competitions have been established because of trained coaches and technical officials
- Affiliation of specific sports structures with respective NSOs
- Re-affiliation of non-functioning clubs with respective NSOs
- Western Borders Volleyball Club affiliated to the Suva Volleyball Association after a lapse of 10 Years
- Tamavua Bulls Volleyball Club affiliated to the Delainavesi Volleyball Association
- Savura Netball Club affiliated to the Suva Netball Association
- Wailoku Netball affiliated to the Nasinu Netball Association.
- Newly formed Namadi Rugby Club, affiliated to the Suva Rugby Union
- Namadi Men's & Women's Volleyball Club affiliated to the Suva Volleyball Association
- Registration of the Tamavua Celtics Volleyball club to the Suva Volleyball Association after a lapse of 5 years
- Re-affiliation of Tacirua Netball Club to the Nasinu Netball Association
- Re-affiliation of Tacirua Volleyball Club to the Suva Volleyball Association
- Re-affiliation of Jituu Estate Rugby Club to the Suva Rugby Union after a lapse of 2 Years
- More people are playing organized sports in the community sports associations
- Increased participation by women in male dominated sports like Rugby & Weightlifting

### Sustainability:

- Community Sports Associations are responsible for the running of sports in a defined community. The Associations are multi-sports based and totally controlled by the community
- Development of a Community Sports Association Policy to guide and sustain community sports associations as formal community sports structures mandated to support sports development and sports for development initiatives for communities

## Educate the Educator Program

Conducted

**10**

Programs



### Program Locations

- Eastern Division (36 schools and 195 teachers)
- Mokani Program - 8 schools and 20 teachers
- Wanibuka - 2 schools and 11 teachers
- Koro - 7 schools and 33 teachers
- East - 4 schools and 34 teachers
- Vugalei Cluster - 6 schools and 28 teachers
- Vanuavalavu, Lau - 5 schools and 33 teachers
- Lakeba Lau - 4 schools and 36 teachers
- Northern Division (5 schools and 30 teachers)
- Rabi - 1 school and 16 teachers
- MYS Labasa - 4 schools and 14 teachers
- Western Division (12 schools and 30 teachers)
- Lautoka Tennis Courts Program - 6 schools and 17 teachers. Nadi Christian School - 6 schools and 13 teachers



### Number of Schools

**53**



### Participation

**255**

Total Participants



### Gender

**86**

Males (34%)

**169**

Females (66%)

### Challenges:

- Release of Teachers to undertake sports training during official working hours
- Lack of support from the Ministry of Education towards having sport as the ideal intervention for tackling obesity in children and long-term effects of non-communicable diseases

### Achievements:

- Professional development opportunities for 255 teachers from 52 schools
- Teachers were up-skilled or accredited in various trainings conducted through the Fiji National Sports Commission with key stakeholders, including Fiji Rugby, OSEP, Oceania Badminton, Fiji Volleyball, Netball Fiji, Fiji Table Tennis, Weightlifting Fiji
- Areas of training and accreditation: Fiji Rugby - Quick Rip Coaching, World Rugby Level 1 and 2 Coaching, Match Officials Coaching, OSEP - Sports Administration and Community Coach and Officials Courses - NetGO Coaching and Netball Umpiring, Oceania Badminton - Shuttle Time Coaching Certificate for teachers Fiji National Rugby League - Rugby League Coaching Certificate, Fiji Volleyball - Volleyball Coaching Certificate
- Teachers' professional development details are updated on MOE FEMIS Database
- The increase in female numbers is indeed promising

### Impact:

- Teachers interested in upgrading their sports qualifications
- More teachers are accredited to coach school sports teams more effectively
- Improvement in teaching of physical education in schools
- More community-based competitions are organized outside the schools' competitions framework

## Kids in Community Sports Program

Conducted

**83**

Programs



### Program Locations

- Northern Division: conducted programs in 20 schools and 22 communities in Macuata, Cakaudrove, Bua and Rabi Island for 3,593 participants, (2,037 males and 1,556 females)
- Eastern Division conducted 11 programs in 14 schools in Koro, Vanuabalavu and Lakeba and schools and 7 communities for 1,312 participants (653 males and 659 females)
- Western Division: Conducted 19 programs in 13 schools and 6 communities in Ba, Lautoka, Tavua, Nadroga, Ra, Vatuloula, Navosa and Yasawa for 2,669 participants (1,087 males and 1,582 females)
- Central Division: Conducted 4 programs in 1 school and 3 communities for 360 participants (215 males and 145 females) in Namosi, Burebasaga and Serua
- Central Urban Division: Conducted 7 programs in 7 communities in Raiwaqa, Vatuwaqa, Jittu Estate, Delainavesi, Nasole, Tovata and Delaitokatoka for 262 participants (151 males and 111 females)



Participation

**8196**

Total Participants



Gender

**4720**

Males (58%)

**3476**

Females (42%)



### Number of Sports Conducted with KIDS:

**16**

Number of Sports Conducted with KIDS – 16:

Get into Rugby, Quick Rip Rugby Tag Rugby, Aero Gymnastics, Tennis, Athletics, Volleyball, just play Soccer, Netball, Cricket, Weightlifting, Futsal Soccer, Hockey, Rugby League, Tag Badminton, Boxing, and AFL



Number of Schools

**37**

Schools

**46**

Communities

## Wellness Program

Achieved

**49**

Programs



Gender

**1596**

Males (53%)

**1430**

Females (47%)



Participation

**3026**

Total Participants

### Communities

- Northern Division – 8 villages and communities
- Eastern Division – 5 villages
- Western Division – 1 village, 2 communities
- Central Division – 20 villages and communities

### Workplaces

- National Fire Authority – Seaqaqa - North
- FNU Ba Campus - Ba
- Labasa Civil Servants - North
- Royal Club – Labasa - North
- FNU Labasa - North
- FNU Namaka, Nadi - West
- Navua Riverside - Central
- Vunidawa Provincial Office - Central
- Levuka Civil Servants' - East
- National Sailing Centre – Breast Cancer – Central Urban
- MOITT – Labasa - North

## Inclusive Program

### Achieved

**19**

Programs



Participation

**542**

Total Participants



Gender

**261**

Males [48%]

**281**

Females [52%]



### Program Locations

- Golden Age Home – Lautoka
- HART
- Gospel School for the Deaf
- St Milnar’s Home Nadi
- Old People’s Homes x 3
- Savusavu Special School
- Burebasaga Disability Association x 2
- Rewa Disability
- Naitasiri Disability
- Naleba College Labasa
- Vunidawa
- Vodafone Arena
- Namadi Older Citizens Community
- Lautoka Special School
- Nadi Special School
- Sigatoka Special School
- Sunshine Special School
- Ba Special School
- Ra Special School

## Follow Up Programs

A total of 9 Follow Up Programs were conducted in the year. A Follow Up Program follows the facilitation of a Train the Trainer Program to assess impacts from training outcomes.

