



LEGAL AID
COMMISSION
"Promoting Greater Access to Justice for all Fijians"



LEGAL AID
COMMISSION

ANNUAL REPORT
2018-2021

PARLIAMENTARY PAPER NO. OF 67/24

Providing Greater Access to Justice for all Fijians

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ABOUT LEGAL AID COMMISSION FIJI

Our primary purpose is to help eligible individuals gain greater access to justice. We pride ourselves in the knowledge that we have helped thousands of individuals who could not afford the services of a private law practitioner. These individuals, whether they live in rural or remote maritime areas, are in states of vulnerability that merit our assistance, or are juveniles that need crucial intervention; we exist to provide access to justice. This holds true regardless of who or where our clients are.

To effectively deliver on this mandate, we have been provided legal recognition under the 2013 Fijian Constitution. This guarantees our operational independence and ensures that we are adequately funded to help as many eligible individuals as we can to protect their rights. In fact, our per- capita funding is one of the highest in the world and certainly the highest in the Pacific region.

We are viewed by many countries as a leader in the provision of legal aid services in developing states. In 2019, during the first-ever Regional Legal Aid Conference which was initiated and hosted by the Commission, many of our global counterparts expressed interest in and engaged with us for the purpose of knowledge-sharing and capacity building to help bolster the provision of services to their own citizens.

To be recognized in this manner by many other countries is a testament to how far we have grown as a professional Fijian organisation.

The Commission provides free legal services to members of the public by giving advice, providing legal representation in court, and providing service in all areas of Family and Criminal law. Assistance is also provided in Civil law matters but is restricted to certain areas of practice. Some of our services require fulfilment of eligibility criteria, which is often waived if there are extenuating circumstances, especially for vulnerable clients.

To ensure the availability of high-quality legal services to all Fijians as part of our mandate, we have focused on expanding the Commission's national footprint - growing from just 3 offices in Suva, Lautoka and Labasa in 2005 to the 28 offices in different parts of the country that we currently staff. There are plans for an office to be opened in Kadavu as well.

We place major emphasis on leveraging technology and attracting the best legal talent. All of these three initiatives; our national footprint, technology and talent, coupled with strong outreach programs, is enabling us to remove barriers for eligible individuals who are normally unable to access justice.

The Legal Aid Commission is a Statutory Body formed under the Legal Aid Act 1996 and the Legal Aid Amendment Decree 2009. The Commission was established in July 1998. All operational functions are handled by the Director, while the Commission Board oversees matters relating to policy.

“We are viewed by many countries as a leader in the provision of legal aid services in developing states.”

WE ARE PRESENT ACROSS FIJI



122,147 PERSONS ASSISTED

VISION

Our vision is to assist every eligible individual who may not be able to afford the services of a private law practitioner to be able to still gain access to quality legal services, and ultimately, access to justice. We strive to not only provide quality legal aid services, but to also be professional and efficient in the provision of these services. In helping individuals, we should match or exceed what one can expect at a private law firm.

“Values: To provide greater access to justice through professional, efficient and quality legal services.”

- Client Focus
- Quality Legal Service Delivery
- Good Governance
- Professional Advancement
- Innovative

MISSION

We believe in this with every ounce of our being. There are many vulnerable individuals out there who need our assistance - in urban, rural and maritime zones. We also provide free legal advice to any individual who walks into one of our many offices around Fiji. We want to ensure that we reach the unreached, so that they get the expertise they so badly need, and to do so with pride and professionalism.

“

**Mission: To
provide
greater access
to justice
through quality
legal aid
services.**”

- To those who are unable to afford such legal assistance, including women, children and those with special needs.
- By raising awareness on legal rights.
- By creating a work environment whereby the Legal Aid Commission becomes an employer of choice.
- By making representations to the Government on Legal Aid Commission matters.
- By ensuring that the Legal Aid Commission operates in accordance with best international practices.

CHAIRMAN'S REPORT



Since its inception, the Legal Aid Commission has remained steadfast in its mission to ensure equal access to justice for all Fijians and those who have called Fiji their home in particular for those who have financial limitations and challenges to afford a legal practitioner. Our journey has been marked by significant accomplishments, including the establishment of multiple branches across the nation, an expanded national footprint, increased visibility, and most importantly, the provision of crucial legal assistance to a growing number of individuals.

This report serves as a testament to the indispensable work undertaken by the Legal Aid Commission on behalf of the people of Fiji. We firmly believe that access to legal aid assistance is not just a privilege

but a fundamental right, one that must be accessible, sustainable, affordable, credible, and accountable.

As the leading provider of legal aid services in Fiji, we recognize the vital role we play in ensuring that our clients, often the most vulnerable and marginalized members of society, receive the quality legal assistance they deserve. We are committed to investing in technical training and capacity building of our staff, ensuring that they possess the skills and expertise necessary to effectively and efficiently serve our clients.

Our efforts to attract, retain, and develop a high-performing workforce are ongoing, as we strive to make the Legal Aid Commission the premier choice of employment for many Fijians. Through the unwavering support of the Fijian Government, we have been able to expand our services to all corners of the nation, with offices now established in major cities, towns, rural areas, and maritime areas.

I extend my sincerest gratitude to the dedicated staff of the Legal Aid Commission for their unwavering commitment to our vision and mission. It is through their hard work and dedication that we are able to fulfill our mandate of providing professional, efficient, and quality legal services to the people of Fiji. Together, let us continue to uphold the principles of justice and ensure that no Fijian is left behind.

ROPATE GREEN LOMAVATU

DIRECTOR'S REPORT



Established upon the fundamental principle of equal access to justice, the Legal Aid Commission remains steadfast in its commitment to ensuring that every Fijian and those who have called Fiji their home, regardless of socio-economic status, has the opportunity to seek recourse through our legal services. This report not only serves as a testament to our past achievements but also as a reminder of the ongoing challenges we face and the vision we strive to achieve.

Our journey is marked by the dedication of former Directors and employees whose efforts laid the foundation for our progress. Their legacy inspires us as we adapt to the ever-evolving needs of Fijian society, extending our legal services into previously uncharted legal

territories.

Aligned with the Fijian Government's vision of bringing essential services to remote and maritime areas, we continue to overcome by the grace of God the barriers hindering access to justice. Our workforce, now comprising of 248 individuals, with hundred and six lawyers, stands as a testament to our commitment to serving all Fijians and those who called Fiji their home.

We have benchmark ourselves against international standards while tailoring our approach to meet the unique needs of our community. Through mentorship programs and internships, we invest in the development of future legal professionals, ensuring continuity and knowledge transfer within our organization.

Embracing the digital era, we leverage technology to enhance service delivery. Our presence on social media platforms facilitates direct engagement with hundreds of thousands of Fijians, disseminating relevant necessary information and fostering accountability and transparency.

In line with our strategic plan, we are upgrading our IT infrastructure to streamline operations and improve coordination among our branches. The introduction of our online application portal further enhances accessibility, allowing Fijians to seek legal aid assistance from anywhere in the country.

Our participation in the Pacific Legal Aid Regional Conference underscored our commitment to regional collaboration and capacity building. I am grateful for the support of the European Union and UNDP, whose assistance has been instrumental in our endeavors.

I extend my gratitude to the Fijian Government for its unwavering support, enabling us to innovate and expand our services. I also thank the Chairperson and the Board for their invaluable contributions to our mission of delivering quality legal services and advancing access to justice for all Fijians and those who have called Fiji their home.

Seremaia Waqainabete

OUR ROLE AND FUNCTIONS

The Legal Aid Commission plays an essential role in the administration of justice for eligible individuals. We provide ‘equality of arms’ for people who cannot afford legal services, ensuring that eligible individuals and litigants receive a fair trial. This plays a pivotal role in strengthening the rule of law in Fiji.

Our role is recognized by the Fijian Government, which provides the Commission with funding that enables us to cater to the growing demand for legal aid services, whilst also recognizing our independence through the provisions of the 2013 Constitution.

The crucial role that the Commission plays in relation to Criminal Law through our various initiatives such as our First Hour Procedure aligns with the United National Principles and Guidelines on Access to Legal Aid in Criminal Justice Systems.

Rigorous process management is also applied to Civil and Family Law, ensuring that all our operations are aligned towards serving our clients to the best of our capability, and in alignment with international best practice. In the Pacific, we serve as an example to our regional counterparts on the provision of legal aid. We are constantly refining our methodology to serve as a template for our neighbours.

The Commission delivers legal aid services primarily by using its in-house lawyers. Where there is a conflict of interest, the Commission briefs out these matters to private legal practitioners on our panel list.

As of January 2018, separate units have been created in the headquarters for Civil, Family, and Criminal law. A separate Appeals Unit also focuses on appeal matters before the Court of Appeal and Supreme Court.

Special consideration is given on delivery of all services to vulnerable groups such as women, juveniles, those with socio-economic challenges and geographical restrictions, persons with special needs, and other circumstances that may cause accessibility issues beyond any reasonable control.

LEGAL ADVISORY SERVICES PROVIDER

The Commission provides free advisory services to all members of the public. There is no requirement for a person to meet the eligibility criteria for this service. The advice service are also provided via various means such as Email, Phone Call, Social Media, Home Visitation, Roadshow and in-person.

LEGAL REPRESENTATION

Legal representation in court is offered to those who qualify under the means test which is currently set at a threshold of \$15,000 net disposable income per annum. The means test is applicable to all applicants seeking assistance in Family, Criminal, and/or Civil Law matters.

Civil Law matters, which are not normally undertaken by the Commission, a further merits test is carried out before a decision is made on whether to grant assistance in that matter, whilst also taking into consideration whether injustice would occur if assistance is not granted.

THE FIRST HOUR PROCEDURE

The First Hour Procedure, which commenced on 1 November 2016, has assisted thousands of individuals by ensuring our lawyers are present during the first hour of their arrest. This has been a highly successful initiative. The first hour after an arrest is a crucial period and we are committed to working closely with relevant authorities to ensure this service is provided to those being questioned.

DUTY SOLICITOR SCHEME

To ensure that members of the public are able to access legal services instantaneously in matters which are urgent and/or to assist the Court, the Commission has implemented the Duty Solicitor Scheme, which offers this instant service. A person assisted under this scheme is offered one-off representation. For any further legal representation, the person must formally apply. Examples of services available through the Duty Solicitor Scheme include bail applications, mitigations, urgent child recovery, stop departure orders, domestic violence and restraining orders.

JUVENILE

Juveniles are given priority and the Commission is flexible with their applications and means assessment. The Commission endeavors to keep juveniles out of the prison system and our service delivery in this area is focused towards assisting the court and the juvenile while in court, as well.

AWARENESS AND COMMUNITY OUTREACH

Another function of the Commission is to provide individuals with general awareness about their legal rights and inform them on the services provided by the Commission. Awareness and community outreach are important parts of the Commission's mandate. The Commission employs various tools and strategies to disseminate its messages and services to members of the public.

Empowering and educating those who are socio-economically challenged or geographically restricted on their legal rights is a hallmark of democracy that the Commission achieves through outreach programs. This is done mostly through advertisements, roadshows, workshops, and distribution of literature such as pamphlets. The Commission also works with the media to ensure that information reaches the public through their mediums.

The Commission takes into account Fiji's growing advancement in the technological and digital space and has taken active steps to keep up to date. The Legal Aid Commission website is for the purpose of accessing information and contacting the Commission from any location around the world.

The Commission has undertaken an initiative to grow our presence on social media and increase the number and variety of ways in which individuals can access and engage with us. The Commission is currently on Facebook, Twitter, LinkedIn and Instagram.

More recently, an online portal has also been made available so that individuals can easily apply for legal assistance or make queries.

Our new Case Management System enables us to capture valuable data through which we gain insight into things like demographic segmentation - such as how many persons with special needs, juveniles, or women we provide services to. Data as such is critical for a large organisation like the Legal Aid Commission because it empowers us to act strategically.



An online portal has been made available so that individuals can easily apply for legal advice or assistance.

OUR SERVICES

The Commission provides services in all areas of Criminal Law and Family Law. The Commission covers limited scope in Civil Law matters such as providing assistance in estate related matters.

The Commission provides a range of services including:

LEGAL INFORMATION

The provision of information through telephone services, literacy pamphlets, posters.

LEGAL EDUCATION

Programs designed to educate members of the community about their legal rights and responsibilities.

LEGAL ADVICE

The provision of legal advice in office, at a prison or other institution, on telephone or in person.

DUTY LAWYER SERVICE

Advice and representation of clients at court without the need to formally apply. This is a “one-off” service.

LEGAL ASSISTANCE (CASE WORK AND REPRESENTATION)

The handling of a case by a Legal Aid Commission lawyer or a private lawyer paid by Legal Aid Commission to represent an eligible person.

CRIMINAL LAW

Some of the services provided under Criminal Law include, but are not limited to:

- Representation in Court
- First Hour Procedure
- Duty Solicitor Scheme
- Juvenile Representation



FAMILY LAW

Some of the services provided under Family Law include but are not limited to:

- Adoption
- Absconding Warrant
- Child Maintenance
- Counselling
- Maintenance for children outside of marriage
- Nullity of Marriage
- Parental Maintenance
- Paternity Requests
- Domestic Violence Restraining Orders
- Child Representation
- Service (Delivery of court papers to other party)
- Spousal Maintenance
- Stay Order
- Child Recovery Orders
- Divorce
- Residence & Contact
- Restraining Order
- Urgent Applications & Injunction Orders

CIVIL LAW

Some of the services provided under Civil Law include, but are not limited to:

- Drafting of Wills
- Taking out Probate Grants
- Drafting of Letters of Administration
- Transmission (of Title) by Death
- Title Transfers (By Love and Affection)
- Record of Death
- Power of Attorney
- Lodgement of Caveat
- Vacant Possession/Eviction Matters
- Landlord/Tenancy Related Disputes
- Negligence Cases
- Personal Injury
- Employment Disputes
- Medical Negligence

REPORT FOR THE YEAR

2018

-

2019

2018-2019 STATISTICS



20,573
APPLICATIONS
RECEIVED

In the fiscal year 2018 to 2019, the Legal Aid Commission received a total of 20,573 applications for legal assistance, underscoring the significant demand for its services and the organization's crucial role in addressing the legal needs of the community.



6,112
FAMILY
APPLICATIONS

The Legal Aid Commission had processed 6,112 applications specifically seeking assistance in family matters, highlighting our pivotal role in addressing the diverse legal needs of individuals and families within the community.



9,564
CRIMINAL
APPLICATIONS

We also received 9,564 applications for legal assistance specifically related to criminal matters, reflecting the substantial demand for our support in navigating the complexities of the criminal justice system.



4,897
CIVIL
APPLICATIONS

In the fiscal year of 2018 to 2019, the Legal Aid Commission received 4,897 applications for legal assistance in civil matters.



19,840
ADVICE

The Legal Aid Commission provided advice to 19,840 members of the public in the financial year 2018-2019.



4,123
ATTESTATION

The Legal Aid Commission provided attestation to 4,123 members of the public in the financial year 2018-2019.



1,747
FIRST HOUR

The Legal Aid Commission conducted First Hour sessions for 1,747 members of the public in the financial year 2018-2019.



19
BRANCHES FIJI WIDE

Legal Aid Commission operated with a widespread presence in 2018 - 2019, boasting 19 branches across Fiji, ensuring accessibility to legal aid services throughout the nation.

2018-2019 STATISTICS



30

OPERATIONAL
FLEET

In the year 2018-2019, the Legal Aid Commission maintained a robust operational fleet comprising 30 vehicles, effectively supporting the organization's mission to provide legal assistance and access to justice for individuals in need.



7

OFFICIAL
OPENINGS

During 2018-2019, the Legal Aid Commission expanded its reach and accessibility by successfully opening seven new branches in Korovou, Labasa, Savusavu, Nabouwalu, Levuka, Taveuni and Seaqaqa. These branches were strategically positioned to enhance the provision of legal aid services and ensure broader coverage for individuals seeking assistance.



35

NEW
RECRUITS

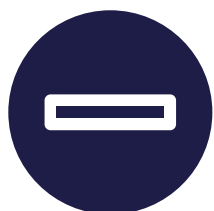
During the 2018-2019 period, the Legal Aid Commission on-boarded 35 new recruits to its dedicated team, fortifying the organization with fresh talent and expertise. These additions further strengthened the Commission's capacity to provide essential legal aid services.



188

ACTIVE
EMPLOYEES

In the fiscal year 2018-2019, the Commission operated with a dedicated workforce comprising of 188 active employees. Through the collective efforts of this committed team, the Commission continued to fulfill its vital role in providing accessible and quality legal aid services to individuals.



22

EMPLOYEE
RESIGNATIONS

During the year 2018-2019, the Commission experienced a total of 22 resignations. Despite these departures, the organization remained steadfast in its commitment to delivering essential legal aid services.



6

WORKSHOPS

Legal Aid Commission actively engaged in professional development, conducting, and participating in six workshops, demonstrating the organization's commitment to enhancing the skills and knowledge of its employees in the pursuit of delivering effective legal aid services.

FINANCIAL STATEMENTS 2018-2019

**LEGAL AID COMMISSION
TRUST ACCOUNT
FINANCIAL REPORT
FOR THE YEAR ENDED 31 JULY 2019**

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**FINANCIAL REPORT
31 JULY 2019**

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**LEGAL AID COMMISSION
TRUST ACCOUNT**

**FINANCIAL REPORT
31 JULY 2019**

Executive committee's report

In accordance with a resolution of the Executive Committee, the committee herewith submit the statement of financial position of the Legal Aid Commission – Trust Account (hereafter referred to as the "Commission") as at 31 July 2019, and the related statements of profit or loss and comprehensive income, changes in accumulated funds and cash flows for the year then ended and report as follows:

1. Executive committee

The following were committee members of the Commission at any time during the financial year and up to the date of this report:

- Sharvada Nand Sharma - Chairman
- Yohan Chanaka Charitha Liyanage
- Shahin Rafique Ali
- Helen Jyotika Kumar

2. Principal activities

The principal activity of the Commission during the year was based on the availability of resources, provide financial assistance to the Legal Aid Commission as and when needed for the facilitation of its core purpose.

3. Operating results

The Commission made a surplus of \$1,744,414 (2018: \$1,466,253) for the year ended 31 July 2019.

4. Reserves

The Executive Committee recommended that no amounts be transferred to reserves in respect of the year ended 31 July 2019.

5. Non-current assets

The Executive Committee took reasonable steps before the Commission's financial statements were made out to ascertain that the non current assets of the Commission were shown in the accounting records at a value equal to or below the value that would be expected to be realised in the ordinary course of business.

At the date of this report, the Executive Committee are not aware of any circumstances which would render the values attributable to the non current assets in the financial statements misleading.

6. Unusual transactions

In the opinion of the Executive Committee, the results of the Commission's operations during the financial year were not substantially affected by any item, transaction or event of a material and unusual nature, nor has there arisen between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the Executive Committee, to affect substantially the results of the operations of the Commission in the current financial year.

7. Executive committee members' benefits

Since the end of the 2019 financial year, no executive committee member has received or become entitled to receive a benefit by reason of a contract (other than a benefit included in the total amount of emoluments received or due and receivable by executive committee members as shown in the Commission's financial statements) made by the Commission with the executive committee member or with a firm of which he/she is a member or with a company in which he/she has a substantial financial interest.

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**FINANCIAL REPORT
31 JULY 2019**

Executive committee's report (continued)

8. Events subsequent to balance date

The World Health Organisation declared a pandemic in relation to the Novel Coronavirus (COVID-19) on 11 March 2020. The outbreak continues to cause unprecedented social disruption, and economic and financial markets volatility globally and locally in Fiji. At the time of finalising the accounts, few vaccines have been developed and are being rolled out overseas while others are still in the process of being developed and/or approved. Fiji is expected to roll out its vaccination program later in the year. The Commission is assessing and closely monitoring emerging risks, and expects to continue its operations using contribution funds and existing reserves for the foreseeable future.

Apart from the matters specifically referred to above, there has not arisen in the interval between the end of the financial period and date of this report any items, transaction or event of a material and unusual nature likely, in the opinion of the Committee, to affect significantly the operations of the commission, the results of those operations, or the state of affairs of the Commission.

9. Other circumstances

As at the date of this report:

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

As at the date of this report, the Executive Committee are not aware of any circumstances that have arisen, not otherwise dealt with in this report which would make adherence to the existing method of valuation of assets and liabilities of the Commission misleading or inappropriate.

For and on behalf of the Committee and in accordance with a resolution of the Executive Committee.

Dated this _____ day of _____, 2022.


.....
21st
Director

March


.....
Principal Finance Officer

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**FINANCIAL REPORT
31 JULY 2019**

Statement by the executive committee

In accordance with a resolution of the Executive Committee of the Commission, we state that in the opinion of the Executive Committee:

- (a) the accompanying statement of profit or loss and other comprehensive income is drawn up so as to give a true and fair view of the results of the Legal Aid Commission Trust Account for the year ended 31 July 2019;
- (b) the accompanying statement of financial position of the Legal Aid Commission Trust Account is drawn up so as to give a true and fair view of the state of affairs of the Legal Aid Commission Trust Account as at 31 July 2019;
- (c) the accompanying statement of changes in accumulated funds is drawn up so as to give a true and fair view of the movement in accumulated funds of the Legal Aid Commission Trust Account for the year ended 31 July 2019;
- (d) the accompanying statement of cash flows is drawn up so as to give a true and fair view of the cash flows of the Legal Aid Commission Trust Account for the year ended 31 July 2019;
- (e) 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

For and on behalf of the Committee and in accordance with a resolution of the Executive Committee.

Dated this 21st day of March 2022.

.....
Director

.....
Principal Finance Officer



Independent Auditor's Report

To the Executive Committee of Legal Aid Commission

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of Legal Aid Commission – Trust Account (the "Trust"), which comprise the statement of financial position as at 31 July 2019, and the statement of profit or loss and other comprehensive income, statement of changes in accumulated funds and 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, the accompanying financial statements give a true and fair view of the financial position of the Trust as at 31 July 2019, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SME's).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the Trust in accordance with the ethical requirements of the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) 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.

Other Information

Executive Committee and management are responsible for the other information. The other information comprises the information included in the annual reports and Executive Committee's report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard, except that not all other information was available to us at the date of our signing.

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Responsibilities of Executive Committee and Management for the Financial Statements

Executive Committee and management are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SME's) and with the requirements of the Trust Account Act 1996 (Amendment Decree 2012), and for such internal control as the Executive Committee 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 Executive Committee and management are responsible for assessing the Trust'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 Executive Committee and management either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

The Executive Committee and management are responsible for overseeing the Trust's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole is 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 the ISAs 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 the ISAs, we exercise professional judgement and maintain professional scepticism 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 Trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee and management.
- Conclude on the appropriateness of the Executive Committee's and management'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 Trust's ability to continue as a going concern. If we conclude that a 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 Trust 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 represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Executive Committee 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.

Report on Other Legal and Regulatory Requirements

In our opinion the financial statements have been prepared in accordance with the requirements of the Trust Account Act 1996 (Amendment Decree 2012) in all material respects, and;

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

Restriction on Use

This report is made solely to the Trust and the Trust's Executive Committee as a body. Our audit work has been undertaken so that we might state to the Trust's Executive Committee those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trust and the Trust's Executive Committee as a body, for our audit work, for this report, or for the opinions we have formed.

21 March 2022
Suva, Fiji

PricewaterhouseCoopers
Chartered Accountants

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**STATEMENT OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 JULY 2019**

	Notes	2019 \$	2018 \$
Income			
Contribution funds	4	2,039,342	1,901,396
Other income	6	104,211	11,695
Total Income		<u>2,143,553</u>	<u>1,913,091</u>
Expenses			
Depreciation expense	9	318,091	380,452
Operating expenses	5	81,048	66,386
Total Expenses		<u>399,139</u>	<u>446,838</u>
Profit for the year		<u>1,744,414</u>	<u>1,466,253</u>
Other comprehensive income		-	-
Total comprehensive income for the year		<u>1,744,414</u>	<u>1,466,253</u>

The above statement of profit or loss and other comprehensive income should be read in conjunction with accompanying notes.

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2019**

	Notes	2019 \$	2018 \$
Assets			
Current assets			
Cash and cash equivalents		8,724,320	5,910,192
Term deposits	8	385,044	375,570
Other receivables	7	8,017	2,124
Receivable from related party	13	235,000	1,010,000
Total current assets		<u>9,352,381</u>	<u>7,297,886</u>
Non-current assets			
Property, plant and equipment	9	<u>908,822</u>	<u>1,226,913</u>
Total non-current assets		<u>908,822</u>	<u>1,226,913</u>
Total assets		<u>10,261,203</u>	<u>8,524,799</u>
Liabilities			
Current liabilities			
Accruals, provisions and other liabilities	10	<u>27,932</u>	<u>35,942</u>
Total liabilities		<u>27,932</u>	<u>35,942</u>
Net Assets		<u>10,233,271</u>	<u>8,488,857</u>
Equity			
Accumulated funds		<u>10,233,271</u>	<u>8,488,857</u>
Total equity		<u>10,233,271</u>	<u>8,488,857</u>

The above statement of financial position should be read in conjunction with the accompanying notes.

Dated this 21st day of March 2022.

.....
Director

.....
Principal Finance Officer

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**STATEMENT OF CHANGES IN
ACCUMULATED FUNDS
FOR THE YEAR ENDED 31 JULY 2019**

	Accumulated Funds (\$)
Balance at 1 August 2017	7,022,604
Current year operating profit	1,466,253
Balance at 31 July 2018	<u>8,488,857</u>
Current year operating profit	1,744,414
Balance at 31 July 2019	<u>10,233,271</u>

The above statement of changes in equity should be read in conjunction with the accompanying notes.

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JULY 2019**

	Notes	2019 \$	2018 \$
Cash flow from operating activities			
Members contributions		2,039,342	1,901,396
Cash paid to suppliers and employees		(97,076)	(50,492)
		1,942,266	1,850,904
Interest Received		96,862	4,690
Net cash generated from operating activities		2,039,128	1,855,594
Cash flow from investing activities			
Proceeds on disposal of property, plant and equipment		-	59,000
Purchase of property, plant and equipment	10	-	(8,930)
Net cash generated from investing activities		-	50,070
Cash flow from financing activities			
Advances to Legal Aid Commission - Government Grant Account		775,000	-
Net cash generated from financing activities		775,000	-
Net cash and cash equivalents movement for the year		2,814,128	1,905,664
Cash and cash equivalents at the beginning of the year		5,910,192	4,004,528
Cash and cash equivalents at the end of the year		8,724,320	5,910,192

The above statement of cash flows should be read in conjunction with the accompanying notes.

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2019**

1. General information

The principal activity of the Commission during the year was based on the availability of resources, provide financial assistance to the Legal Aid Commission as and when needed for the facilitation of its core purpose. These financial statements were authorised for issue by the Executive Committee on ~~21st March~~ 2022.

2. Summary of significant accounting policies

The financial report is a general purpose financial report and has been prepared in accordance with the requirements of the International Financial Reporting Standard for Small and Medium-sized (IFRS for SMEs). They have been prepared on a going concern basis using the accounting policies described below.

The financial report has been prepared on the basis of historical costs and except where specifically stated, do not take into account current valuations of non-current assets. Unless stated otherwise, the accounting policies adopted are consistent with those of the previous year.

There are no new accounting standards, amendments and interpretations that had a financial impact on the Commission's financial results and position for the year 2019. There was no new accounting standards, amendments or interpretations that have been released and not yet adopted that are expected to have significant financial impact on the Commission in future periods.

2.1 Basis of preparation

The financial statements of the Commission have been prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs). They have been prepared under the historical cost convention, unless otherwise stated.

The preparation of financial statements in conformity with the IFRS for SMEs requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Commission's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimations are considered significant to the financial statements are disclosed in Note 3.

2.2 Revenue

The main source of revenue for the Commission is member contributions. Contribution revenue is recognised as revenue when the Commission gains control over the funding. Control over contribution revenue is obtained on receipt of the funds. The value of contribution is determined in accordance with the provisions of the Trust Account Act 1996, (Trust Account Amendment Decree 2012).

Interest income is recognised on a time proportionate basis that considers the effective yield on the financial asset.

2.3 Property, plant and equipment

Property, plant and equipment is stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2019**

2. Summary of significant accounting policies (continued)

2.3. Property, plant and equipment (continued)

The Commission adds to the carrying amount of an item of property, plant and equipment the cost of replacing parts of such an item when that cost is incurred if the replacement part is expected to provide incremental future benefits to the fund. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to profit or loss during the period in which they are incurred.

Property, plant and equipment are depreciated on a straight-line basis over their estimated useful life as below:

IT and Office Equipment	10% - 33.33%
Capital Projects	10%
Motor vehicles	20%
Furniture & fittings	20%
Law Books	20%

2.4 Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand and cash equivalents, net of bank overdrafts and highly liquid investments that are readily convertible to known amounts of cash which are subject to an insignificant risk of changes in values. For the purposes of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalents as defined above.

2.5 Impairment of non-financial assets

Assets that are subject to depreciation or amortisation are assessed at each reporting date to determine whether there is any indication that the assets are impaired. Where there is any indication that an asset may be impaired, the carrying value of the asset (or cash-generating unit to which the asset has been allocated) is tested for impairment. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's (or CGU's) fair value less costs to sell and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (CGUs). Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date.

2.6 Trade payables

Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

2.7 Provisions

Provisions are recognised when the fund has a present legal or constructive obligation as a result of past events; it is probable that a transfer of economic benefits will be required to settle the obligation; and the amount can be reliably estimated. Provisions are not recognised for future operating losses. Provisions are measured at the present value of the amount expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2019**

2. Summary of significant accounting policies – (continued)

2.8. Rounding

Amounts have been rounded to the nearest dollar except where otherwise stated.

3 Critical accounting estimates and uncertainty

The preparation of financial statements requires management to exercise its judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

The Commission does not have any significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have significant effect on the amounts recognised in the financial statements.

4 Revenue	2019	2018
	\$	\$
Contribution funds	2,039,342	1,901,396
	<u>2,039,342</u>	<u>1,901,396</u>
5 Operating expenses		
Administrative expense	24,452	12,958
Audit fees	9,156	9,156
Bank fees and charges	9,591	578
Repairs and maintenance	-	816
Staff cost	37,849	42,878
	<u>81,048</u>	<u>66,386</u>
6 Other income		
Interest	104,211	17,761
Loss on disposal – Property, plant and equipment	-	(6,186)
Other income received	-	120
	<u>104,211</u>	<u>11,695</u>
7 Accounts receivable		
Other receivables	8,017	2,124
	<u>8,017</u>	<u>2,124</u>
8 Term deposits		
Term deposits	385,044	375,570
	<u>385,044</u>	<u>375,570</u>

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2019**

**LEGAL AID COMMISSION
TRUST ACCOUNT**

9 Property, plant and equipment

	Capital Projects \$	Law Books \$	Motor Vehicles \$	Furniture & Fittings \$	IT & Office Equipment \$	Total \$
At 1 August 2017						
Cost	1,022,051	60,238	1,649,770	9,695	137,806	2,879,560
Accumulated depreciation	(445,565)	(41,003)	(594,973)	(8,551)	(125,848)	(1,215,940)
Net book amount	576,486	19,235	1,054,797	1,144	11,958	1,663,620
Year ended 31 July 2018						
Opening net book amount	576,486	19,235	1,054,797	1,144	11,958	1,663,620
Additions	-	-	-	-	8,930	8,930
Disposals	-	-	(65,185)	-	-	(65,185)
Depreciation charge	(102,205)	(11,082)	(260,519)	(1,142)	(5,504)	(380,452)
Closing net book amount	474,281	8,153	729,093	2	15,384	1,226,913
At 31 July 2018						
Cost	1,022,051	60,238	1,572,770	9,695	146,736	2,811,490
Accumulated depreciation	(547,770)	(52,085)	(843,677)	(9,693)	(131,352)	(1,584,577)
Net book amount	474,281	8,153	729,093	2	15,384	1,226,913
Year ended 31 July 2019						
Opening net book amount	474,281	8,152	729,093	2	15,385	1,226,913
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Depreciation charge	(102,205)	(6,150)	(204,090)	(2)	(5,644)	(318,091)
Closing net book amount	372,076	2,002	525,003	-	9,741	908,822
At 31 July 2019						
Cost	1,022,051	60,238	1,572,770	9,695	146,736	2,811,490
Accumulated depreciation	(649,975)	(58,236)	(1,047,767)	(9,695)	(136,995)	(1,902,668)
Net book amount	372,076	2,002	525,003	-	9,741	908,822

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2019**

10 Accruals, provisions and other liabilities	2019	2018
	\$	\$
Accounts payable	-	18,113
Audit fees	27,932	17,829
	<u>27,932</u>	<u>35,942</u>

11 Contingent liabilities

At balance date there are no known contingent liabilities.

12 Capital commitments

At balance date the company had capital commitments amounting to \$Nil (2018: Nil)

13 Related Party

The Commission's related parties include its Executive Committee members, Legal Aid Commission - Government Grant account and Fiji Law Society which provides funding for the Commission.

The following were the Executive Committee members during the financial year:

- Sharvada Nand Sharma - Chairman
- Yohan Chanaka Charitha Liyanage
- Shahin Rafique Ali
- Helen Jyotika Kumar

Transactions with related parties

i) Key Management Personnel

During the year the following persons were identified as key management personnel with the greatest authority and responsibility for the planning, directing and controlling the activities of the Commission.