### 1. Vatukoula Follow Up

- Establishment of the Vatukoula Core Boxing Club
- Vatukoula Netball Association formed after their AGM awaiting affiliation with Netball Fiji
- Vatukoula Rugby Referees Association formed with assistance from Fiji Rugby Referees

### 2. Burebasaga Follow Up

- Revival of the Rewa and Naitasiri Disability Association
- Affiliation of the Rewa Disability Association to Waidroka Sports Association
- Establishment of the Waidroka Netball Clubs
- Burebasaga, Dreketi, Vuci, Noco and Duavata Clubs affiliated to Waidroka Netball
- Waivou and Duavata Rugby Clubs affiliated to Rewa Rugby
- Naivisara Volleyball affiliated to the Waidroka Sports Association

### 3. Rabi Island Follow Up

- All 4 villages have taken part in physical activity every afternoon for the 5 weeks after the lockdown was uplifted [Volleyball/Table Tennis/Touch Rugby & Netball]
- Buakonikai Village hosted & organized volleyball tournaments, with a total of 4 teams, for the 5 weeks after the lockdown was lifted
- Tabewea village have also hosted and organized volleyball tournaments with a total of 5 men’s & 3 women’s teams
- Donated 1 set Sports Equipment to the Rabi Council of Leaders

### 4. Tainatoba Follow Up

- Organizing of two competitions every month, with trained Coach/MO/First Aider practicing and applying their newly learnt skills to sports, Donation for CSA, during Follow Up have organized 6 Competitions to cover the 3 Districts under Tainitoba - Tawake, Saqani and Vaturova
- Accredited First Aiders and Match Official for player welfare
- Formation of the Executives, which includes all the 3 Districts Reps, Vanua Tawake, Saqani & Vaturova with Police /Asst Roko and all Turaga ni Koro & Districts Reps

- Changing of game venue to cater for all the communities and motivate non-active clubs to participate
- Crime Prevention committees have been formed in every village in the district, as well as the forming of a new District Crime Prevention Committee, made up all Tikina & Youth reps from all villages in the district, and will be chaired by a District Rep, with the committee members working closely with the DO's Office, the Province and the Police, using sports to drive awareness

#### 5. Namuka Follow Up

- All the participating villages utilizing the sports equipment well, through Tikina & Youth Leaders participating in daily sports activities, utilizing their village space & grounds
- Increase in women's participation in daily physical activities
- Donated sports equipment utilized well and helping to combat NCDs
- 9 villages actively participated in daily activities with all the Tikina & Youth Reps identified as key contact people on the ground
- 7 Villages participated in 3 or more local competitions
- Forms distributed to be discussed in their village meeting
- Youth of the Tikina busy constructing the Talatalaqase New Concrete House, a commitment they have kept for more than 4 months

#### 6. Udu Vunikodi Follow Up

- Usage of donated sports equipment has assisted the communities in participating in physical activity
- Sports clubs have participated in Volleyball Competition.
- Participants are coaching their own teams and organizing a Volleyball Tournament.
- Villages are engaged in recreational sports & physical activities
- Sports clubs have engaged the community and women's participation in physical activity, and use this for preparation of Rugby & Volleyball teams.
- Rural Sports Field Development & Agricultural Farming Development

#### 7. Tukavesi Follow Up

- Buca Bay Rugby 7s team participated in this year's Marist 7s
- Two of their U20 attended the recent National Fitness Test held in Labasa

- Organizing of two competitions every monthly through trained Coached/Match Officials (MO) and First covering the 3 Districts under Tunuloa, Natewa/Cakaudrove i Vanua.
- Accredited First Aiders and Match Official through Fiji Rugby Union to better support player welfare
- Changing of game venue to cater for all communities and promote participation
- Crime Prevention Centres have been formed in every villages in the districts
- A new District Prime Prevention Centre was formed that will be chaired by District Rep and with all Turaga ni Koro and Youth representatives
- Police using sports to drive through awareness.
- Expansion of community works by the CSA included rubbish dump digging for village rubbish disposal, building of new toilets for elderly couples, cleaning of their backyard & helping the needy

#### 8. Koro-Nabasovi Follow Up

- Koro Sports Association is up and running
- Koro Rugby Competition for the two tikinas – Mudu and Cawa netball organized alongside rugby
- Koro Volleyball – Village based competitions taking place.
- NETGO Accreditation to all the schools on the Island, ie. one high school and five primary schools
- Koro Referees Associations for Rugby, Netball and Volleyball was formed
- Work in collaboration with Provincial Council, Police Department, Ministry of Education and Ministry of Health
- Re registration of youth clubs through the Ministry of Youth and Sports
- Sports established and being recognized on the island include– Rugby Union, Netball, AFL, Volleyball, Rugby League, Weightlifting and Athletics. Further follow ups needed to strengthen participation to ensure sustainability

#### 9. Buca Community Sports Association (CSA) Follow Up

- Buca Bay Rugby 7s team will participate in this year's Marist 7s -Team in Camp
- Two of their U20 players attended the recent National Fitness Test held in Labasa
- Organizing of two Competitions every month with trained Coach/MO/First Aider practicing their newly learnt skills & utilizing sports donation for CSA during Follow Up – have organized 6 Competitions covering the 3 Districts under Tunuloa, Natewa/Cakaudrove i Vanua