Name	Position
Mr Shahin Rafique Ali	Acting Director
Ms Helen Jyotika Kumar	Principal Finance Officer

There was no compensation paid to the key management personnel by the Commission (2018: Nil).

ii) The Commission received funding during the year as follows:

	2019	2018
	\$	\$
Fiji Law Society – Member Contribution (note 4)	2,039,342	1,901,396
	<u>2,039,342</u>	<u>1,901,396</u>

iii) Amounts receivable from related party

	2019	2018
	\$	\$
Advances to Legal Aid - Government Grant Account	235,000	1,010,000
	<u>235,000</u>	<u>1,010,000</u>

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2019**

14 Events subsequent to balance date

On 11 March 2020, the World Health Organisation had declared a pandemic in relation to the Novel Coronavirus (COVID-19). The outbreak continues to cause unprecedented social disruption, and economic and financial markets volatility globally and locally in Fiji. At the time of finalising the accounts, few vaccines have been developed and are being rolled out overseas while others are still in the process of being developed and/or approved. Fiji is expected to roll out its vaccination program later in the year.

Despite the roll out of the vaccines, there is considerable uncertainty around the possible duration and the resulting depth of impact that may come subsequently from the disruption caused. There will be a negative impact on grant income and operating results for the 2021 year, and cash flows of the Commission are likely to reduce in the short term.

The Executive Committee believe that the Commission has sufficient financial resources at this time to be able to successfully manage its operational risks in the event the uncertain economic outlook persists due to the COVID-19 outbreak. They have a reasonable expectation that the Commission has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Apart from the matters specifically referred to above, there has not arisen in the interval between the end of the financial period and date of this report any items, transaction or event of a material and unusual nature likely, in the opinion of the Executive Committee, to affect significantly the operations of the Commission, the results of those operations, or the state of affairs of the Commission.

LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT
FINANCIAL REPORT
FOR THE YEAR ENDED 31 JULY 2019

LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT

FINANCIAL REPORT
31 JULY 2019

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**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**FINANCIAL REPORT
31 JULY 2019**

Executive committee's report

In accordance with a resolution of the Executive Committee, the committee herewith submit the statement of financial position of the Legal Aid Commission – Government Grant Account (the Commission) as at 31 July 2019, and the related statements of profit or loss and other comprehensive income, changes in accumulated funds and cash flows for the year then ended and report as follows:

1. Executive committee

The following were committee members of the Commission at any time during the financial year and up to the date of this report

- Sharvada Nand Sharma - Chairman
- Yohan Chanaka Charitha Liyanage
- Shahin Rafique Ali
- Helen Jyotika Kumar

2. Principal activities

The principal activity of the Commission during the year was to provide, subject to availability of resources, legal assistance to impoverished persons.

3. Operating results

The Commission made a loss of \$425,979 (2018: profit of \$483,425) for the year ended 31 July 2019.

4. Reserves

It is proposed that no amounts be transferred to reserves.

5. Non-current assets

The Executive Committee took reasonable steps before the Commission's financial statements were made out to ascertain that the non current assets of the Commission were shown in the accounting records at a value equal to or below the value that would be expected to be realised in the ordinary course of business.

At the date of this report, the Executive Committee are not aware of any circumstances which would render the values attributable to the non current assets in the financial statements misleading.

6. Unusual transactions

In the opinion of the Executive Committee, the results of the operations of the Commission during the financial year were not substantially affected by any item, transaction or event of a material and unusual nature, nor has there arisen between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the Executive Committee, to affect substantially the results of the operations of the Commission in the current financial year.

7. Executive committee members' benefits

Since the end of the 2019 financial year, no executive committee member has received or become entitled to receive a benefit by reason of a contract made by the Commission with the Executive Committee member or with a firm of which he/she is a member or with a company in which he/she has a substantial financial interest.

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**FINANCIAL REPORT
31 JULY 2019**

Executive committee's report (continued)

8. Events subsequent to balance date

The World Health Organisation declared a pandemic in relation to the Novel Coronavirus (COVID-19) on 11 March 2020. The outbreak continues to cause unprecedented social disruption, and economic and financial markets volatility globally and locally in Fiji. At the time of finalising the accounts, few vaccines have been developed and are being rolled out overseas while others are still in the process of being developed and/or approved. Fiji is expected to roll out its vaccination program later in the year. The Commission is assessing and closely monitoring emerging risks, and expects to continue its operations using contribution funds and existing reserves for the foreseeable future.

Apart from the matters specifically referred to above, there has not arisen in the interval between the end of the financial period and date of this report any items, transaction or event of a material and unusual nature likely, in the opinion of the Committee, to affect significantly the operations of the commission, the results of those operations, or the state of affairs of the Commission.

9. Other circumstances

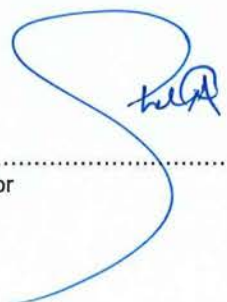
As at the date of this report:

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

As at the date of this report, the Executive Committee is not aware of any circumstances that have arisen, not otherwise dealt with in this report which would make adherence to the existing method of valuation of assets and liabilities of the Commission misleading or inappropriate.

For and on behalf of the board and in accordance with a resolution of the Executive Committee.

Dated this 21st of March 2022.



.....
Director



.....
Principal Finance Officer

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**FINANCIAL REPORT
31 JULY 2019**

Statement by the executive committee

In accordance with a resolution of the Executive Committee of the Legal Aid Commission, we state that in the opinion of the Executive Committee:

- (a) the accompanying statement of profit or loss and other comprehensive income is drawn up so as to give a true and fair view of the results of the Commission – Government Grant Account for the year ended 31 July 2019;
- (b) the accompanying statement of financial position of the Commission – Government Grant Account is drawn up so as to give a true and fair view of the state of affairs of the Commission – Government Grant Account as at 31 July 2019;
- (c) the accompanying statement of changes in accumulated funds is drawn up so as to give a true and fair view of the movement in accumulated funds of the Commission – Government Grant Account for the year ended 31 July 2019;
- (d) the accompanying statement of cash flows is drawn up so as to give a true and fair view of the cash flows of the Commission – Government Grant Account for the year ended 31 July 2019;
- (e) 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

For and on behalf of the board and in accordance with a resolution of the Executive Committee.

Dated this _____ day of _____ 2022.


.....
Director


.....
Principal Finance Officer

21st March



Independent Auditor's Report

To the Executive Committee of Legal Aid Commission

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of Legal Aid Commission – Government Grant Account (the "Commission"), which comprise the statement of financial position as at 31 July 2019, and the statement of profit or loss and other comprehensive income, statement of changes in accumulated funds and 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, the accompanying financial statements give a true and fair view of the financial position of the Commission as at 31 July 2019, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SME's).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the Commission in accordance with the ethical requirements of the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) 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.

Other Information

Executive Committee and management are responsible for the other information. The other information comprises the information included in the annual reports and Executive Committee's report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard, except that not all other information was available to us at the date of our signing.

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Responsibilities of Executive Committee and Management for the Financial Statements

Executive Committee and management are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SME's) and with the requirements of the Legal Aid Act 1998 (Amendment Decree 2009), and for such internal control as the Executive Committee 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 Executive Committee and management 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 Executive Committee and management either intend to liquidate the Commission or to cease operations, or have no realistic alternative but to do so.

The Executive Committee and management are responsible for overseeing the Commission's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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 the ISAs 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 the ISAs, we exercise professional judgement and maintain professional scepticism 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 Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee and management.
- Conclude on the appropriateness of the Executive Committee's and management'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 we conclude that a 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 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 represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Executive Committee 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.

Report on Other Legal and Regulatory Requirements

In our opinion the financial statements have been prepared in accordance with the requirements of the Legal Aid Act 1996 (Amendment Decree 2009), in all material respects, and;

- a) we 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.

Restriction on Use

This report is made solely to the Commission and the Commission's Executive Committee as a body. Our audit work has been undertaken so that we might state to the Commission's Executive Committee those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Commission and the Commission's Executive Committee as a body, for our audit work, for this report, or for the opinions we have formed.

21 March 2022
Suva, Fiji

PricewaterhouseCoopers
Chartered Accountants

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**STATEMENT OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 31 JULY 2019**

	Notes	2019 \$	2018 \$
Revenue	4	10,161,963	8,245,568
Other Income	5	29,062	14,268
Total Revenue		<u>10,191,025</u>	<u>8,259,836</u>
Expenses			
Depreciation and amortisation expense		(421,258)	(378,503)
Operating expenses	6	(3,563,249)	(2,451,915)
Salaries and wages	7	(6,632,497)	(4,945,993)
Total Expenses		<u>(10,617,004)</u>	<u>(7,776,411)</u>
(Loss) / Profit for the year		<u>(425,979)</u>	<u>483,425</u>
Other comprehensive income		-	-
Total comprehensive (loss) / income for the year		<u>(425,979)</u>	<u>483,425</u>

The above statement of profit or loss and other comprehensive income should be read in conjunction with accompanying notes.

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2019**

	Notes	2019 \$	2018 \$
Assets			
Current assets			
Cash and cash equivalents	8	158,154	495,452
Other receivable	9	159,591	183,048
Total current assets		<u>317,745</u>	<u>678,500</u>
Non-current assets			
Property, plant and equipment	11	1,494,747	1,552,365
Intangible assets	10	6,493	21,291
Total non-current assets		<u>1,501,240</u>	<u>1,573,656</u>
Total assets		<u>1,818,985</u>	<u>2,252,156</u>
Liabilities			
Current liabilities			
Accruals, provisions and other liabilities	12	1,379,631	874,064
Employee entitlements	13	571,913	309,674
Payable to related party	16	235,000	1,010,000
Total liabilities		<u>2,186,544</u>	<u>2,193,738</u>
Net Assets		<u>(367,561)</u>	<u>58,418</u>
Equity			
Accumulated Funds		(367,561)	58,418
Total equity		<u>(367,561)</u>	<u>58,418</u>

The above statement of financial position should be read in conjunction with the accompanying notes.

Dated this 21st day of March ~~2021~~ 2022

.....
Director

.....
Principal Finance Officer

LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT

**STATEMENT OF CHANGES IN
 ACCUMULATED FUNDS
FOR THE PERIOD ENDED 31 JULY 2019**

	Notes	Accumulated Funds (\$)
Balance at 1 August 2017		(425,007)
Operating profit for the year		<u>483,425</u>
Balance at 31 July 2018		58,418
Operating loss for the year		<u>(425,979)</u>
Balance at 31 July 2019		<u>(367,561)</u>

The above statement of changes in accumulated funds should be read in conjunction with the accompanying notes.

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JULY 2019**

	Notes	2019 \$	2018 \$
Cash flow from operating activities			
Cash receipts from government grants		10,161,963	8,245,568
Cash paid to suppliers and employees		(9,404,489)	(7,289,070)
Net cash generated from operations		757,474	956,498
Interest received		18,597	1,378
Other income		10,465	12,890
Net cash generated from operating activities		786,536	970,766
Cash flow from investing activities			
Purchase of property, plant and equipment & Intangibles		(348,834)	(460,554)
Net cash used in investing activities		(348,834)	(460,554)
Cash flow from financing activities			
Repayment of Advances from related party		(775,000)	-
Net cash used in financing activities		(775,000)	-
Net cash and cash equivalents movement for the year		(337,298)	510,212
Cash and cash equivalents at the beginning of the year		495,452	(14,760)
Cash and cash equivalents at the end of the year	8	158,154	495,452

The above statement of cash flows should be read in conjunction with the accompanying notes to the financial statements.

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2019**

1. General information

The principal activity of the Commission during the year was to provide, subject to availability of resources, legal assistance to impoverished persons. These financial statements were authorised for issue by the Executive Committee on _____ 2022.

2. Summary of significant accounting policies

The financial report is a general-purpose financial report and has been prepared in accordance with the requirements of the International Financial Reporting Standard for Small and Medium-sized (IFRS for SMEs). They have been prepared on a going concern basis using the accounting policies described below.

The financial report has been prepared on the basis of historical costs and except where specifically stated, do not take into account current valuations of non-current assets. Unless stated otherwise, the accounting policies adopted are consistent with those of the previous year.

There are no new accounting standards, amendments and interpretations that had a financial impact on the Commission's financial results and position for the year 2019. There was no new accounting standards, amendments or interpretations that have been released and not yet adopted that are expected to have significant financial impact on the Commission in future periods.

2.1. Basis of preparation

The financial statements of Legal Aid Commission - Government Grant Account have been prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs). They have been prepared under the historical cost convention, unless otherwise stated.

The preparation of financial statements in conformity with the IFRS for SME's requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Commission's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimations are considered significant to the financial statements are disclosed at Note 3.

2.2. Revenue

The main source of revenue for the Commission is government grants. Grant revenue is recognised as revenue when the Commission gains control over the funding. Control over grant revenue is obtained on receipt of the funds, or where relevant, when grant milestones have been met. The value of grant is determined by the Ministry of Economy which is based on prior year fund usage of the Commission and the current year budget prepared by the Commission.

Grants received as part of a package of financial or fiscal aids to which a number of conditions are attached or that requires the fulfilment of certain obligations are initially deferred and recognized as income over the periods which bear the cost of meeting the conditions and obligations.

However, grants received as compensation for expenses or losses already incurred or for the purpose of giving ongoing financial support to the Commission with no specific future related costs are recognized as income upon receipt.

Interest income is recognised on a time proportionate basis that takes into account the effective yield on the financial asset.

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2019**

2. Summary of significant accounting policies (continued)

2.3. Property, plant and equipment

Property, plant and equipment is stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The Commission adds to the carrying amount of an item of property, plant and equipment the cost of replacing parts of such an item when that cost is incurred if the replacement part is expected to provide incremental future benefits to the Commission. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to profit or loss during the period in which they are incurred.

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

Capital Projects	10%
Computers & IT Equipment	10 – 35%
Motor vehicles	20%
Furniture, Fittings & Office Equipment	20 – 35%
Law Books	20%

2.4. Intangible assets

Software

Software acquired by the Commission is measured at cost less accumulated amortisation and any accumulated impairment losses. Subsequent expenditure on software assets is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure is expensed as incurred.

Software is amortised on a straight-line basis in profit or loss over its estimated useful life, from the date that it is available for use. The amortisation rate used is 33%.

Amortisation methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

2.5. Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand and cash equivalents, net of bank overdrafts and highly liquid investments that are readily convertible to known amounts of cash which are subject to an insignificant risk of changes in values. For the purposes of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalents as defined above.

2.6. Impairment of non-financial assets

Assets that are subject to depreciation or amortisation are assessed at each reporting date to determine whether there is any indication that the assets are impaired. Where there is any indication that an asset may be impaired, the carrying value of the asset (or cash-generating unit to which the asset has been allocated) is tested for impairment. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's (or CGU's) fair value less costs to sell and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (CGUs). Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date.

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2019**

2. Summary of significant accounting policies (continued)

2.7. Trade Payables

Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

2.8. Employee entitlements

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulating sick leave expected to be settled within 12 months of the reporting date are recognised in respect of employees' services up to the reporting date and are measured at the amounts expected to be paid when the liabilities are settled.

Contributions to defined contribution employee benefit plans are recognised as employee benefit expense when they are due.

2.9. Provisions

Provisions are recognised when the Commission has a present legal or constructive obligation as a result of past events; it is probable that a transfer of economic benefits will be required to settle the obligation; and the amount can be reliably estimated. Provisions are not recognised for future operating losses. Provisions are measured at the present value of the amount expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

2.10. Rounding

Amounts have been rounded to the nearest dollar except where otherwise stated.

3. Critical accounting estimates and uncertainty

The preparation of financial statements requires management to exercise its judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

The Commission does not have any significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have significant effect on the amounts recognised in the financial statements.

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2019**

	2019	2018
	\$	\$
4. Revenue		
Grant received from Fiji Government	10,161,963	8,245,568
Total revenue	10,161,963	8,245,568
5. Other operating income		
Interest income	18,597	1,378
Other income	10,465	12,890
Total other operating income	29,062	14,268
6. Operating expenses		
Accounting fees	14,435	-
Advertising expense	123,223	216,552
Audit Fees	21,000	21,000
Bank charges	4,018	2,375
Brief out expenses	715,443	413,245
IT related expenses	186,488	165,065
Postage and Freight	30,628	46,718
Rental expense	437,171	306,928
Repair and maintenance	82,249	106,261
Security charges	163,152	67,386
Staff cost	924,853	356,807
Stationery expense	70,506	64,518
Transportation cost	207,867	173,157
Utilities	246,311	229,917
Other	335,905	281,986
Total operating expenses	3,563,249	2,451,915
7. Salaries and wages		
Salaries and wages	6,631,737	4,943,318
Other staff benefits	760	2,675
Total salaries and wages	6,632,497	4,945,993
8. Cash and cash equivalents		
Cash on hand	300	300
Cash at bank	157,854	495,152
Total cash and cash equivalents	158,154	495,452

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2019**

	2019 \$	2018 \$
9. Other receivables		
Prepayments	59,972	36,000
VAT Receivable	29,174	76,999
UNDP reimbursables	6,507	473
Other Receivables	63,938	69,576
Total other receivable	<u>159,591</u>	<u>183,048</u>
10. Intangible Assets		
Cost		
Balance at 1 August	68,299	50,949
Additions	2,965	17,350
Transfer/Reclassification	-	-
Balance as at 31 July	<u>71,264</u>	<u>68,299</u>
Amortization		
Balance at 1 August	47,008	42,402
Charge during the year	17,763	4,606
Transfer/Reclassification	-	-
Balance as at 31 July	<u>64,771</u>	<u>47,008</u>
Carrying amount at 31 July	<u>6,493</u>	<u>21,291</u>

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2020**

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**
11. Property, plant & equipment

	Capital Project \$	Computers & IT Equipment \$	Law Books \$	Motor Vehicles \$	Furniture & Fittings \$	WIP \$	Total \$
At 31 July 2018							
Cost	1,314,689	353,828	427,326	544,000	134,299	22,597	2,796,739
Accumulated depreciation	(268,499)	(182,553)	(230,593)	(470,250)	(92,479)	-	(1,244,374)
Net book amount	1,046,190	171,275	196,733	73,750	41,820	22,597	1,552,365
Year ended 31 July 2019							
Opening net book amount	1,046,190	171,275	196,733	73,750	41,820	22,597	1,552,365
Additions	156,631	130,030	19,814	-	13,434	25,960	345,869
Transfers	22,597	-	-	-	-	(22,597)	-
Disposals	-	-	-	-	-	-	-
Depreciation charge	(146,195)	(89,084)	(74,625)	(73,742)	(19,841)	-	(403,487)
Closing net book amount	1,079,223	212,221	141,922	8	35,413	25,960	1,494,747
At 31 July 2019							
Cost	1,493,917	483,861	447,139	544,000	147,733	25,960	3,142,610
Accumulated depreciation	(414,694)	(271,640)	(305,217)	(543,992)	(112,320)	-	(1,647,863)
Net book amount	1,079,223	212,221	141,922	8	35,413	25,960	1,494,747
Year ended 31 July 2020							
Opening net book amount	1,079,223	212,221	141,922	8	35,413	25,960	1,494,747
Additions	130,392	234,415	698	-	13,205	93,257	471,967
Disposals	(2,143)	-	-	-	-	(25,960)	(28,103)
Transfers	-	-	-	-	-	-	-
Depreciation charge	(155,877)	(128,633)	(57,862)	(8)	(10,792)	-	(353,172)
Closing net book amount	1,051,595	318,003	84,758	-	37,826	93,257	1,585,439
At 31 July 2020							
Cost	1,622,166	718,276	447,837	544,000	160,938	93,257	3,586,474
Accumulated depreciation	(570,571)	(400,273)	(363,079)	(544,000)	(123,112)	-	(2,001,035)
Net book amount	1,051,595	318,003	84,758	-	37,826	93,257	1,585,439

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2020**

12. Accruals, provisions and other liabilities	2020	2019
	\$	\$
Accounts payable	27,903	98,995
Brief out expense accruals	875,478	1,097,470
Other Payable	117,804	183,166
Total accruals, provisions and other liabilities	<u>1,021,185</u>	<u>1,379,631</u>
13. Employee entitlements		
Leave liability	526,392	571,913
Total employee entitlements	<u>526,392</u>	<u>571,913</u>
14. Contingent liabilities		
At balance date there are no known contingent liabilities.		
15. Commitments		
The operating lease rental payable are as follow:		
Payable not later than one year	500,054	386,379
Payable later than one year but not later than five years	1,384,927	685,359
	<u>1,884,981</u>	<u>1,071,738</u>

16. Related Party

Identity of related parties

The Commission's related parties include its Executive Committee members, the Legal Aid Commission Trust Fund and the Ministry of Economy which provides funding for the Commission.

The following were the Executive Committee members during the financial year:

- Sharvada Nand Sharma - Chairman
- Yohan Chanaka Charitha Liyanage
- Ritesh Naidu
- Mele Rakai
- Virisila Lidise
- Joshko Wakaniyasi
- Sureni Perera
- Shahin Rafique Ali
- Helen Jyotika Kumar

Transactions with related parties

i) Key Management Personnel

During the year the following persons were identified as key management personnel with the greatest authority and responsibility for the planning, directing and controlling the activities of the Commission.

Name	Position
Mr Shahin Rafique Ali	Acting Director
Ms Helen Jyotika Kumar	Principal Finance Officer

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2019**

16. Related Party (continued)

The aggregate compensation of key management personnel is set out below:

	2019 \$	2018 \$
Employee benefits	120,066	120,066
Other benefits	60,430	60,430
	<u>180,496</u>	<u>180,496</u>

ii) *The Commission received funding during the year as follows:*

Ministry of Economy – Operational Grant (note 5)	10,161,963	8,425,568
	<u>10,161,963</u>	<u>8,425,568</u>

iii) *Amounts payable to related party*

Advances from Legal Aid Commission – Trust Fund	235,000	1,010,000
	<u>235,000</u>	<u>1,010,000</u>

17. Events subsequent to balance date

On 11 March 2020, the World Health Organisation had declared a pandemic in relation to the Novel Coronavirus (COVID-19). The outbreak continues to cause unprecedented social disruption, and economic and financial markets volatility globally and locally in Fiji. At the time of finalising the accounts, few vaccines have been developed and are being rolled out overseas while others are still in the process of being developed and/or approved. Fiji is expected to roll out its vaccination program later in the year.

Despite the roll out of the vaccines, there is considerable uncertainty around the possible duration and the resulting depth of impact that may come subsequently from the disruption caused. There will be a negative impact on grant income and operating results for the 2021 year, and cash flows of the Commission are likely to reduce in the short term.

The Executive Committee believe that the Commission has sufficient financial resources at this time to be able to successfully manage its operational risks in the event the uncertain economic outlook persists due to the COVID-19 outbreak. They have a reasonable expectation that the Commission has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Apart from the matters specifically referred to above, there has not arisen in the interval between the end of the financial period and date of this report any items, transaction or event of a material and unusual nature likely, in the opinion of the Executive Committee, to affect significantly the operations of the Commission, the results of those operations, or the state of affairs of the Commission.

REPORT FOR THE YEAR

2019

-

2020

2019-2020 STATISTICS



19,577

APPLICATIONS
RECEIVED

In the fiscal year 2019 to 2020, the Legal Aid Commission received a total of 19,577 applications for legal assistance, underscoring the significant demand for its services and the organization's crucial role in addressing the legal needs of the community.



5,756

FAMILY
APPLICATIONS

The Legal Aid Commission had processed 5,756 applications specifically seeking assistance in family matters, highlighting our pivotal role in addressing the diverse legal needs of individuals and families within the community.



8,899

CRIMINAL
APPLICATIONS

We also received 8,899 applications for legal assistance specifically related to criminal matters, reflecting the substantial demand for our support in navigating the complexities of the criminal justice system.



4,922

CIVIL
APPLICATIONS

In the fiscal year of 2019 to 2020, the Legal Aid Commission received 4,922 applications for legal assistance in civil matters.



16,269

ADVICE

The Legal Aid Commission provided advice to 16,269 members of the public in the financial year 2019-2020.



4,129

ATTESTATION

The Legal Aid Commission provided attestation to 4,129 members of the public in the financial year 2019-2020.



1,361

FIRST HOUR

The Legal Aid Commission conducted First Hour sessions for 1,361 members of the public in the financial year 2019-2020.

2019-2020 STATISTICS



20

BRANCHES FIJI
WIDE

Legal Aid Commission operated with a widespread presence in 2019-2020, boasting 20 branches across Fiji, ensuring accessibility to legal aid services throughout the nation.



3

WORKSHOPS

Legal Aid Commission actively engaged in professional development, conducting, and participating in three workshops, demonstrating the organization's commitment to enhancing the skills and knowledge of its employees.



30

OPERATIONAL
FLEET

In the year 2019-2020, the Legal Aid Commission maintained a robust operational fleet comprising 30 vehicles, effectively supporting the organization's mission to provide legal assistance and access to justice for individuals in need.



19

NEW
RECRUITS

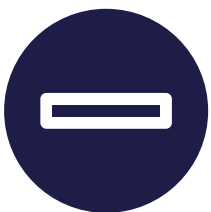
During the 2019-2020 period, the Legal Aid Commission on-boarded 19 new recruits to its dedicated team, fortifying the organization with fresh talent and expertise. These additions further strengthened the Commission's capacity to provide essential legal aid services.



189

ACTIVE
EMPLOYEES

In the fiscal year 2019-2020, the Commission operated with a dedicated workforce comprising of 189 active employees. Through the collective efforts of this committed team, the Commission continued to fulfill its vital role in providing accessible and quality legal aid services to individuals.



16

EMPLOYEE
RESIGNATIONS

During the year 2019-2020, the Commission experienced a total of 16 resignations. Despite these departures, the organization remained steadfast in its commitment to delivering essential legal aid services.

FINANCIAL STATEMENTS 2019-2020

**LEGAL AID COMMISSION
TRUST ACCOUNT
FINANCIAL REPORT
FOR THE YEAR ENDED 31 JULY 2020**

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**FINANCIAL REPORT
31 JULY 2020**

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Statement of profit or loss and other comprehensive income	7
Statement of financial position	8
Statement of changes in accumulated funds	9
Statement of cash flows	10
Notes to and forming part of the financial statements	11 – 16

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**FINANCIAL REPORT
31 JULY 2020**

Executive committee's report

In accordance with a resolution of the Executive Committee, the committee herewith submit the statement of financial position of the Legal Aid Commission – Trust Account (hereafter referred to as the "Commission") as at 31 July 2020, and the related statements of profit or loss and comprehensive income, changes in accumulated funds and cash flows for the year then ended and report as follows:

1. Executive committee

The following were committee members of the Commission at any time during the financial year and up to the date of this report:

- Sharvada Nand Sharma - Chairman
- Yohan Chanaka Charitha Liyanage
- Ritesh Naidu
- Mele Rakai
- Virisila Lidise
- Joshko Wakaniyasi
- Sureni Perera
- Shahin Rafique Ali
- Helen Jyotika Kumar

2. Principal activities

The principal activity of the Commission during the year was based on the availability of resources, provide financial assistance to the Legal Aid Commission as and when needed for the facilitation of its core purpose.

3. Operating results

The Commission made a surplus of \$1,655,004 (2019: \$1,744,414) for the year ended 31 July 2020.

4. Reserves

The Executive Committee recommended that no amounts be transferred to reserves in respect of the year ended 31 July 2020.

5. Non-current assets

The Executive Committee took reasonable steps before the Commission's financial statements were made out to ascertain that the non current assets of the Commission were shown in the accounting records at a value equal to or below the value that would be expected to be realised in the ordinary course of business.

At the date of this report, the Executive Committee are not aware of any circumstances which would render the values attributable to the non current assets in the financial statements misleading.

6. Unusual transactions

In the opinion of the Executive Committee, the results of the Commission's operations during the financial year were not substantially affected by any item, transaction or event of a material and unusual nature, nor has there arisen between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the Executive Committee, to affect substantially the results of the operations of the Commission in the current financial year.

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**FINANCIAL REPORT
31 JULY 2020**

Executive committee's report (continued)

7. Executive committee members' benefits

Since the end of the 2020 financial year, no executive committee member has received or become entitled to receive a benefit by reason of a contract (other than a benefit included in the total amount of emoluments received or due and receivable by executive committee members as shown in the Commission's financial statements) made by the Commission with the executive committee member or with a firm of which he/she is a member or with a company in which he/she has a substantial financial interest.

8. Events subsequent to balance date

The World Health Organisation declared a pandemic in relation to the Novel Coronavirus (COVID-19) on 11 March 2020. The outbreak continues to cause unprecedented social disruption, and economic and financial markets volatility globally and locally in Fiji. At the time of finalising the accounts, few vaccines have been developed and are being rolled out overseas while others are still in the process of being developed and/or approved. Fiji is expected to roll out its vaccination program later in the year. The Commission is assessing and closely monitoring emerging risks, and expects to continue its operations using contribution funds and existing reserves for the foreseeable future.

Apart from the matters specifically referred to above, there has not arisen in the interval between the end of the financial period and date of this report any items, transaction or event of a material and unusual nature likely, in the opinion of the Committee, to affect significantly the operations of the commission, the results of those operations, or the state of affairs of the Commission.

9. Other circumstances

As at the date of this report:

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

As at the date of this report, the Executive Committee are not aware of any circumstances that have arisen, not otherwise dealt with in this report which would make adherence to the existing method of valuation of assets and liabilities of the Commission misleading or inappropriate.

For and on behalf of the Committee and in accordance with a resolution of the Executive Committee.

Dated this 21 day of March 2023 .


.....
Director


.....
Principal Finance Officer

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**FINANCIAL REPORT
31 JULY 2020**

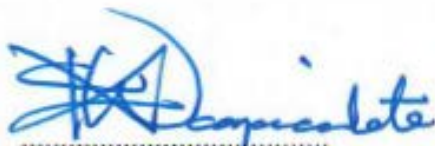
Statement by the executive committee

In accordance with a resolution of the Executive Committee of the Commission, we state that in the opinion of the Executive Committee:

- (a) the accompanying statement of profit or loss and other comprehensive income is drawn up so as to give a true and fair view of the results of the Legal Aid Commission Trust Account for the year ended 31 July 2020;
- (b) the accompanying statement of financial position of the Legal Aid Commission Trust Account is drawn up so as to give a true and fair view of the state of affairs of the Legal Aid Commission Trust Account as at 31 July 2020;
- (c) the accompanying statement of changes in accumulated funds is drawn up so as to give a true and fair view of the movement in accumulated funds of the Legal Aid Commission Trust Account for the year ended 31 July 2020;
- (d) the accompanying statement of cash flows is drawn up so as to give a true and fair view of the cash flows of the Legal Aid Commission Trust Account for the year ended 31 July 2020;
- (e) 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

For and on behalf of the Committee and in accordance with a resolution of the Executive Committee.

Dated this 21 day of March 2023.


.....
Director (Achfry)


.....
Principal Finance Officer



Independent Auditor's Report

To the Executive Committee of Legal Aid Commission

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of Legal Aid Commission – Trust Account (the "Trust"), which comprise the statement of financial position as at 31 July 2020, and the statement of profit or loss and other comprehensive income, statement of changes in accumulated funds and 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, the accompanying financial statements give a true and fair view of the financial position of the Trust as at 31 July 2020, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SME's).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the Trust in accordance with the ethical requirements of the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) 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.

Other Information

Executive Committee and management are responsible for the other information. The other information comprises the information included in the annual reports and Executive Committee's report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard, except that not all other information was available to us at the date of our signing.

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Responsibilities of Executive Committee and Management for the Financial Statements

Executive Committee and management are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SME's) and with the requirements of the Trust Account Act 1996 (Amendment Decree 2012), and for such internal control as the Executive Committee 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 Executive Committee and management are responsible for assessing the Trust'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 Executive Committee and management either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

The Executive Committee and management are responsible for overseeing the Trust's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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 the ISAs 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 the ISAs, we exercise professional judgement and maintain professional scepticism 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 Trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee and management.
- Conclude on the appropriateness of the Executive Committee's and management'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 Trust's ability to continue as a going concern. If we conclude that a 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 Trust 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 represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Executive Committee 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.

Report on Other Legal and Regulatory Requirements

In our opinion the financial statements have been prepared in accordance with the requirements of the Trust Account Act 1998 (Amendment Decree 2012) in all material respects, and;

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

Restriction on Use

This report is made solely to the Trust and the Trust's Executive Committee as a body. Our audit work has been undertaken so that we might state to the Trust's Executive Committee those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trust and the Trust's Executive Committee as a body, for our audit work, for this report, or for the opinions we have formed.

21 March 2023
Suva, Fiji

PricewaterhouseCoopers
Chartered Accountants

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**STATEMENT OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 JULY 2020**

	Notes	2020 \$	2019 \$
Income			
Contributions	4	2,101,861	2,039,342
Other income	6	323,453	104,211
Grant income recognized	9	220,157	
Total Income		2,645,472	<u>2,143,553</u>
Expenses			
Depreciation and amortization expense	7,8	460,502	318,091
Operating expenses	5	<u>529,966</u>	<u>81,048</u>
Total Expenses		<u>990,468</u>	<u>399,139</u>
Profit for the year		<u>1,655,004</u>	<u>1,744,414</u>
Other comprehensive income			
Total comprehensive income for the year		<u>1,655,004</u>	<u>1,744,414</u>

The above statement of profit or loss and other comprehensive income should be read in conjunction with accompanying notes.