- Accredited First Aiders and Match Official to better support Player Welfare
- Changing of game venue to cater for all the communities and to motivate non-active clubs to participate
- A Crime Prevention Committee has been formed in every village in the district, as well as a District Crime Prevention committee, made up of all Tikina and Youth Reps, chaired by District Rep, and working closely with the DO's Office, Provincial & Police, using sports to drive awareness
- Already conducted two extra Courses: Strength & Conditioning & First Aid, both WR courses
- Community works done by the CSA: Rubbish dump digging for village rubbish disposal, building of new toilets for elderly couples, cleaning of their backyard & supply food during weekend
- School community support: Drainage cleaning, grass cutting and building of sign boards, CSA have been fundraising for their team to participate in the Marist 7s
- Buca Bay Netball has formed their Association & also women are interested in forming new Buca Bay Rugby Team
- Buca CSA working in partnership with Tukavesi Community Policing Unit, Ministry of Health, FNCS, Cakaudrove Referees, Village Headman & the Vanua in hosting their event
- FNCS donated sports equipment: [2 Rugby balls, 2 Netballs, 1 Volleyball, 1 Volleyball, 1 set Antenna, 1 set Netball bibs, 1 ball pump & 1 carry net]
- Assisted funding the Buca CSA with 8 Rugby Match Officials & 4 Medics
- Buca CSA assisted the Tukavesi Community Policing Unit with regards to Youth & Sports Development contributing to crime reduction in the communities
- Buca CSA assisted the Vanua and spectators to witness raw rugby talents and allow food sellers to earn some income to provide for families' needs

## Grants

### Short Term Expert

Funded

**\$102,960**

Receiver	Details
AFL Fiji	Matelita Tuilevuka
Fiji Baseball & Softball	Inoke Niubalavu
Fiji Amateur Boxing Association	Kaiafa Ledua, Osea Nanovu, Daniel Whippy, Litia Clark & Poasa Raiwaqa
Fiji Table Tennis Association	Harvie Yee, Laniana Serukalou,
Fiji Table Tennis Association	Vivienne Bale, Iakoba Taberanibou
Weightlifting Fiji	Henry Elder & Lavenia Nawacawaca
Swimming	Adele Rova & Trisa Cheer
Badminton	Shiristi Nadan
Squash	Asinate McGoon
Touch	Simione Bainivalu
Athletics	Albert Miller

	2020-2021 Achievements	2019-2020 Achievements
Number of Sports [NSOs]	10	6
International Short Term	0	0
Sports Development Officer	19	8
<b>Total Males</b>	<b>9</b>	<b>4</b>
<b>Total Females</b>	<b>10</b>	<b>4</b>
<b>Total</b>	<b>19</b>	<b>8</b>

### Impact Report

1. Decreased number of NSO due to COVID
2. No International Short Term Expert due to travel restrictions to safeguard spread of COVID
3. Gender equality in local development officers engaged by NSOs

### Grants requested, not taken up because of COVID

Netball	International Expert
Special Olympics	Local Development Officer
Taekwondo Fiji	International Expert
Paralympics	Local Development Officer

## Hosting International Events

Funded

# \$143,792

Fiji Rugby Union	<b>Olympic Preparation</b>	Rugby won the only medals for Fiji. Men's 7s Gold & Women's 7s Bronze
Weightlifting	<b>Online Youth World Cup</b>	Eroni Talemaibau was placed 6th overall in the field of 16 from around the World. He lifted a massive 67kg in the Snatch & 90kg in the Clean & Jerk with a body weight of 49kg

## Disability

Funded

# \$38,512

### SPORTS ORGANISATION

#### Paralympics

Purpose: 2020 Tokyo Games

#### Grants requested, not taken up because of COVID

<b>Special Olympics</b>	International Expert National Games and Talent Identification
<b>Deaf Sports</b>	Local Development Officer
<b>Cosie</b>	National Games
<b>United Blind</b>	FNSC White Cane - a - Thon

## Sports Scholarship

Funded

# \$78,097

	2020-2021 Achievements	2019-2020 Achievements
Number of Sports (NSO's)	6	6
Technical Official		0
Coaching	1	1
Referees/Umpire		0
Athletes	18	20
Total Males	10	10
Total Females	9	10

## Impact Report

1. Decreased Number of NSO participation due to COVID
2. Increase in Elite Athlete Training for Olympics
3. Decreased Number of NSOs taking up elite coaching & technical official duties due to COVID
4. Gender Equality

#### Grants requested, not taken up because of COVID

Gymnastics Fiji - Robyn Eastgate	closed border
Squash Fiji - overseas training for 5 athletes & 2 coaches	closed border

Receiver	Details	Recepients	Male	Female
Athletics Fiji	Overseas training - Heleina Young	1		1
Special Olympics	Local training for athletes	7	3	4
Fiji Swimming Association	Local & overseas training for athletes	27	18	9
Weightlifting Fiji	Local training for athletes at National Fitness Centre	6	3	3
Tennis Fiji	Local training for Saioirse Breen at Regional Training Centre	1		1
Fiji Yachting Association	Overseas training - Sophia Morgan	1		1
<b>Total</b>		<b>43</b>	<b>24</b>	<b>19</b>

## Coaching Grant

Funded

**\$1,277,688**

### Grant requested, not taken up because of COVID

Surfing	Ian Portingale
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SPORTS ORGANISATION	PURPOSE
Fiji Footbal	Flemming Serritslev
Netball	Jenny Brezel
Rugby 15s Men	Vern Cotter
Rugby 7s Men	Gareth Baber
Rugby 15s Women	Senirusi Seruvakula
Rugby 7s Women	Saiasi Fuli
Rugby League	Josaia Rabele

## Overseas Tours

Funded

**\$1,360,064**

Tokyo 2020 Olympics		
Archery	Tokyo Olympics - Preparations	Ranked 59 out of 95
Athletics	Tokyo Olympics - Preparations	3rd in Heat - Banuve
Boxing	Tokyo Olympics - Preparations	Didn't qualify
Football	Tokyo Olympics - Preparations	Qualified
Judo	Tokyo Olympics - Preparations	Qualified
Rugby Men's 7s	Tokyo Olympics Men's 7s Rugby - Preparations	Gold
Rugby Women's 7s	Tokyo Olympics Women's 7s Rugby - Preparations	Bronze
Karate	Tokyo Olympics - Preparations	Qualified
Swimming	Tokyo Olympics - Preparations	3rd Heats - Rova & Male
Table Tennis	Tokyo Olympics - Preparations	Qualified
Para Sports	Tokyo Olympics - Preparations	Ranked 10th in Javelin
Yachting	Tokyo Olympics - Preparations	Qualified (NO. 42)
FASANOC	Team Fiji - Participation	30 competitors

## Collaboration with Stakeholders and Partnerships during the 2<sup>nd</sup> Wave of COVID-19



### Fiji National Action Plan – Stop Violence Against Women and Girls – Sports Setting Consultation In March 2021

The sports setting includes all sports institutions and spaces, from community to professional levels, such as local and national sports clubs, institutions and associations. It also includes community tournaments, clubs and games as well as school-based tournaments and disability specific sporting activities, involving players, coaches, sporting officials and administrators. Sport is an influential setting that has the power to promote gender equality and prevent violence against women and girls.