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2020**

	Notes	2020 \$	2019 \$
Assets			
Current assets			
Cash and cash equivalents		11,048,463	8,724,320
Term deposits		385,044	385,044
Other receivables		-	8,017
Receivable from related party	13(iii)	235,000	235,000
Total current assets		<u>11,668,507</u>	<u>9,352,381</u>
Non-current assets			
Property, plant and equipment	7	736,291	908,822
Intangible asset	8	<u>17,522</u>	<u>-</u>
Total non-current assets		<u>753,813</u>	<u>908,822</u>
Total assets		<u>12,422,320</u>	<u>10,261,203</u>
Liabilities			
Current liabilities			
Accruals, provisions and other liabilities	10	-	27,932
Grant income	9	<u>534,045</u>	<u>-</u>
Total liabilities		<u>534,045</u>	<u>27,932</u>
Net Assets		<u>11,888,275</u>	<u>10,233,271</u>
Equity			
Accumulated funds		<u>11,888,275</u>	<u>10,233,271</u>
Total equity		<u>11,888,275</u>	<u>10,233,271</u>

The above statement of financial position should be read in conjunction with the accompanying notes.

Dated this 21 day of March 2023.


Director (Acting)


Principal Finance Officer

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**STATEMENT OF CHANGES IN
ACCUMULATED FUNDS
FOR THE YEAR ENDED 31 JULY 2020**

	Accumulated Funds (\$)
Balance at 1 August 2018	8,488,857
Current year operating profit	1,744,414
Balance at 31 July 2019	<u>10,233,271</u>
Current year operating profit	1,655,004
Balance at 31 July 2020	<u>11,888,275</u>

The above statement of changes in equity should be read in conjunction with the accompanying notes.

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JULY 2020**

	2020	2019
	\$	\$
Cash flow from operating activities		
Members contributions	2,195,593	2,039,342
Cash paid to suppliers and employees	(174,988)	(97,076)
	2,020,605	1,942,266
Interest Received	303,538	96,862
Net cash generated from operating activities	2,324,143	2,039,128
Cash flow from investing activities		
Proceeds on disposal of property, plant and equipment	-	-
Purchase of property, plant and equipment	-	-
Net cash generated from investing activities	-	-
Cash flow from financing activities		
Advances to Legal Aid Commission - Government Grant Account	-	775,000
Net cash generated from financing activities	-	775,000
Net cash and cash equivalents movement for the year	2,324,143	2,814,128
Cash and cash equivalents at the beginning of the year	8,724,320	5,910,192
Cash and cash equivalents at the end of the year	11,048,463	8,724,320

The above statement of cash flows should be read in conjunction with the accompanying notes.

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2020**

1. General information

The principal activity of the Commission during the year was based on the availability of resources, provide financial assistance to the Legal Aid Commission as and when needed for the facilitation of its core purpose. These financial statements were authorised for issue by the Executive Committee on _____ 2022.

2. Summary of significant accounting policies

The financial report is a general purpose financial report and has been prepared in accordance with the requirements of the International Financial Reporting Standard for Small and Medium-sized (IFRS for SMEs). They have been prepared on a going concern basis using the accounting policies described below.

The financial report has been prepared on the basis of historical costs and except where specifically stated, do not take into account current valuations of non-current assets. Unless stated otherwise, the accounting policies adopted are consistent with those of the previous year.

There are no new accounting standards, amendments and interpretations that had a financial impact on the Commission's financial results and position for the year 2020. There was no new accounting standards, amendments or interpretations that have been released and not yet adopted that are expected to have significant financial impact on the Commission in future periods.

2.1 Basis of preparation

The financial statements of the Commission have been prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs). They have been prepared under the historical cost convention, unless otherwise stated.

The preparation of financial statements in conformity with the IFRS for SMEs requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Commission's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimations are considered significant to the financial statements are disclosed in Note 3.

2.2 Revenue

The main source of revenue for the Commission is member contributions. Contribution revenue is recognised as revenue when the Commission gains control over the funding. Control over contribution revenue is obtained on receipt of the funds. The value of contribution is determined in accordance with the provisions of the Trust Account Act 1996, (Trust Account Amendment Decree 2012).

Interest income is recognised on a time proportionate basis that considers the effective yield on the financial asset.

2.3 Property, plant and equipment

Property, plant and equipment is stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2020**

2. Summary of significant accounting policies (continued)

2.3. Property, plant and equipment (continued)

The Commission adds to the carrying amount of an item of property, plant and equipment the cost of replacing parts of such an item when that cost is incurred if the replacement part is expected to provide incremental future benefits to the fund. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to profit or loss during the period in which they are incurred.

i. Depreciation

Property, plant and equipment are depreciated on a straight-line basis over their estimated useful life as below:

IT and Office Equipment	10% - 33.33%
Capital Projects	10%
Motor vehicles	20%
Furniture & fittings	20%
Law Books	20%

ii. Grant income

Property, plant and equipment acquired with the aid of specific grants are capitalized and depreciated in accordance with the above policy, with related grant being credited to deferred income as a liability and released to profit and loss over the expected useful life of the related property, plant and equipment. The exception to this is when the acquisition of property, plant and equipment is financed through Trust's own funds.

2.4 Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand and cash equivalents, net of bank overdrafts and highly liquid investments that are readily convertible to known amounts of cash which are subject to an insignificant risk of changes in values. For the purposes of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalents as defined above.

2.5 Impairment of non-financial assets

Assets that are subject to depreciation or amortisation are assessed at each reporting date to determine whether there is any indication that the assets are impaired. Where there is any indication that an asset may be impaired, the carrying value of the asset (or cash-generating unit to which the asset has been allocated) is tested for impairment. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's (or CGU's) fair value less costs to sell and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (CGUs). Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date.

2.6 Trade payables

Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS – continued
FOR THE YEAR ENDED 31 JULY 2020**

2. Summary of significant accounting policies – (continued)

2.7 Provisions

Provisions are recognised when the fund has a present legal or constructive obligation as a result of past events; it is probable that a transfer of economic benefits will be required to settle the obligation; and the amount can be reliably estimated. Provisions are not recognised for future operating losses. Provisions are measured at the present value of the amount expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

2.8 Rounding

Amounts have been rounded to the nearest dollar except where otherwise stated.

3 Critical accounting estimates and uncertainty

The preparation of financial statements requires management to exercise its judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

The Commission does not have any significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have significant effect on the amounts recognised in the financial statements.

4 Revenue	2020	2019
	\$	\$
Contribution funds	2,101,861	2,039,342
	<u>2,101,861</u>	<u>2,039,342</u>
5 Operating expenses		
Administrative expense	8,636	24,452
Audit fees	-	9,156
Bank fees and charges	29,125	9,591
Subscription expense	354,978	-
Staff cost	137,227	37,849
	<u>529,966</u>	<u>81,048</u>
6 Other income		
Interest	289,717	104,211
Other income received	33,736	-
	<u>323,453</u>	<u>104,211</u>

LEGAL AID COMMISSION TRUST ACCOUNT		NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 JULY 2020					
7	Property, plant and equipment	Capital Projects \$	Law Books \$	Motor Vehicles \$	Furniture & Fittings \$	IT & Office Equipment \$	Total \$
	At 1 August 2018						
	Cost	1,022,051	60,238	1,572,770	9,695	146,736	2,811,490
	Accumulated depreciation	(547,770)	(52,085)	(843,677)	(9,693)	(131,352)	(1,584,577)
	Net book amount	474,281	8,153	729,093	2	15,384	1,226,913
	Year ended 31 July 2019						
	Opening net book amount	474,281	8,152	729,093	2	15,385	1,226,913
	Additions	-	-	-	-	-	-
	Disposals	-	-	-	-	-	-
	Depreciation charge	(102,205)	(6,150)	(204,090)	(2)	(5,644)	(318,091)
	Closing net book amount	372,076	2,002	525,003	-	9,741	908,822
	At 31 July 2019						
	Cost	1,022,051	60,238	1,572,770	9,695	146,736	2,811,490
	Accumulated depreciation	(649,975)	(58,236)	(1,047,767)	(9,695)	(136,995)	(1,902,668)
	Net book amount	372,076	2,002	525,003	-	9,741	908,822
	Year ended 31 July 2020						
	Opening net book amount	372,076	2,002	525,003	-	9,741	908,822
	Additions	-	-	-	-	233,332	233,332
	Disposals	-	-	-	-	-	-
	Depreciation charge	(102,205)	(1,996)	(192,594)	-	(109,067)	(405,862)
	Closing net book amount	269,871	7	332,409	-	134,005	736,292
	At 31 July 2020						
	Cost	1,022,051	60,238	1,572,770	9,695	380,068	3,044,822
	Accumulated depreciation	(752,180)	(60,231)	(1,240,361)	(9,695)	(246,063)	(2,308,530)
	Net book amount	269,871	7	332,409	-	134,005	736,292

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2020**

8 Intangible assets	2020	2019
Cost	\$	\$
Balance at 1 August	-	-
Additions	72,162	-
Transfer/Reclassification	-	-
Balance as at 31 July	72,162	-
Accumulated amortisation		
Balance at 1 August	-	-
Charge during the year	54,639	-
Transfer/Reclassification	-	-
Balance as at 31 July	54,639	-
Carrying amount at 31 July	17,522	-
9 Grant income	2020	2019
	\$	\$
Balance at the beginning of the period	-	-
Grant received during the year	660,471	-
Grant income recognized	(220,157)	-
Donated cash for project works	93,732	-
Balance at period end	534,045	-
10 Accruals, provisions and other liabilities	2020	2019
	\$	\$
Audit fees	-	27,932
	-	27,932
11 Contingent liabilities		
At balance date there are no known contingent liabilities.		
12 Capital commitments		
At balance date the company had capital commitments amounting to \$Nil (2019: Nil).		
13 Related Party		
The Commission's related parties include its Executive Committee members, Legal Aid Commission - Government Grant account and Fiji Law Society which provides funding for the Commission.		
The following were the Executive Committee members during the financial year:		
<ul style="list-style-type: none"> • Sharvada Nand Sharma - Chairman • Yohan Chanaka Charitha Liyanage • Ritesh Naidu • Mele Rakai • Virisila Lidise • Joshko Wakaniyasi • Sureni Perera • Shahin Rafique Ali • Helen Jyotika Kumar 		

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2020**

13 Related Party (continued)

Transactions with related parties

i) Key Management Personnel

During the year the following persons were identified as key management personnel with the greatest authority and responsibility for the planning, directing and controlling the activities of the Commission.

Name	Position
Mr Shahin Rafique Ali	Acting Director
Ms Helen Jyotika Kumar	Principal Finance Officer

There was no compensation paid to the key management personnel by the Commission (2019: Nil), through its Trust Account.

ii) The Commission received funding during the year as follows:

	2020	2019
	\$	\$
Fiji Law Society – Member Contribution (note 4)	2,101,861	2,039,342
	<u>2,101,861</u>	<u>2,039,342</u>

iii) Amounts receivable from related party

	2020	2019
	\$	\$
Advances to Legal Aid - Government Grant Account	235,000	235,000
	<u>235,000</u>	<u>235,000</u>

14 Events subsequent to balance date

The World Health Organisation declared a pandemic in relation to the Novel Coronavirus (COVID-19) on 11 March 2020. The outbreak continues to cause unprecedented social disruption, and economic and financial markets volatility globally and locally in Fiji. At the time of finalising the accounts, few vaccines have been developed and are being rolled out overseas while others are still in the process of being developed and/or approved. Fiji is expected to roll out its vaccination program later in the year. The Commission is assessing and closely monitoring emerging risks, and expects to continue its operations using contribution funds and existing reserves for the foreseeable future.

Apart from the matters specifically referred to above, there has not arisen in the interval between the end of the financial period and date of this report any items, transaction or event of a material and unusual nature likely, in the opinion of the Committee, to affect significantly the operations of the commission, the results of those operations, or the state of affairs of the Commission.

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT
FINANCIAL REPORT
FOR THE YEAR ENDED 31 JULY 2020**

LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT

FINANCIAL REPORT
31 JULY 2020

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**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**FINANCIAL REPORT
31 JULY 2020**

Executive committee's report

In accordance with a resolution of the Executive Committee, the committee herewith submit the statement of financial position of the Legal Aid Commission – Government Grant Account (the Commission) as at 31 July 2020, and the related statements of profit or loss and other comprehensive income, changes in accumulated funds and cash flows for the year then ended and report as follows:

1. Executive committee

The following were committee members of the Commission at any time during the financial year and up to the date of this report

- Sharvada Nand Sharma - Chairman
- Yohan Chanaka Charitha Liyanage
- Ritesh Naidu
- Mele Rakai
- Virisila Lidise
- Joshko Wakaniyasi
- Sureni Perera
- Shahin Rafique Ali
- Helen Jyotika Kumar

2. Principal activities

The principal activity of the Commission during the year was to provide, subject to availability of resources, legal assistance to impoverished persons.

3. Operating results

The Commission made a profit of \$496,265 (2019: loss of \$425,979) for the year ended 31 July 2020.

4. Reserves

It is proposed that no amounts be transferred to reserves.

5. Non-current assets

The Executive Committee took reasonable steps before the Commission's financial statements were made out to ascertain that the non current assets of the Commission were shown in the accounting records at a value equal to or below the value that would be expected to be realised in the ordinary course of business.

At the date of this report, the Executive Committee are not aware of any circumstances which would render the values attributable to the non current assets in the financial statements misleading.

6. Unusual transactions

In the opinion of the Executive Committee, the results of the operations of the Commission during the financial year were not substantially affected by any item, transaction or event of a material and unusual nature, nor has there arisen between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the Executive Committee, to affect substantially the results of the operations of the Commission in the current financial year.

7. Executive committee members' benefits

Since the end of the 2020 financial year, no executive committee member has received or become entitled to receive a benefit by reason of a contract made by the Commission with the Executive Committee member or with a firm of which he/she is a member or with a company in which he/she has a substantial financial interest.

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**FINANCIAL REPORT
31 JULY 2020**

Executive committee's report (continued)

8. Events subsequent to balance date

The World Health Organisation declared a pandemic in relation to the Novel Coronavirus (COVID-19) on 11 March 2020. The outbreak continues to cause unprecedented social disruption, and economic and financial markets volatility globally and locally in Fiji. At the time of finalising the accounts, few vaccines have been developed and are being rolled out overseas while others are still in the process of being developed and/or approved. Fiji is expected to roll out its vaccination program later in the year. The Commission is assessing and closely monitoring emerging risks, and expects to continue its operations using contribution funds and existing reserves for the foreseeable future.

Apart from the matters specifically referred to above, there has not arisen in the interval between the end of the financial period and date of this report any items, transaction or event of a material and unusual nature likely, in the opinion of the Committee, to affect significantly the operations of the Commission, the results of those operations, or the state of affairs of the Commission.

9. Other circumstances


As at the date of this report:

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

As at the date of this report, the Executive Committee is not aware of any circumstances that have arisen, not otherwise dealt with in this report which would make adherence to the existing method of valuation of assets and liabilities of the Commission misleading or inappropriate.

For and on behalf of the board and in accordance with a resolution of the Executive Committee.

Dated this ____ day of _____ 2023.


Director
(initials)


Principal Finance Officer

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**FINANCIAL REPORT
31 JULY 2020**

Statement by the executive committee

In accordance with a resolution of the Executive Committee of the Legal Aid Commission, we state that in the opinion of the Executive Committee:

- (a) the accompanying statement of profit or loss and other comprehensive income is drawn up so as to give a true and fair view of the results of the Commission – Government Grant Account for the year ended 31 July 2020;
- (b) the accompanying statement of financial position of the Commission – Government Grant Account is drawn up so as to give a true and fair view of the state of affairs of the Commission – Government Grant Account as at 31 July 2020;
- (c) the accompanying statement of changes in accumulated funds is drawn up so as to give a true and fair view of the movement in accumulated funds of the Commission – Government Grant Account for the year ended 31 July 2020;
- (d) the accompanying statement of cash flows is drawn up so as to give a true and fair view of the cash flows of the Commission – Government Grant Account for the year ended 31 July 2020;
- (e) 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

For and on behalf of the board and in accordance with a resolution of the Executive Committee.

Dated this _____ day of _____ 2023.


Director (Acting)


Principal Finance Officer



Independent Auditor's Report

To the Executive Committee of Legal Aid Commission

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of Legal Aid Commission – Government Grant Account (the "Commission"), which comprise the statement of financial position as at 31 July 2020, and the statement of profit or loss and other comprehensive income, statement of changes in accumulated funds and 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, the accompanying financial statements give a true and fair view of the financial position of the Commission as at 31 July 2020, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SME's).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the Commission in accordance with the ethical requirements of the International Ethics Standards Board for Accountant's Code of Ethics for Professional Accountants (IESBA Code) 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.

Other Information

Executive Committee and management are responsible for the other information. The other information comprises the information included in the annual reports and Executive Committee's report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard, except that not all other information was available to us at the date of our signing.

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Responsibilities of Executive Committee and Management for the Financial Statements

Executive Committee and management are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SME's) and with the requirements of the Legal Aid Act 1998 (Amendment Decree 2009), and for such internal control as the Executive Committee 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 Executive Committee and management 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 Executive Committee and management either intend to liquidate the Commission or to cease operations, or have no realistic alternative but to do so.

The Executive Committee and management are responsible for overseeing the Commission's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole is 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 the ISAs 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 the ISAs, we exercise professional judgement and maintain professional scepticism 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 Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee and management.
- Conclude on the appropriateness of the Executive Committee's and management'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 we conclude that a 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 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 represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Executive Committee 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.

Report on Other Legal and Regulatory Requirements

In our opinion the financial statements have been prepared in accordance with the requirements of the Legal Aid Act 1996 (Amendment Decree 2009), in all material respects, and;

- a) we 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.

Restriction on Use

This report is made solely to the Commission and the Commission's Executive Committee as a body. Our audit work has been undertaken so that we might state to the Commission's Executive Committee those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Commission and the Commission's Executive Committee as a body, for our audit work, for this report, or for the opinions we have formed.

21 March 2023
Suva, Fiji

PricewaterhouseCoopers
Chartered Accountants

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**STATEMENT OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 31 JULY 2020**

	Notes	2020 \$	2019 \$
Revenue	4	10,117,397	10,161,963
Other Income	5	45,117	29,062
Total Revenue		<u>10,162,514</u>	<u>10,191,025</u>
Expenses			
Depreciation and amortisation expense	10,11	(358,376)	(421,258)
Operating expenses	6	(2,467,539)	(3,563,249)
Salaries and wages	7	(6,840,334)	(6,632,497)
Total Expenses		<u>(9,666,249)</u>	<u>(10,617,004)</u>
Profit / (Loss) for the year		<u>496,265</u>	<u>(425,979)</u>
Other comprehensive income		-	-
Total comprehensive income / (loss) for the year		<u>496,265</u>	<u>(425,979)</u>

The above statement of profit or loss and other comprehensive income should be read in conjunction with accompanying notes.

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2020**

	Notes	2020 \$	2019 \$
Assets			
Current assets			
Cash and cash equivalents	8	35,913	158,154
Other receivable	9	270,491	159,591
Total current assets		<u>306,404</u>	<u>317,745</u>
Non-current assets			
Property, plant and equipment	11	1,585,439	1,494,747
Intangible assets	10	19,439	6,493
Total non-current assets		<u>1,604,878</u>	<u>1,501,240</u>
Total assets		<u>1,911,282</u>	<u>1,818,985</u>
Liabilities			
Current liabilities			
Accruals, provisions and other liabilities	12	1,021,186	1,379,631
Employee entitlements	13	526,392	571,913
Payable to related party	16	235,000	235,000
Total liabilities		<u>1,782,578</u>	<u>2,186,544</u>
Net Assets		<u>128,704</u>	<u>(367,561)</u>
Equity			
Accumulated Funds		128,704	(367,561)
Total equity		<u>128,704</u>	<u>(367,561)</u>

The above statement of financial position should be read in conjunction with the accompanying notes.

Dated this _____ day of _____ 2023.


Director (Acting)


Principal Finance Officer

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**STATEMENT OF CHANGES IN
ACCUMULATED FUNDS
FOR THE PERIOD ENDED 31 JULY 2020**

	Accumulated Funds (\$)
Balance at 1 August 2018	58,418
Operating loss for the year	<u>(425,979)</u>
Balance at 31 July 2019	(367,561)
Operating profit for the year	496,265
Balance at 31 July 2020	<u>128,704</u>

The above statement of changes in accumulated funds should be read in conjunction with the accompanying notes.

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JULY 2020**

	Notes	2020 \$	2019 \$
Cash flow from operating activities			
Cash receipts from government grants		10,117,397	10,161,963
Cash paid to suppliers and employees		(9,822,741)	(9,404,489)
Net cash generated from operations		294,656	757,474
Interest received		42,651	18,597
Other income		2,466	10,465
Net cash generated from operating activities		339,707	786,536
Cash flow from investing activities			
Purchase of property, plant and equipment & Intangibles		(462,014)	(348,834)
Net cash used in investing activities		(462,014)	(348,834)
Cash flow from financing activities			
Repayment of Advances from related party		-	(775,000)
Net cash used in financing activities		-	(775,000)
Net cash and cash equivalents movement for the year		(122,241)	(337,298)
Cash and cash equivalents at the beginning of the year		158,154	495,452
Cash and cash equivalents at the end of the year	8	35,913	158,154

The above statement of cash flows should be read in conjunction with the accompanying notes to the financial statements.

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2020**

1. General information

The principal activity of the Commission during the year was to provide, subject to availability of resources, legal assistance to impoverished persons. These financial statements were authorised for issue by the Executive Committee on _____ 2023.

2. Summary of significant accounting policies

The financial report is a general-purpose financial report and has been prepared in accordance with the requirements of the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs). They have been prepared on a going concern basis using the accounting policies described below.

The financial report has been prepared on the basis of historical costs and except where specifically stated, do not take into account current valuations of non-current assets. Unless stated otherwise, the accounting policies adopted are consistent with those of the previous year.

There are no new accounting standards, amendments and interpretations that had a financial impact on the Commission's financial results and position for the year 2020. There was no new accounting standards, amendments or interpretations that have been released and not yet adopted that are expected to have significant financial impact on the Commission in future periods.

2.1. Basis of preparation

The financial statements of Legal Aid Commission - Government Grant Account have been prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs). They have been prepared under the historical cost convention, unless otherwise stated.

The preparation of financial statements in conformity with the IFRS for SME's requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Commission's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimations are considered significant to the financial statements are disclosed at Note 3.

2.2. Revenue

The main source of revenue for the Commission is government grants. Grant revenue is recognised as revenue when the Commission gains control over the funding. Control over grant revenue is obtained on receipt of the funds, or where relevant, when grant milestones have been met. The value of grant is determined by the Ministry of Economy which is based on prior year fund usage of the Commission and the current year budget prepared by the Commission.

Grants received as part of a package of financial or fiscal aids to which a number of conditions are attached or that requires the fulfilment of certain obligations are initially deferred and recognized as income over the periods which bear the cost of meeting the conditions and obligations.

However, grants received as compensation for expenses or losses already incurred or for the purpose of giving ongoing financial support to the Commission with no specific future related costs are recognized as income upon receipt.

Interest income is recognised on a time proportionate basis that takes into account the effective yield on the financial asset.

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2020**

2. Summary of significant accounting policies (continued)

2.3. Property, plant and equipment

Property, plant and equipment is stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The Commission adds to the carrying amount of an item of property, plant and equipment the cost of replacing parts of such an item when that cost is incurred if the replacement part is expected to provide incremental future benefits to the Commission. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to profit or loss during the period in which they are incurred.

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

Capital Projects	10%
Computers & IT Equipment	10 – 35%
Motor vehicles	20%
Furniture, Fittings & Office Equipment	20 – 35%
Law Books	20%

2.4. Intangible assets

Software

Software acquired by the Commission is measured at cost less accumulated amortisation and any accumulated impairment losses. Subsequent expenditure on software assets is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure is expensed as incurred.

Software is amortised on a straight-line basis in profit or loss over its estimated useful life, from the date that it is available for use. The amortisation rate used is 33%.

Amortisation methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

2.5. Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand and cash equivalents, net of bank overdrafts and highly liquid investments that are readily convertible to known amounts of cash which are subject to an insignificant risk of changes in values. For the purposes of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalents as defined above.

2.6. Impairment of non-financial assets

Assets that are subject to depreciation or amortisation are assessed at each reporting date to determine whether there is any indication that the assets are impaired. Where there is any indication that an asset may be impaired, the carrying value of the asset (or cash-generating unit to which the asset has been allocated) is tested for impairment. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's (or CGU's) fair value less costs to sell and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (CGUs). Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date.

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2020**

2. Summary of significant accounting policies (continued)

2.7. Trade Payables

Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

2.8. Employee entitlements

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulating sick leave expected to be settled within 12 months of the reporting date are recognised in respect of employees' services up to the reporting date and are measured at the amounts expected to be paid when the liabilities are settled.

Contributions to defined contribution employee benefit plans are recognised as employee benefit expense when they are due.

2.9. Provisions

Provisions are recognised when the Commission has a present legal or constructive obligation as a result of past events; it is probable that a transfer of economic benefits will be required to settle the obligation; and the amount can be reliably estimated. Provisions are not recognised for future operating losses. Provisions are measured at the present value of the amount expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

2.10. Rounding

Amounts have been rounded to the nearest dollar except where otherwise stated.

3. Critical accounting estimates and uncertainty

The preparation of financial statements requires management to exercise its judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

The Commission does not have any significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have significant effect on the amounts recognised in the financial statements.

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2020**

	2020	2019
	\$	\$
4. Revenue		
Grant received from Fiji Government	10,117,397	10,161,963
Total revenue	10,117,397	10,161,963
5. Other operating income		
Interest income	42,651	18,597
Other income	2,466	10,465
Total other operating income	45,117	29,062
6. Operating expenses		
Accounting fees	-	14,435
Advertising expense	54,641	123,223
Audit Fees	24,995	21,000
Bank charges	8,016	4,018
Brief out expenses	51,066	715,443
IT related expenses	190,710	186,488
Postage and Freight	27,566	30,628
Rental expense	614,661	437,171
Repair and maintenance	115,929	82,249
Security charges	86,027	163,152
Staff cost	584,218	924,853
Stationery expense	68,545	70,506
Transportation cost	134,484	207,867
Utilities	237,823	246,311
Other	268,858	335,905
Total operating expenses	2,467,539	3,563,249
7. Salaries and wages		
Salaries and wages	6,839,764	6,631,737
Other staff benefits	570	760
Total salaries and wages	6,840,334	6,632,497
8. Cash and cash equivalents		
Cash on hand	-	300
Cash at bank	35,913	157,854
Total cash and cash equivalents	35,913	158,154

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2020**

	2020 \$	2019 \$
9. Other receivables		
Prepayments	100,997	59,972
VAT Receivable	67,191	29,174
UNDP reimbursables	7,056	6,507
Other Receivables	95,247	63,938
Total other receivable	<u>270,491</u>	<u>159,591</u>
10. Intangible Assets		
Cost		
Balance at 1 August	71,264	68,299
Additions	18,150	2,965
Transfer/Reclassification	-	-
Balance as at 31 July	<u>89,414</u>	<u>71,264</u>
Accumulated Amortization		
Balance at 1 August	64,771	47,008
Charge during the year	5,204	17,763
Transfer/Reclassification	-	-
Balance as at 31 July	<u>69,975</u>	<u>64,771</u>
Carrying amount at 31 July	<u>19,439</u>	<u>6,493</u>

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2020**

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

11. Property, plant & equipment

	Capital Project \$	Computers & IT Equipment \$	Law Books \$	Motor Vehicles \$	Furniture & Fittings \$	WIP \$	Total \$
At 31 July 2018							
Cost	1,314,689	353,828	427,326	544,000	134,299	22,597	2,796,739
Accumulated depreciation	(268,499)	(182,553)	(230,593)	(470,250)	(92,479)	-	(1,244,374)
Net book amount	1,046,190	171,275	196,733	73,750	41,820	22,597	1,552,365
Year ended 31 July 2019							
Opening net book amount	1,046,190	171,275	196,733	73,750	41,820	22,597	1,552,365
Additions	156,631	130,030	19,814	-	13,434	25,960	345,869
Transfers	22,597	-	-	-	-	(22,597)	-
Disposals	-	-	-	-	-	-	-
Depreciation charge	(146,195)	(89,084)	(74,625)	(73,742)	(19,841)	-	(403,487)
Closing net book amount	1,079,223	212,221	141,922	8	35,413	25,960	1,494,747
At 31 July 2019							
Cost	1,493,917	483,861	447,139	544,000	147,733	25,960	3,142,610
Accumulated depreciation	(414,694)	(271,640)	(305,217)	(543,992)	(112,320)	-	(1,647,863)
Net book amount	1,079,223	212,221	141,922	8	35,413	25,960	1,494,747
Year ended 31 July 2020							
Opening net book amount	1,079,223	212,221	141,922	8	35,413	25,960	1,494,747
Additions	130,392	234,415	698	-	13,205	93,257	471,967
Disposals	(2,143)	-	-	-	-	(25,960)	(28,103)
Transfers	-	-	-	-	-	-	-
Depreciation charge	(155,877)	(128,633)	(57,862)	(8)	(10,792)	-	(353,172)
Closing net book amount	1,051,595	318,003	84,758	-	37,826	93,257	1,585,439
At 31 July 2020							
Cost	1,622,166	718,276	447,837	544,000	160,938	93,257	3,586,474
Accumulated depreciation	(570,571)	(400,273)	(363,079)	(544,000)	(123,112)	-	(2,001,035)
Net book amount	1,051,595	318,003	84,758	-	37,826	93,257	1,585,439

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2020**

12.	Accruals, provisions and other liabilities	2020	2019
		\$	\$
	Accounts payable	27,903	98,995
	Brief out expense accruals	875,478	1,097,470
	Other Payable	117,804	183,166
	Total accruals, provisions and other liabilities	1,021,185	1,379,631
13.	Employee entitlements		
	Leave liability	526,392	571,913
	Total employee entitlements	526,392	571,913
14.	Contingent liabilities		
	At balance date there are no known contingent liabilities.		
15.	Commitments		
	The operating lease rental payable are as follow:		
	Payable not later than one year	500,054	386,379
	Payable later than one year but not later than five years	1,384,927	685,359
		1,884,981	1,071,738

16. Related Party

Identity of related parties

The Commission's related parties include its Executive Committee members, the Legal Aid Commission Trust Fund and the Ministry of Economy which provides funding for the Commission.

The following were the Executive Committee members during the financial year:

- Sharvada Nand Sharma - Chairman
- Yohan Chanaka Charitha Liyanage
- Ritesh Naidu
- Mele Rakai
- Virisila Lidise
- Joshko Wakaniyasi
- Sureni Perera
- Shahin Rafique Ali
- Helen Jyotika Kumar

Transactions with related parties

i) Key Management Personnel

During the year the following persons were identified as key management personnel with the greatest authority and responsibility for the planning, directing and controlling the activities of the Commission.

Name	Position
Mr Shahin Rafique Ali	Acting Director
Ms Helen Jyotika Kumar	Principal Finance Officer

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2020**

16. Related Party (continued)

The aggregate compensation of key management personnel is set out below:

	2020 \$	2019 \$
Employee benefits	117,892	120,066
Other benefits	57,677	60,430
	<u>175,569</u>	<u>180,496</u>

ii) *The Commission received funding during the year as follows:*

Ministry of Economy – Operational Grant (note 4)	10,117,397	10,161,963
	<u>10,117,397</u>	<u>10,161,963</u>

iii) *Amounts payable to related party*

Advances from Legal Aid Commission – Trust Fund	235,000	235,000
	<u>235,000</u>	<u>235,000</u>

17. Events subsequent to balance date

The World Health Organisation declared a pandemic in relation to the Novel Coronavirus (COVID-19) on 11 March 2020. The outbreak continues to cause unprecedented social disruption, and economic and financial markets volatility globally and locally in Fiji. At the time of finalising the accounts, few vaccines have been developed and are being rolled out overseas while others are still in the process of being developed and/or approved. Fiji is expected to roll out its vaccination program later in the year. The Commission is assessing and closely monitoring emerging risks, and expects to continue its operations using contribution funds and existing reserves for the foreseeable future.

Apart from the matters specifically referred to above, there has not arisen in the interval between the end of the financial period and date of this report any items, transaction or event of a material and unusual nature likely, in the opinion of the Committee, to affect significantly the operations of the commission, the results of those operations, or the state of affairs of the Commission.

REPORT FOR THE YEAR

2020

-

2021

2020-2021 STATISTICS



15,921

APPLICATIONS
RECEIVED

In the fiscal year 2020 to 2021, the Legal Aid Commission received a total of 15,921 applications for legal assistance, underscoring the significant demand for its services and the organization's crucial role in addressing the legal needs of the community.



4,811

FAMILY
APPLICATIONS

The Legal Aid Commission had processed 4,811 applications specifically seeking assistance in family matters, highlighting our pivotal role in addressing the diverse legal needs of individuals and families within the community.



6,760

CRIMINAL
APPLICATIONS

We also received 6,760 applications for legal assistance specifically related to criminal matters, reflecting the substantial demand for our support in navigating the complexities of the criminal justice system.



4,350

CIVIL
APPLICATIONS

In the fiscal year of 2020 to 2021, the Legal Aid Commission received 4,350 applications for legal assistance in civil matters.



12,139

ADVICE

The Legal Aid Commission provided advice to 12,139 members of the public in the financial year 2020-2021.



5,294

ATTESTATION

The Legal Aid Commission provided attestation to 5,294 members of the public in the financial year 2020-2021.



1,174

FIRST HOUR

The Legal Aid Commission conducted First Hour sessions for 1,174 members of the public in the financial year 2020-2021.

2020-2021 STATISTICS



2

WORKSHOPS

Legal Aid Commission actively engaged in professional development, conducting, and participating in two workshops, demonstrating the organization's commitment to enhancing the skills and knowledge of its employees in the pursuit of delivering effective legal aid services.