At the heart of many communities, sport and leisure spaces bring together a diversity of people of all ages and backgrounds, thus carrying the promising potential to influence social change by fostering inclusive, safe and equitable environments for all. To date, one large summit/consultation has occurred for the sports setting, reaching 107 participants through a collaborative partnership with Fiji National Sports Commission at the Annual National Sporting Conference in March 2021, building a shared understanding of the root causes of violence against all women and girls. Participants in the sports consultation shared many personal experiences of women, girls, people of diverse sexual orientation and gender identity and people with disabilities facing discrimination, violence, and barriers to safely participating in sport in their community.

Participants also shared knowledge of female friends, peers or others who faced resistance from family members and/or community members for their interest in playing sports. Beliefs that sport is a domain for men and boys, and not women and girls, is a significant hurdle and potential source of violence should women and girls engage in sport. Participants shared an understanding of how gender inequality and harmful gender norms normalize beliefs that sports are for men and boys; women and girls are physically weak; and women and girls' participation in sports transgresses the place that they have in society. This reflection was encouraging as it showed the nuanced understanding of how these attitudes can be used as a justification for violence.

### National Sports Policy

The Commonwealth Secretariat has been working with MYS and FNCS on the Implementation of the M&E Framework for National Sports Policy. This stage is completed and consultation with Partners and Lead Agencies with the Commonwealth is scheduled for the 5th October 2022. The Framework will then be forwarded, first to the Technical Group, followed by the Solicitor General's Office, and then will be tabled in Parliament in November.

### MOU with Ministry of Health & Medical Services

Through the Ministry of Youth & Sports, a Memorandum of Understanding has been drawn up between the Fiji National Sports Commission and the Ministry of Health & Medical Services. The MOU refers specifically to the cooperative work being conducted by both organizations to promote Wellness and Physical activities. The MOU will serve to further strengthen the FNCS Wellness Program with technical assistance directly related to funding for FNCS community and sports association clubs, Fiji wide.

FNCS has yet to participate in project funding provided by WHO, through MoHMS, which could support sports development of FNCS community sports associations. Ministry of Youth clubs have already started to utilize this assistance that is directly given through MOH, and monitored by WHO as a mentor - mentee partnership program.

### Video Production

The closure of activities due to the second wave of COVID-19 in April of 2021 saw the Fiji National Sports Commission engage and partner with the Ministry of Health & Medical Services and the World Health Organization in the production of two, 15 second YouTube videos and other materials that centered around community awareness during the COVID-19 pandemic.

These videos supported COVID messaging, and encouraged exercise for individuals and family bubbles to assist people to participate in some form of physical activity to keep fit, both during the lock down or at other times, when required. The project was supported by WHO, SPC and the European Union, this being their contribution to wellness and physical activities supported by MoHMS, FNCS, and the Ministry of Youth & Sports (MYS). MYS and FNCS logos are included in this media communication.

FIJI NATIONAL  
SPORTS  
COMMISSION



# Financial Statements

For the Financial Year Ended 31 July 2021

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## OFFICE OF THE AUDITOR GENERAL

Promoting Public Sector Accountability and Sustainability through our Audits



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File: 680/1

02 March 2022

Peter Mazey  
Executive Chairman  
Fiji National Sports Commission  
Laucala Bay  
**SUVA**

Dear Mr. Mazey

**FIJI NATIONAL SPORTS COMMISSION**  
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021

The audited financial statements for Fiji National Sports Commission for the year ended 31 July 2021 together with my audit report on them are enclosed.

Particulars of errors and omission arising from the audit have been forwarded to the management of the Commission for necessary action.

Yours sincerely

Sairusi Dukuno  
**ACTING AUDITOR-GENERAL**

Encl.

**FIJI NATIONAL SPORTS COMMISSION**  
**FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 JULY 2021**

## FIJI NATIONAL SPORTS COMMISSION COMMISSION'S REPORT FOR THE FINANCIAL YEAR ENDED 31 JULY 2021

In accordance with a resolution of the Commission, the members submit the statement of financial position of the Commission as at 31 July 2021, and the related income statement, statement of changes in equity and statement of cash flows for the financial year ended 31 July 2021 and report as follows:

### Commission's members

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

Member	Appointed	Resigned
Mr. Peter Mazey	05 <sup>th</sup> February 2013	-
Mr. David Voss	05 <sup>th</sup> February 2013	31 <sup>st</sup> March, 2021
Ms. Cathy Wong	05 <sup>th</sup> February 2013	-
Ms. Litiana Loabuka	05 <sup>th</sup> February 2013	-
Mr. Josefa Sania	05 <sup>th</sup> February 2013	-
Ms. Makereta Konrote	18 <sup>th</sup> March 2016	15 <sup>th</sup> March, 2021
Ms. Jennifer Poole	06 <sup>th</sup> October 2020	31 <sup>st</sup> December, 2020
Mr. Rovereto Nayacalevu	30 <sup>th</sup> March 2021	-
Mr. Raymond Stoddart	14 <sup>th</sup> April 2021	-
Ms. Inoke Bainimarama	14 <sup>th</sup> April 2021	-
Ms. Torika Brodie	14 <sup>th</sup> April 2021	-
Mr. Shiri Gounder	14 <sup>th</sup> April 2021	-

### Principal activities

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

### Operating result

The net surplus of the Commission for the financial year ended 31 July 2021 was \$14,337 compared to the net surplus of \$16,765 in 2020.

### Other matters

As at the date of this report:

- (a) The members of the Commission are not aware of any circumstance which would render the values attributed to current assets in the Commission's financial statements misleading.
- (b)
  - (i) No charge of the assets of the Commission has been given since the end of the financial period to secure the liabilities of any other person;
  - (ii) No contingent liabilities have arisen since the end of the financial period for which the Commission could become liable except as disclosed in the financial statements;
  - (iii) As at the date of this report, members of the Commission are not aware of any circumstances that have arisen, not otherwise dealt with in the report, which would make adherence to the existing method of valuation of assets or liabilities of the Commission misleading or inappropriate.

**FIJI NATIONAL SPORTS COMMISSION  
COMMISSION'S REPORT (CON'T)  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2021**

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**Going Concern**

The financial statements have been prepared on a going concern basis. The members of the Commission consider the application of the going concern principle to be appropriate in the preparation of the financial statements as they believe with the plans and strategies put in place by the Commission together with the ongoing support of the government will maintain required funding for its operations and meet its liabilities and commitments as and when they fall due over the next twelve months. Accordingly, members of the commission believe that the classification and carrying amounts of the assets and liabilities as stated in the financial statements to be appropriate.

**Significant event during the year**

The novel coronavirus (COVID-19) outbreak developed during the latter part of the year presents a significant challenge for Fiji and other countries.

The COVID-19 virus had substantial effect on the programs of the Commission and grant funds were deferred which will be utilised in Financial Year 2022. The restriction on overseas travel and limited number of people allowed to gather led to cancellations and/or postponements of most grant utilisation.

**Events subsequent to balance date**

The COVID-19 pandemic and the unprecedented uncertainty in the sporting and economic environment continues post year. The impact of COVID-19 pandemic resulted in major reduction to grant funding in the new Financial Year 2022 and all capital purchases and replacement of disposed assets have been postponed.

In the event that the COVID-19 pandemic impact is prolonged than anticipated, this will result in the further reduction of the grant funding in the subsequent financial years.

Dated at Suva this 1 day of March 2022.

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

  
Executive Chairman

  
Member of the Commission

**FIJI NATIONAL SPORTS COMMISSION  
STATEMENT BY MEMBERS OF THE COMMISSION  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2021**

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

- i. the accompanying statement of financial position of the Commission is drawn up so as to give a true and fair view of the state of affairs of the Commission as at 31 July 2021;
- ii. the accompanying income statement of the Commission is drawn up so as to give a true and fair view of the results of the Commission for the financial year ended 31 July 2021;
- iii. the accompanying statement of changes in equity of the Commission is drawn up so as to give a true and fair view of the changes in equity of the Commission for the financial year ended 31 July 2021;
- iv. the accompanying statement of cash flows of the Commission is drawn up so as to give a true and fair view of the cash flows of the Commission for the financial year ended 31 July 2021;
- v. at the date of this statement, there are reasonable grounds to believe that the Commission will be able to pay its debts as and when they fall due; and
- vi. all related party transactions have been adequately recorded in the books of the Commission.

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

Dated at Suva this 1 day of March 2022.

  
Executive Chairman

  
Member of the Commission

## OFFICE OF THE AUDITOR GENERAL

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### INDEPENDENT AUDITOR'S REPORT

Fiji National Sports Commission

Report on the Audit of the Financial Statements

#### Opinion

I have audited the financial statements of Fiji National Sports Commission ("the Commission"), which comprise the statement of financial position as at 31 July 2021, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Fiji National Sports Commission as at 31 July 2021, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs).

#### Basis for Opinion

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

#### Emphasis of Matter

I draw attention to Note 20 which relates to COVID-19 pandemic and its impact on the sports programs during the year and the on-going associated uncertainties post year end. In the event that the impact of the COVID-19 pandemic is prolong than anticipated, this may result in the postponement and cancellation of sport programs and deferment of funding in subsequent financial years resulting in delay implementations of the sports programs and developments.

My opinion is not modified in respect of this matter.

#### Responsibilities of the management and those charged with governance for financial statements

The management and commissioners are responsible for the preparation and fair presentation of the financial statements in accordance with IFRS for SMEs, and for such internal control as

the management and commissioners 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 management and Commissioners are responsible for assessing the Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management and Commissioners either intend to liquidate the Commission or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Commission's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

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

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

### Report on Other Legal and Regulatory Requirements

In my opinion, the financial statements have been prepared in accordance with the requirements of the Fiji National Sports Commission Act 2013 in all material respects, and;

- a) I have been given all information, explanations and assistance necessary for the conduct of the audit; and
- b) the Commission has kept financial records sufficient to enable the financial statements to be prepared and audited.



Sairusi Dukuno  
**ACTING AUDITOR-GENERAL**



Suva, Fiji  
02 March 2022

**FIJI NATIONAL SPORTS COMMISSION  
INCOME STATEMENT  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2021**

	Notes	2021 (S)	2020 (S)
<b>Income</b>			
Operating revenue	4(a)	4,042,196	7,606,706
Other operating revenue	4(b)	42,864	71,408
<b>Total Income</b>		<b>4,085,060</b>	<b>7,678,114</b>
<b>Expenses</b>			
Sporting grant expenses	5	1,858,297	5,540,509
International coaches expenses	6	1,277,688	1,095,732
Administrative expenses	7	24,374	25,380
Depreciation		67,842	61,180
Personnel expenses	8	644,407	695,671
Operating expenses	9	197,940	242,176
Finance cost		175	701
<b>Total Expenses</b>		<b>4,070,723</b>	<b>7,661,349</b>
<b>Net operating surplus for the year</b>		<b>14,337</b>	<b>16,765</b>

The income statement is to be read in conjunction with the notes to and forming part of the financial statements set out on pages 13 to 23

**FIJI NATIONAL SPORTS COMMISSION  
STATEMENT OF CHANGES IN EQUITY  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2021**

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	Note	2021 (\$)	2020 (\$)
<b>Retained surplus</b>			
Balance at the beginning of the year		367,155	350,390
Net operating surplus for the year		14,337	16,765
		<u>381,492</u>	<u>367,155</u>
Add Revaluation Reserve		96,000	96,000
<b>Balance at the year end</b>		<u><b>477,492</b></u>	<u><b>463,155</b></u>

The statement of changes in equity is to be read in conjunction with the notes to and forming part of the financial statements set out on pages 13 to 23.