30

OPERATIONAL
FLEET

In the fiscal year of 2020 to 2021, the Legal Aid Commission maintained a robust operational fleet comprising 30 vehicles, effectively supporting the organization's mission to provide legal assistance and access to justice for individuals in need.



14

NEW
RECRUITS

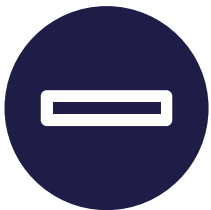
During the 2020-2021 period, the Legal Aid Commission on-boarded 14 new recruits to its dedicated team, fortifying the organization with fresh talent and expertise. These additions further strengthened the Commission's capacity to provide essential legal aid services.



188

ACTIVE
EMPLOYEES

In the fiscal year 2020-2021, the Commission operated with a dedicated workforce comprising of 188 active employees. Through the collective efforts of this committed team, the Commission continued to fulfill its vital role in providing accessible and quality legal aid services to individuals.



13

EMPLOYEE
RESIGNATIONS

During the year 2020-2021, the Commission experienced a total of 13 resignations. Despite these departures, the organization remained steadfast in its commitment to delivering essential legal aid services.



21

BRANCHES FIJI
WIDE

Legal Aid Commission operated with a widespread presence in 2020-2021, boasting 21 branches across Fiji, ensuring accessibility to legal aid services throughout the nation.

HOW THE LEGAL AID COMMISSION OPERATED DURING COVID-19 (2020-2021)

The COVID-19 pandemic presented unprecedented challenges, necessitating rapid adaptation and innovation to ensure the continued delivery of essential services. The Legal Aid Commission rose to the occasion, leveraging technology to maintain operations and support clients during this critical period. Here's an in-depth look at how the Commission effectively managed its operations from 2020 to 2021.

SKYPE & MICROSOFT TEAM CONFERENCES

With social distancing measures in place, the Legal Aid Commission transitioned to Skype or Microsoft Teams for conducting meetings and consultations. Skype or Microsoft Teams conferences facilitated real-time communication among staff, lawyers, and clients, ensuring that case discussions, legal consultations, and internal meetings could proceed without interruption. This approach not only maintained service continuity but also improved accessibility for clients who could join meetings from their homes.

FIRST HOUR OVER THE PHONE

To provide immediate legal assistance, the Commission with Fiji Police implemented the "First Hour Over the Phone" service. This initiative enabled clients to receive critical legal rights within the first hour. By offering swift guidance, the Commission helped alleviate clients' anxiety and provided necessary legal direction during the early stages. This service was particularly beneficial for those facing urgent legal issues.

APPLICATION ONLINE AND OVER THE PHONE

The Commission streamlined its application process by introducing both online and phone-based application systems. Clients could apply for legal aid via a dedicated online portal or by calling a hotline where trained staff assisted them through the application process. These options reduced the need for in-person visits, making the application process more convenient and safer during the pandemic. The dual approach ensured wider accessibility, catering to clients with varying levels of digital proficiency.

SPECIAL COURT SITTINGS USING ZOOM CONFERENCE

The Legal Aid Commission supported the judiciary's use of Zoom conference for special court sittings, enabling courts to conduct hearings virtually. This adaptation minimized delays in the judicial process, allowing cases to be heard efficiently despite pandemic restrictions. The Commission's collaboration with the courts ensured that justice was served promptly and effectively.

ADVICE ONLINE AND OVER THE PHONE

In addition to in-person consultations, the Legal Aid Commission expanded its services to provide legal advice both online and over the phone. Clients could access comprehensive legal support through virtual consultations or phone calls, covering a broad spectrum of legal issues. This adaptation was crucial during lockdowns, ensuring that individuals and families received the necessary legal guidance without leaving their homes. The Commission's staff managed increased volumes of online and phone inquiries, showcasing their commitment to serving the community.

VIRTUAL COURT APPEALS MATTERS

Adapting to pandemic constraints, the Commission facilitated virtual appeals using secure video conferencing platforms. Clients could participate in appeal hearings remotely, ensuring that legal proceedings continued without significant delays. This innovation preserved individuals' rights to appeal decisions and underscored the judiciary's resilience in maintaining justice during challenging times.

PENSIONER VISITS OVER SKYPE OR ZOOM CONFERENCE

For pensioners, who were particularly vulnerable to COVID-19, the Commission offered legal consultations via Skype or Zoom Conference. This service provided a safe and convenient way for elderly clients to receive legal advice and support without risking exposure to the virus. By prioritizing the health and safety of pensioners, the Commission ensured that this demographic remained informed about their legal rights and options.

WORK FROM HOME AND SUPPORT STAFF WORKING IN CLUSTERED GROUPS

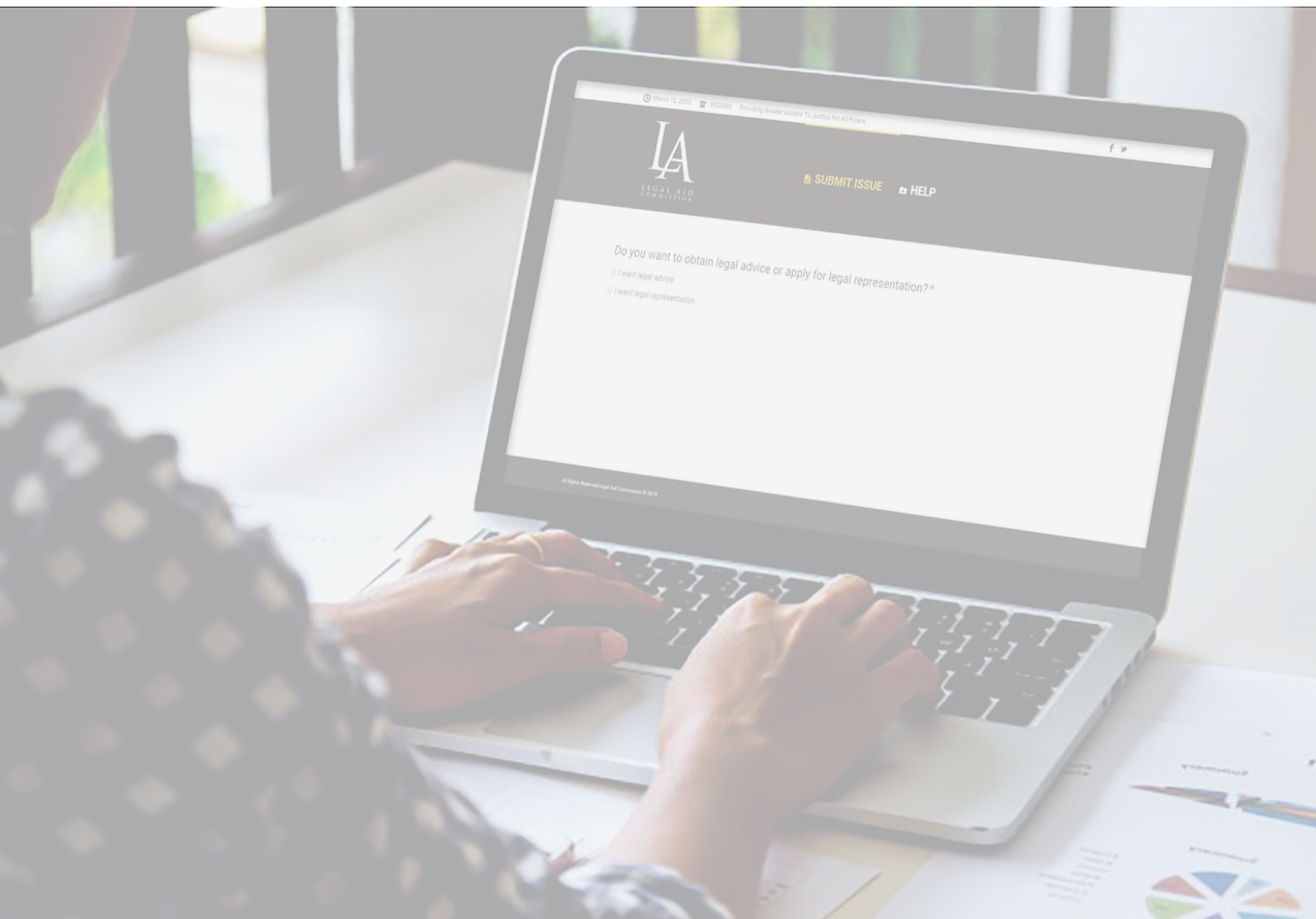
To ensure business continuity, the Legal Aid Commission adopted a work-from-home model for its staff. Additionally, support staff were organized into clustered groups within lockdown zones, allowing them to continue their work while adhering to safety protocols. This approach enabled the Commission to maintain its operations across different jurisdictions, ensuring that legal services remained accessible to all clients despite the challenges posed by the pandemic.

IT DATACENTER SETUP FOR DIGITAL TRANSFORMATION

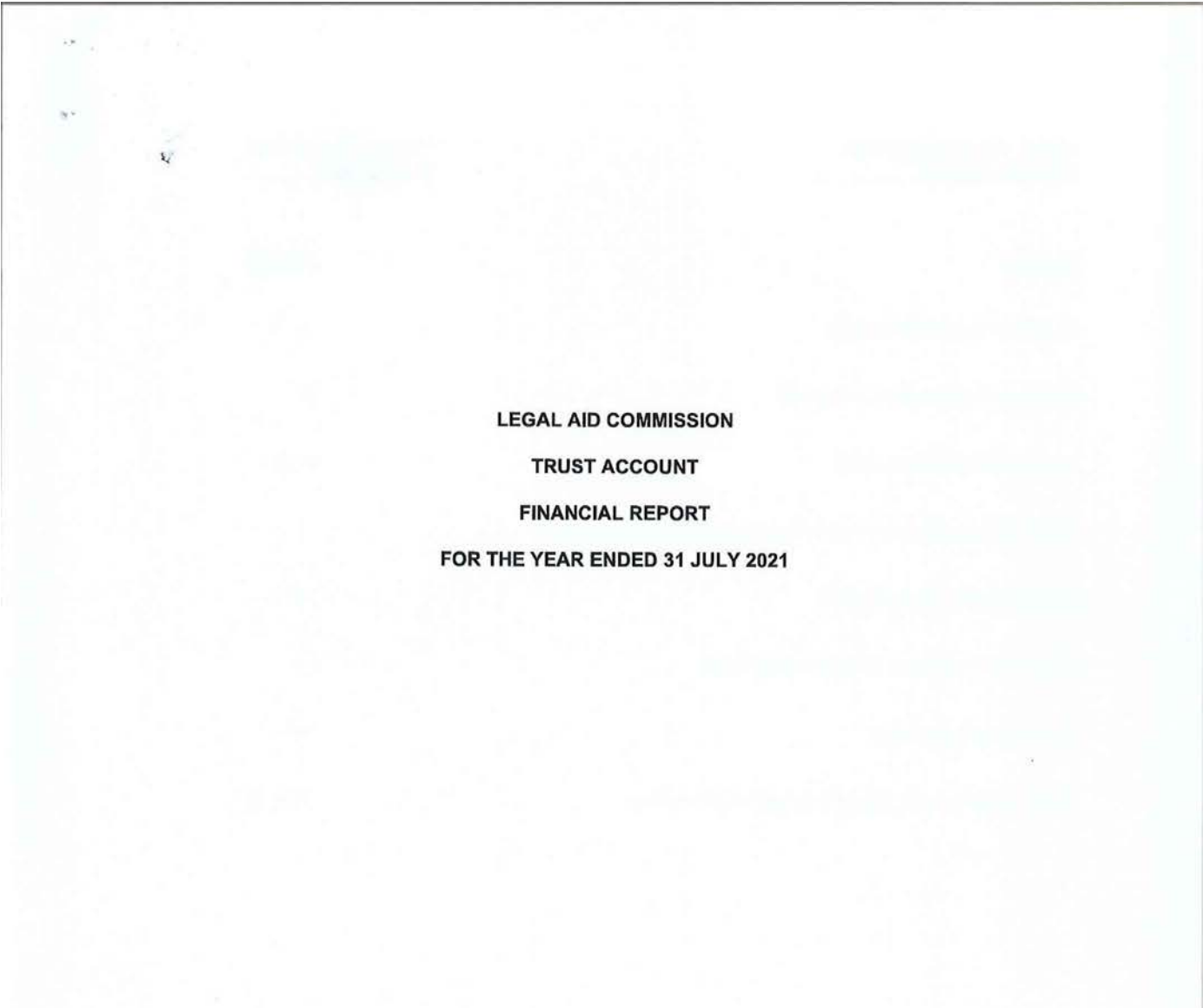
To support its digital initiatives, the Legal Aid Commission invested in a state-of-the-art IT Datacenter. This infrastructure was pivotal for the commission's digital transformation, providing secure data storage, robust communication channels, and reliable access to digital tools. The Datacenter facilitated remote operations and digital service delivery, ensuring that the Commission could function smoothly in a virtual environment. This investment highlighted the Commission's commitment to leveraging technology for enhanced service delivery.

CONCLUSION

The Legal Aid Commission's proactive and innovative response to the COVID-19 pandemic exemplifies its dedication to ensuring access to justice. By embracing technology and adapting its services, the commission maintained and even enhanced its operations during a critical period. These efforts ensured that individuals and families continued to receive the legal support they needed, demonstrating the commission's resilience and commitment to public service. The experiences and lessons learned during this time will undoubtedly influence the future of the Commission's operations, driving further advancements in legal service.



FINANCIAL STATEMENTS 2020-2021



**LEGAL AID COMMISSION
TRUST ACCOUNT**

**FINANCIAL REPORT
31 JULY 2021**

Executive committee's report

In accordance with a resolution of the Executive Committee, the committee herewith submit the statement of financial position of the Legal Aid Commission – Trust Account (hereafter referred to as the "Commission") as at 31 July 2021, and the related statements of profit or loss and comprehensive income, changes in accumulated funds and cash flows for the year then ended and report as follows:

1. Executive committee

The following were committee members of the Commission at any time during the financial year and up to the date of this report:

- Sharvada Nand Sharma - Chairman
- Yohan Chanaka Charitha Liyanage
- Ritesh Naidu
- Mele Rakai
- Virisila Lidise
- Joshko Wakaniyasi
- Sureni Perera
- Shahin Rafique Ali
- Helen Jyotika Kumar

2. Principal activities

The principal activity of the Commission during the year was based on the availability of resources, provide financial assistance to the Legal Aid Commission as and when needed for the facilitation of its core purpose.

3. Operating results

The Commission made a surplus of \$1,872,323 (2020: \$1,748,735) for the year ended 31 July 2021.

4. Reserves

The Executive Committee recommended that no amounts be transferred to reserves in respect of the year ended 31 July 2021.

5. Non-current assets

The Executive Committee took reasonable steps before the Commission's financial statements were made out to ascertain that the non current assets of the Commission were shown in the accounting records at a value equal to or below the value that would be expected to be realised in the ordinary course of business.

At the date of this report, the Executive Committee are not aware of any circumstances which would render the values attributable to the non current assets in the financial statements misleading.

6. Unusual transactions

In the opinion of the Executive Committee, the results of the Commission's operations during the financial year were not substantially affected by any item, transaction or event of a material and unusual nature, nor has there arisen between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the Executive Committee, to affect substantially the results of the operations of the Commission in the current financial year.

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**FINANCIAL REPORT
31 JULY 2021**

Executive committee's report (continued)

7. Executive committee members' benefits

Since the end of the 2021 financial year, no executive committee member has received or become entitled to receive a benefit by reason of a contract (other than a benefit included in the total amount of emoluments received or due and receivable by executive committee members as shown in the Commission's financial statements) made by the Commission with the executive committee member or with a firm of which he/she is a member or with a company in which he/she has a substantial financial interest.

8. Events subsequent to balance date

The World Health Organisation declared a pandemic in relation to the Novel Coronavirus (COVID-19) on 11 March 2020. The outbreak continues to cause unprecedented social disruption, and economic and financial markets volatility globally and locally in Fiji. At the time of finalising the accounts, few vaccines have been developed and are being rolled out overseas while others are still in the process of being developed and/or approved. Fiji is expected to roll out its vaccination program later in the year. The Commission is assessing and closely monitoring emerging risks and expects to continue its operations using contribution funds and existing reserves for the foreseeable future.

Apart from the matters specifically referred to above, there has not arisen in the interval between the end of the financial period and date of this report any items, transaction or event of a material and unusual nature likely, in the opinion of the Committee, to affect significantly the operations of the commission, the results of those operations, or the state of affairs of the Commission.

9. Other circumstances

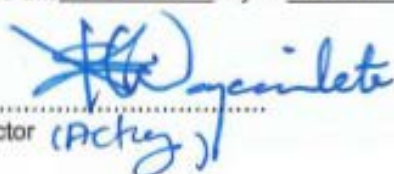
As at the date of this report:

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

As at the date of this report, the Executive Committee are not aware of any circumstances that have arisen, not otherwise dealt with in this report which would make adherence to the existing method of valuation of assets and liabilities of the Commission misleading or inappropriate.

For and on behalf of the Committee and in accordance with a resolution of the Executive Committee.