**FIJI NATIONAL SPORTS COMMISSION**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 JULY 2021**

	Notes	2021 (\$)	2020 (\$)
<b>Current assets</b>			
Cash and cash equivalent	10	832,768	1,543,929
Other current assets	11	213	2,317
<b>Total current assets</b>		<b>832,981</b>	<b>1,546,246</b>
<b>Non-current assets</b>			
Property, plant and equipment	12	156,395	211,624
<b>Total non-current assets</b>		<b>156,395</b>	<b>211,624</b>
<b>TOTAL ASSETS</b>		<b>989,376</b>	<b>1,757,870</b>
<b>Current liabilities</b>			
Trade and other payables	13	178,039	104,489
Employee entitlements		11,476	19,575
Deferred revenue	14	66,595	96,845
Deferred sports grant	15	255,774	1,070,019
Finance lease liability	16	-	3,787
<b>Total current liabilities</b>		<b>511,884</b>	<b>1,294,715</b>
<b>Non-current liabilities</b>			
Finance lease liability	16	-	-
<b>Total non-current liabilities</b>		<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>511,884</b>	<b>1,294,715</b>
<b>NET ASSETS</b>		<b>477,492</b>	<b>463,155</b>
<b>Equity</b>			
Retained surplus		367,155	350,390
Revaluation surplus		96,000	96,000
Current year earnings		14,337	16,765
<b>TOTAL EQUITY</b>		<b>477,492</b>	<b>463,155</b>

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

  
Executive Chairman

  
Member of the Commission

The Statement of Financial Position is to be read in conjunction with the notes to and forming part of the financial statements set out on pages 13 to 23.

**FIJI NATIONAL SPORTS COMMISSION  
STATEMENT OF CASH FLOWS  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2021**

	Note	2021 (S)	2020 (S)
<b>Cash flows from operating activities</b>			
Cash receipts in the course of operations		3,227,951	8,632,012
Cash payments in the course of operations		(3,922,712)	(7,641,169)
Interest expense		(175)	(701)
<b>Net cash provided by/(used in) operating activities</b>		<u>(694,936)</u>	<u>990,142</u>
<b>Cash flows from investing activities</b>			
Proceeds from sale of fixed assets		-	-
Payments for property plant and equipment		(12,614)	-
<b>Net cash used in investing activities</b>		<u>(12,614)</u>	<u>-</u>
<b>Cash flows from financing activities</b>			
Repayment for vehicle under finance lease		(3,611)	(14,444)
<b>Net cash used in financing activities</b>		<u>(3,611)</u>	<u>(14,444)</u>
<b>Net increase (decrease) in cash and cash equivalents</b>		<b>(711,161)</b>	<b>975,698</b>
Cash and cash equivalents at the beginning of the year		1,543,929	568,231
<b>Cash and cash equivalents at the end of the year</b>	<b>10</b>	<u><b>832,768</b></u>	<u><b>1,543,929</b></u>

The statement of cash flows is to be read in conjunction with the notes to and forming part of the financial statements set out on pages 13 to 23.

**FIJI NATIONAL SPORTS COMMISSION**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 JULY 2021**

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**1. General Information**

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

The financial statements were authorised for issue with a resolution of the members of the Commission on 01 March 2022.

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

**2. BASIS OF PREPARATION**

**(a) Statement of compliance**

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

**(b) Basis of measurement**

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

**(c) Functional and presentation currency**

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

**(d) Use of estimates and judgments**

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

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

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

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

## FIJI NATIONAL SPORTS COMMISSION NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 JULY 2021

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### 3. SIGNIFICANT ACCOUNTING POLICIES

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

#### (a) Cash and cash equivalents

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

#### (b) Foreign currency

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

#### (c) Deferred income

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

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

#### (d) Government grant

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

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

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

The Commission also receives United Nations Office on Sport for Development and Peace grant (UNOSDP) funded by the Ministry of Foreign Affairs of the Republic of Korea given on the existence for the development of a Manual which would assist in the facilitation of physical activities for our disabled and special needs person in Special Schools and Inclusive mainstream schools. This would create sporting participation opportunities for children with special needs in a FUN, SAFE and CREATIVE environment; provide children with life skills through sport participation and to develop and expand parents, coaches and administrators' understanding of the educational value of sport. The Manual has been completed and distributed to all disabled and special needs schools in October 2019.

#### (e) Income tax

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

**FIJI NATIONAL SPORTS COMMISSION**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 JULY 2021**

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

**(f) Sponsorship Equipment**

Sponsorship equipment received from JR White started since the inception of FNSC in 2013. Due to COVID-19 the Commission did not receive any sponsorship equipment for JR White during the period 2020/2021. The FNSC's strategic goals include the encouragement of physical activity through sports for the people of the nation. The purpose of donating sports equipment which is sponsored through JR White is to give communities the opportunity to learn, practice and enjoy physical activity on their own with access to proper sports equipment. The recipients of the sports equipment are village heads, clubs, schools and communities where FNSC carries out its Sports Outreach and Train the Trainer Programs. The donation is carried out by FNSC after the completion of a program in a community. FNSC usually take different types of sports to communities for the programs and donation is done once the sports and the basics of the sports are introduced to the communities. The Commission donate equipment for those sports for the people to carry on playing those sports. The equipment's is used by the members of the community such as the Women's club, Men's and children's club, schools, inclusive where a village representative signs the donation forms. The equipment is also used for community or clubs organized tournaments which usually FNSC is invited to be a part of.

**(g) Property, plant and equipment**

Property, plant and equipment are stated at cost less accumulated depreciation and impairment loss. Cost includes expenditure that is directly attributable to the acquisition and installation of the items. Property, plant and equipment are depreciated on a straight-line basis over their estimated useful lives using the following rates:

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

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

**(h) Employee entitlement**

*Annual leave*

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

*Long service leave*

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

*Wages and salaries*

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

*Defined contribution plans*

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

**(i) Trade and other payables**

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

**FIJI NATIONAL SPORTS COMMISSION**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 JULY 2021**

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

**(i) Leased assets**

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

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

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

**(j) Comparative**

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

**(k) Value Added Tax (VAT)**

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

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

<b>4. REVENUE</b>	<b>2021</b>	<b>2020</b>
	<b>(\$)</b>	<b>(\$)</b>
<b>a) Operating revenue</b>		
Sports grant	1,855,945	5,506,514
International coaches grant	1,226,048	1,095,732
Operating grant	957,851	970,465
UNOSDP grant	2,352	33,995
	<u>4,042,196</u>	<u>7,606,706</u>
<b>b) Other operating revenue</b>		
Sponsorships	-	16,006
Gain on sale of motor vehicle	-	-
Amortization of deferred income	42,864	55,402
	<u>42,864</u>	<u>71,408</u>

**FIJI NATIONAL SPORTS COMMISSION**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 JULY 2021**

<b>5. SPORTING GRANT EXPENSES</b>	<b>2021</b>	<b>2020</b>
	<b>(\$)</b>	<b>(\$)</b>
Overseas tours	1,360,064	3,689,722
Scholarships	78,097	80,927
Short term expert	102,960	33,619
Hosting tournaments	143,792	1,447,261
Outreach programs	132,520	201,523
UNOSDP expenses	2,352	33,995
Persons with Disability Grant expenses	38,512	53,462
	<u><b>1,858,297</b></u>	<u><b>5,540,509</b></u>
 <b>6. INTERNATIONAL COACHES EXPENSES</b>		
Salary for international coaches	1,219,984	1,014,513
Other benefits	57,704	81,219
	<u><b>1,277,688</b></u>	<u><b>1,095,732</b></u>
 <b>7. ADMINISTRATIVE EXPENSES</b>		
Electricity	8,374	9,380
Rent	16,000	16,000
	<u><b>24,374</b></u>	<u><b>25,380</b></u>
 <b>8. PERSONNEL EXPENSES</b>		
Wages and salaries	607,554	644,599
FNPF contribution	22,481	37,288
FNU Levy	6,524	6,454
Staff welfare	3,164	4,674
Staff uniform	3,424	-
Fringe benefits	882	656
Staff training	378	2,000
	<u><b>644,407</b></u>	<u><b>695,671</b></u>
 <b>9. OPERATING EXPENSES</b>		
Audit fees	5,882	5,436
Advertising	1,938	2,200
Annual report	6,000	1,000
Bank charges	2,186	2,543
Conference	31,158	26,148
Strategic planning expenses	-	2,126
Consultancy fees	-	2,800
Council members fees and allowance	28,450	31,980
Council meeting expenses	284	753

**FIJI NATIONAL SPORTS COMMISSION**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 JULY 2021**

<b>9. OPERATING EXPENSES (Cont'd)</b>	<b>2021</b>	<b>2020</b>
	<b>(\$)</b>	<b>(\$)</b>
Internet fees	3,184	5,379
License	1,713	1,879
Motor vehicle expenses	25,312	30,969
Printing and stationery	17,237	12,257
Office Equipment	2,077	4,853
Sports promotions	17,657	25,162
Mobile charges	17,656	19,065
Software support fees	3,247	8,700
Insurance	13,282	14,356
Office supplies	2,668	2,603
Subscriptions	1,832	757
Telephone	2,966	3,748
Travel & accommodation	310	12,067
Website Management Fees	5,075	5,063
Other expenses	7,826	20,332
	<b>197,940</b>	<b>242,176</b>

**10. CASH AND CASH EQUIVALENTS**

Cash on hand	800	800
Operating Account - ANZ	353,981	272,539
Sporting Grant Account - ANZ	105,512	458,459
International Coaches Grant Account - ANZ	325,750	242,923
Overseas Tours Account - ANZ	22,379	542,510
UNOSDP Grant Account - ANZ	24,346	26,698
	<b>832,768</b>	<b>1,543,929</b>

**11. OTHER CURRENT ASSETS**

Cash advance to staffs	213	2,141
Deferred Interest - Motor Vehicle lease	-	176
	<b>213</b>	<b>2,317</b>

**FIJI NATIONAL SPORTS COMMISSION**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 JULY 2021**

**12. PROPERTY, PLANT & EQUIPMENT**

	<b>Furniture &amp; Fittings (S)</b>	<b>Computer Equipment (S)</b>	<b>Motor Vehicle (S)</b>	<b>Total (S)</b>
<b>Cost</b>				
Opening Balance 31/07/20	40,619	79,007	533,899	653,525
Acquisitions / Revaluation	5,396	7,218	-	12,614
Less Disposal	-	-	-	-
<b>Balance as at 31 July 2021</b>	<b>46,015</b>	<b>86,225</b>	<b>533,899</b>	<b>666,139</b>
<b>Accumulated Depreciation</b>				
Opening Balance 31/07/20	35,565	61,547	344,789	441,901
Depreciation charge for the year	2,201	7,043	58,598	67,842
Disposal	-	-	-	-
<b>Balance as at 31 July 2021</b>	<b>37,766</b>	<b>68,590</b>	<b>403,387</b>	<b>509,743</b>
<b>Carrying Amount as at 31 July 2020</b>	<b>5,054</b>	<b>17,460</b>	<b>189,110</b>	<b>211,624</b>
<b>Carrying Amount as at 31 July 2021</b>	<b>8,249</b>	<b>17,635</b>	<b>130,512</b>	<b>156,396</b>

The Commission had seven motor vehicles as at the balance date. On 2<sup>nd</sup> November, 2018 one motor vehicle is leased by the Commission under ANZ non-cancellable finance lease agreements. The lease term is for two years until then the lease liabilities are effectively secured as the rights to the motor vehicle revert to the lessor in the event of default. The ownership of the leased vehicle was transferred to the Commission on 30/10/2020 when the lease liability was fully paid off after two years.

In consideration of the ongoing COVID-19 pandemic, all capital purchases have been postponed. Replacement of disposed assets will happen once operations are back to normal.

	<b>2021 (S)</b>	<b>2020 (S)</b>
Net carrying amount of motor vehicles under a finance lease	-	18,779

**FIJI NATIONAL SPORTS COMMISSION  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2021**

<b>13. TRADE AND OTHER PAYABLE</b>	<b>2021</b>	<b>2020</b>
	(\$)	(\$)
Audit fees 2019 / 2020	-	5,420
Audit fees 2020 / 2021	5,650	-
Annual report 2019 / 2020	-	7,000
Annual report 2020 / 2021	6,500	-
International coaches salary	44,802	28,474
International coaches annual leave	108,199	48,290
Board meeting allowance	3,400	2,483
Staff Salary Accrual	4,661	4,662
Trade creditors	4,827	8,160
<b>Trade and Other payables</b>	<b>178,039</b>	<b>104,489</b>

<b>14. DEFERRED REVENUE</b>	<b>2021</b>	<b>2020</b>
	(\$)	(\$)
Opening Balance	96,845	152,247
Add: grant utilized to finance property, plant & equipment	12,614	-
Less: provision for amortisation	(42,864)	(55,402)
<b>Closing Balance – 31 July</b>	<b>66,595</b>	<b>96,845</b>

<b>15. DEFERRED SPORTS GRANT</b>	<b>2021</b>	<b>2020</b>
	(\$)	(\$)
Opening Balance	1,070,019	60,717
Add: grant received	231,404	1,043,297
Less: utilised grant	(1,045,649)	(33,995)
<b>Closing Balance – 31 July</b>	<b>255,774</b>	<b>1,070,019</b>

In FY 2021 Deferred grants are made up of Sports grant \$46,237, International Coaches grant \$185,167 and UNOSDP grant \$24,371.

<b>16. FINANCE LEASE LIABILITY</b>	<b>2021</b>	<b>2020</b>
	(\$)	(\$)
Opening Balance	3,787	18,932
Addition	-	-
Less: principal repayment	(3611)	(14,444)
Less: interest payment	(176)	(701)
<b>Closing Balance – 31 July</b>	<b>-</b>	<b>3,787</b>
<b>Represented By:</b>		
Current	-	3,787
Non-Current	-	-
	<b>-</b>	<b>3,787</b>

The Commission entered into a finance lease agreement on 2<sup>nd</sup> November, 2018 amounting to \$30,293 with Australian and New Zealand Banking Group Limited (ANZ) to finance the purchase of the Commission's motor vehicle. The lease term is for two years until then the lease liabilities are effectively secured as the rights to the motor vehicle revert to the lessor in the event of default. On 30/10/2020 the finance lease was paid off and the Motor vehicle was transferred to Commission.

**FIJI NATIONAL SPORTS COMMISSION  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2021**

**17. FINANCE LEASE COMMITMENTS**

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

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

	2021 (\$)	2020 (\$)
Not later than one year (one year plus interest)	-	3,787
Later than one year but not later than two years	-	-
Later than two years but not later than three years	-	-
	<u>-</u>	<u>3,787</u>

The leases typically run for a period of two years. The annual interest payment recognized as an expense in the income statement as at 31 July 2021 amounts to \$176.

**18. OPERATING LEASE COMMITMENTS**

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

	2021 (\$)	2020 (\$)
Minimum lease payments under operating leases recognised as an expense during the year	16,000	16,000

At the year-end the Commission has outstanding commitments under non-cancellable operating leases that fall due as follows:

	2021 (\$)	2020 (\$)
Not later than one year	16,000	16,000
Later than one year but not later than two years	32,000	20,000
Later than two year but not later than four years	45,083	17,500
	<u>93,083</u>	<u>53,500</u>

## FIJI NATIONAL SPORTS COMMISSION NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 JULY 2021

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### 19. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

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

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

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

#### (a) Market risk

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

##### (i) Political climate

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

##### (ii) Interest rate risk

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

### 20. SIGNIFICANT EVENTS DURING THE YEAR

The COVID-19 pandemic had substantial effect on the programs and grants of Fiji National Sports Commission. Due to COVID-19 the utilization of Sports grant \$46,237, International Coaches grant \$185,167 and UNOSDP grant of \$24,371 were deferred.

The restriction on overseas travel and limited number of people allowed to gather led to cancellations and/or postponements to most grant utilization. The overseas sports tour grants and Hosting of International tournament grants were the most affected.

### 21. EVENTS SUBSEQUENT TO BALANCE DATE

The COVID-19 pandemic and the unprecedented uncertainty in the sporting and economic environment continues post year. The impact of COVID-19 pandemic resulted in major reduction to grant funding in the new Financial Year 2022 and all capital purchases and replacement of disposed assets have been postponed. Only the international coaches grant and sports development programs were in continuation.

In the event that the COVID-19 pandemic impact is prolonged than anticipated, this may result in the further reduction of the grant funding in the subsequent financial year.

**FIJI NATIONAL SPORTS COMMISSION**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 JULY 2021**

**22. PRINCIPAL ACTIVITIES**

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

**23. RELATED PARTY DISCLOSURES**

(a) Identity of related parties

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

Member	Appointed	Resigned
Mr. Peter Mazey	05 <sup>th</sup> February, 2013	-
Mr. David Voss	05 <sup>th</sup> February, 2013	31 <sup>st</sup> March, 2021
Ms. Cathy Wong	05 <sup>th</sup> February, 2013	-
Ms. Litiana Loabuka	05 <sup>th</sup> February, 2013	-
Mr. Josefa Sania	05 <sup>th</sup> February, 2013	-
Ms. Makereta Konrote	18 <sup>th</sup> March, 2016	31 <sup>st</sup> March, 2021
Ms. Jennifer Poole	06 <sup>th</sup> October, 2020	31 <sup>st</sup> December, 2020
Mr. Rovereto Nayacalevu	30 <sup>th</sup> March, 2021	-
Mr. Raymond Stoddart	14 <sup>th</sup> April, 2021	-
Ms. Inoke Bainimarama	14 <sup>th</sup> April, 2021	-
Mr. Shiri Gounder	14 <sup>th</sup> April, 2021	-

(b) Transactions with related parties for the year ended 31 July 2021 with approximate transaction value are summarized as follows:

	2021 (\$)	2020 (\$)
Board expenses and allowances	<u>28,450</u>	<u>31,980</u>

(c) Compensation of key management personnel

	2021 (\$)	2020 (\$)
Key management personnel expenses	<u>300,993</u>	<u>326,846</u>

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

**24. REGISTERED OFFICE**

The Commission's registered office is located at:

220 Laucala Bay Road,  
Suva,  
Fiji.



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