Dated this 21 day of March 2023.


Director (Acting)


Principal Finance Officer

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**FINANCIAL REPORT
31 JULY 2021**

Statement by the executive committee

In accordance with a resolution of the Executive Committee of the Commission, we state that in the opinion of the Executive Committee:

- (a) the accompanying statement of profit or loss and other comprehensive income is drawn up so as to give a true and fair view of the results of the Legal Aid Commission Trust Account for the year ended 31 July 2021;
- (b) the accompanying statement of financial position of the Legal Aid Commission Trust Account is drawn up so as to give a true and fair view of the state of affairs of the Legal Aid Commission Trust Account as at 31 July 2021;
- (c) the accompanying statement of changes in accumulated funds is drawn up so as to give a true and fair view of the movement in accumulated funds of the Legal Aid Commission Trust Account for the year ended 31 July 2021;
- (d) the accompanying statement of cash flows is drawn up so as to give a true and fair view of the cash flows of the Legal Aid Commission Trust Account for the year ended 31 July 2021;
- (e) 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

For and on behalf of the Committee and in accordance with a resolution of the Executive Committee.

Dated this 21 day of March 2023.


Director (Acting)


Principal Finance Officer



Independent Auditor's Report

To the Executive Committee of Legal Aid Commission

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of Legal Aid Commission – Trust Account (the "Trust"), which comprise the statement of financial position as at 31 July 2021, and the statement of profit or loss and other comprehensive income, statement of changes in accumulated funds and 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, the accompanying financial statements give a true and fair view of the financial position of the Trust 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 Standards for Small and Medium-sized Entities (IFRS for SME's).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the Trust in accordance with the ethical requirements of the International Ethics Standards Board for Accountant's Code of Ethics for Professional Accountants (IESBA Code) 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.

Other Information

Executive Committee and management are responsible for the other information. The other information comprises the information included in the annual reports and Executive Committee's report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard, except that not all other information was available to us at the date of our signing.

PricewaterhouseCoopers, Level 8 Civic Tower, 272 Victoria Parade, Suva, Fiji.

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Responsibilities of Executive Committee and Management for the Financial Statements

Executive Committee and management are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SME's) and with the requirements of the Trust Account Act 1996 (Amendment Decree 2012), and for such internal control as the Executive Committee 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 Executive Committee and management are responsible for assessing the Trust'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 Executive Committee and management either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

The Executive Committee and management are responsible for overseeing the Trust's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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 the ISAs 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 the ISAs, we exercise professional judgement and maintain professional scepticism 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 Trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee and management.
- Conclude on the appropriateness of the Executive Committee's and management'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 Trust's ability to continue as a going concern. If we conclude that a 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 Trust 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 represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Executive Committee 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.

Report on Other Legal and Regulatory Requirements

In our opinion the financial statements have been prepared in accordance with the requirements of the Trust Account Act 1996 (Amendment Decree 2012) in all material respects, and;

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

Restriction on Use

This report is made solely to the Trust and the Trust's Executive Committee as a body. Our audit work has been undertaken so that we might state to the Trust's Executive Committee those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trust and the Trust's Executive Committee as a body, for our audit work, for this report, or for the opinions we have formed.

21 March 2023
Suva, Fiji

PricewaterhouseCoopers
PricewaterhouseCoopers
Chartered Accountants

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**STATEMENT OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 JULY 2021**

	Notes	2021 \$	2020 \$
Income			
Contribution funds	4	1,859,193	2,101,861
Other income	6	309,559	323,453
Grant income recognized	9	97,900	220,157
Total Income		<u>2,266,652</u>	<u>2,645,472</u>
Expenses			
Depreciation and amortization expense	7, 8	392,016	460,502
Operating expenses	5	<u>2,314</u>	<u>529,966</u>
Total Expenses		<u>394,330</u>	<u>990,468</u>
Profit for the year		<u>1,872,323</u>	<u>1,655,004</u>
Other comprehensive income		-	-
Total comprehensive income for the year		<u>1,872,323</u>	<u>1,655,004</u>

The above statement of profit or loss and other comprehensive income should be read in conjunction with accompanying notes.

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2021**

	Notes	2021 \$	2020 \$
Assets			
Current assets			
Cash and cash equivalents		13,720,831	11,048,463
Term deposits		-	385,044
Other receivables		-	-
Receivable from related party	13 (iii)	235,000	235,000
Total current assets		<u>13,955,831</u>	<u>11,668,507</u>
Non-current assets			
Property, plant and equipment	7	758,805	736,291
Intangible asset	8	782	17,522
Total non-current assets		<u>759,587</u>	<u>753,813</u>
Total assets		<u>14,715,418</u>	<u>12,422,320</u>
Liabilities			
Current liabilities			
Deferred income	9	954,820	534,045
Total liabilities		<u>954,820</u>	<u>534,045</u>
Net Assets		<u>13,760,598</u>	<u>11,888,275</u>
Equity			
Accumulated funds		<u>13,760,598</u>	<u>11,888,275</u>
Total equity		<u>13,760,598</u>	<u>11,888,275</u>

The above statement of financial position should be read in conjunction with the accompanying notes.

Dated this _____ day of _____ 2023.


Director (acting)


Principal Finance Officer

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**STATEMENT OF CHANGES IN
ACCUMULATED FUNDS
FOR THE YEAR ENDED 31 JULY 2021**

	Accumulated Funds (\$)
Balance at 1 August 2019	10,233,271
Current year operating profit	1,655,004
Balance at 31 July 2020	<u>11,888,275</u>
Current year operating profit	1,872,323
Balance at 31 July 2021	<u>13,760,598</u>

The above statement of changes in equity should be read in conjunction with the accompanying notes.

**LEGAL AID COMMISSION
TRUST ACCOUNT**
**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JULY 2021**

	Notes	2021 \$	2020 \$
Cash flow from operating activities			
Member's contributions		2,658,678	2,195,593
Cash paid to suppliers and employees		(2,314)	(174,988)
		2,656,364	2,020,605
Interest Received		-	303,538
Net cash generated from operating activities		2,656,364	2,324,143
Cash flow from investing activities			
Receipt from Term Deposit		385,044	-
Purchase of property, plant and equipment		(369,041)	-
Net cash generated from investing activities		16,003	
Cash flow from financing activities			
Advances to Legal Aid Commission - Government Grant Account		-	-
Net cash generated from financing activities		-	
Net cash and cash equivalents movement for the year		2,672,367	2,324,143
Cash and cash equivalents at the beginning of the year		11,048,463	8,724,320
Cash and cash equivalents at the end of the year		13,720,830	11,048,463

The above statement of cash flows should be read in conjunction with the accompanying notes.

**LEGAL AID COMMISSION
TRUST ACCOUNT**

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

1. General information

The principal activity of the Commission during the year was based on the availability of resources, provide financial assistance to the Legal Aid Commission as and when needed for the facilitation of its core purpose. These financial statements were authorised for issue by the Executive Committee on _____ 2022.

2. Summary of significant accounting policies

The financial report is a general-purpose financial report and has been prepared in accordance with the requirements of the International Financial Reporting Standard for Small and Medium-sized (IFRS for SMEs). They have been prepared on a going concern basis using the accounting policies described below.

The financial report has been prepared on the basis of historical costs and except where specifically stated, do not take into account current valuations of non-current assets. Unless stated otherwise, the accounting policies adopted are consistent with those of the previous year.

There are no new accounting standards, amendments and interpretations that had a financial impact on the Commission's financial results and position for the year 2021. There was no new accounting standards, amendments or interpretations that have been released and not yet adopted that are expected to have significant financial impact on the Commission in future periods.

2.1 Basis of preparation

The financial statements of the Commission have been prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs). They have been prepared under the historical cost convention, unless otherwise stated.

The preparation of financial statements in conformity with the IFRS for SMEs requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Commission's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimations are considered significant to the financial statements are disclosed in Note 3.

2.2 Revenue

The main source of revenue for the Commission is member contributions. Contribution revenue is recognised as revenue when the Commission gains control over the funding. Control over contribution revenue is obtained on receipt of the funds. The value of contribution is determined in accordance with the provisions of the Trust Account Act 1996, (Trust Account Amendment Decree 2012).

Interest income is recognised on a time proportionate basis that considers the effective yield on the financial asset.

2.3 Property, plant and equipment

Property, plant and equipment is stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021**

2. Summary of significant accounting policies (continued)

2.3. Property, plant and equipment (continued)

The Commission adds to the carrying amount of an item of property, plant and equipment the cost of replacing parts of such an item when that cost is incurred if the replacement part is expected to provide incremental future benefits to the fund. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to profit or loss during the period in which they are incurred.

i. Depreciation

Property, plant and equipment are depreciated on a straight-line basis over their estimated useful life as below:

IT and Office Equipment	10% - 33.33%
Capital Projects	10%
Motor vehicles	20%
Furniture & fittings	20%
Law Books	20%

ii. Deferred Income

Property, plant and equipment acquired with the aid of specific grants are capitalized and depreciated in accordance with the above policy, with related grant being credited to deferred income as a liability and released to profit and loss over the expected useful life of the related property, plant and equipment. The exception to this is when the acquisition of property, plant and equipment is financed through Trust's own funds.

2.4 Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand and cash equivalents, net of bank overdrafts and highly liquid investments that are readily convertible to known amounts of cash which are subject to an insignificant risk of changes in values. For the purposes of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalents as defined above.

2.5 Impairment of non-financial assets

Assets that are subject to depreciation or amortisation are assessed at each reporting date to determine whether there is any indication that the assets are impaired. Where there is any indication that an asset may be impaired, the carrying value of the asset (or cash-generating unit to which the asset has been allocated) is tested for impairment. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's (or CGU's) fair value less costs to sell and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (CGUs). Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date.

2.6 Trade payables

Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS – continued
FOR THE YEAR ENDED 31 JULY 2021**

2. Summary of significant accounting policies – (continued)

2.7 Provisions

Provisions are recognised when the fund has a present legal or constructive obligation as a result of past events; it is probable that a transfer of economic benefits will be required to settle the obligation; and the amount can be reliably estimated. Provisions are not recognised for future operating losses. Provisions are measured at the present value of the amount expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

2.8 Rounding

Amounts have been rounded to the nearest dollar except where otherwise stated.

3 Critical accounting estimates and uncertainty

The preparation of financial statements requires management to exercise its judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

The Commission does not have any significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have significant effect on the amounts recognised in the financial statements.

4 Revenue	2021	2020
	\$	\$
Contribution funds	1,859,193	2,101,861
	<u>1,859,193</u>	<u>2,101,861</u>
5 Operating expenses		
Administrative expense	2304	8,636
Audit fees	-	-
Bank fees and charges	10	29,125
Subscription expense	-	354,978
Staff cost	-	137,227
	<u>2314</u>	<u>529,966</u>
6 Other income		
Interest	299,318	289,717
Other income received	10,241	33,736
	<u>309,559</u>	<u>323,453</u>

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021**

**LEGAL AID COMMISSION
TRUST ACCOUNT**

7 Property, plant, and equipment

	Capital Projects \$	Law Books \$	Motor Vehicles \$	Furniture & Fittings \$	IT & Office Equipment \$	Work in Progress	Total \$
At 1 August 2019							
Cost	1,022,051	60,238	1,572,770	9,695	380,068	-	3,044,822
Accumulated depreciation	(752,180)	(60,231)	(1,240,361)	(9,695)	(246,063)	-	(2,308,530)
Net book amount	269,871	7	332,409	-	134,005	-	736,292
Year ended 31 July 2020							
Opening net book amount	269,871	7	332,409	-	134,005	-	736,292
Additions	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
Depreciation charge	-	-	-	-	-	-	-
Closing net book amount	269,871	7	332,409	-	134,005	-	736,292
At 31 July 2020							
Cost	1,022,051	60,238	1,572,770	9,695	380,068	-	3,044,822
Accumulated depreciation	(752,180)	(60,231)	(1,240,361)	(9,695)	(246,063)	-	(2,308,530)
Net book amount	269,871	7	332,409	-	134,005	-	736,292
Year ended 31 July 2021							
Opening net book amount	269,871	7	332,409	-	134,005	-	736,292
Additions	-	-	-	-	53,459	344,331	397,790
Disposals	-	-	-	-	-	-	-
Depreciation charge	(102,172)	-	(192,605)	-	(80,499)	-	(375,276)
Closing net book amount	167,699	7	139,804	-	106,965	344,331	758,805
At 31 July 2021							
Cost	1,022,051	60,238	1,572,770	9,695	433,527	344,331	3,442,612
Accumulated depreciation	(854,352)	(60,231)	(1,432,966)	(9,695)	(326,562)	-	(2,683,807)
Net book amount	167,699	7	139,804	-	106,965	344,331	758,805

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021**

8 Intangible assets	2021	2020
Cost	\$	\$
Balance at 1 August	72,162	-
Additions	-	72,162
Transfer/Reclassification	-	-
Balance as at 31 July	72,162	72,162
Accumulated amortisation		
Balance at 1 August	(54,639)	-
Charge during the year	(16,740)	54,639
Transfer/Reclassification	-	-
Balance as at 31 July	(71,379)	54,639
Carrying amount at 31 July	782	17,522
9 Deferred Income	2021	2020
	\$	\$
Balance at the beginning of the period	534,045	-
Grant received during the year	28,749	660,471
Grant income recognized	(97,900)	(220,157)
Donated cash for project works	489,926	93,732
Balance at period end	954,820	534,045
10 Contingent liabilities		
At balance date there are no known contingent liabilities.		
11 Capital commitments		
At balance date the company had capital commitments amounting to \$Nil (2020: Nil)		
12 Related Party		
The Commission's related parties include its Executive Committee members, Legal Aid Commission - Government Grant account and Fiji Law Society which provides funding for the Commission.		
The following were the Executive Committee members during the financial year:		
<ul style="list-style-type: none"> • Sharvada Nand Sharma - Chairman • Yohan Chanaka Charitha Liyanage • Ritesh Naidu • Mele Rakai • Virisila Lidise • Joshko Wakaniyasi • Sureni Perera • Shahin Rafique Ali • Helen Jyotika Kumar 		

**LEGAL AID COMMISSION
TRUST ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021**

13 Related Party (continued)

Transactions with related parties

i) Key Management Personnel

During the year the following persons were identified as key management personnel with the greatest authority and responsibility for the planning, directing and controlling the activities of the Commission.

Name	Position
Mr Shahin Rafique Ali	Acting Director
Ms Helen Jyotika Kumar	Principal Finance Officer

There was no compensation paid to the key management personnel by the Commission (2020: Nil).

ii) The Commission received funding during the year as follows:

	2021 \$	2020 \$
Fiji Law Society – Member Contribution (note 4)	1,859,193	2,101,861
	<u>1,859,193</u>	<u>2,101,861</u>

iii) Amounts receivable from related party

	2021 \$	2020 \$
Advances to Legal Aid - Government Grant Account	235,000	235,000
	<u>235,000</u>	<u>235,000</u>

13 Events subsequent to balance date

The World Health Organisation declared a pandemic in relation to the Novel Coronavirus (COVID-19) on 11 March 2020. The outbreak continues to cause unprecedented social disruption, and economic and financial markets volatility globally and locally in Fiji. At the time of finalising the accounts, few vaccines have been developed and are being rolled out overseas while others are still in the process of being developed and/or approved. Fiji is expected to roll out its vaccination program later in the year. The Commission is assessing and closely monitoring emerging risks and expects to continue its operations using contribution funds and existing reserves for the foreseeable future.

Apart from the matters specifically referred to above, there has not arisen in the interval between the end of the financial period and date of this report any items, transaction or event of a material and unusual nature likely, in the opinion of the Committee, to affect significantly the operations of the commission, the results of those operations, or the state of affairs of the Commission.

LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT
FINANCIAL REPORT
FOR THE YEAR ENDED 31 JULY 2021

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**FINANCIAL REPORT
31 JULY 2021**

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**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**FINANCIAL REPORT
31 JULY 2021**

Executive committee's report

In accordance with a resolution of the Executive Committee, the committee herewith submit the statement of financial position of the Legal Aid Commission – Government Grant Account (the Commission) as at 31 July 2021, and the related statements of profit or loss and other comprehensive income, changes in accumulated funds and cash flows for the year then ended and report as follows:

1. Executive committee

The following were committee members of the Commission at any time during the financial year and up to the date of this report

- Sharvada Nand Sharma - Chairman
- Yohan Chanaka Charitha Liyanage
- Ritesh Naidu
- Mele Rakai
- Virisila Lidise
- Joshko Wakaniyasi
- Sureni Perera
- Shahin Rafique Ali
- Helen Jyotika Kumar

2. Principal activities

The principal activity of the Commission during the year was to provide, subject to availability of resources, legal assistance to impoverished persons.

3. Operating results

The Commission made a profit of \$424,162(2020: profit of \$496,265) for the year ended 31 July 2021.

4. Reserves

It is proposed that no amounts be transferred to reserves.

5. Non-current assets

The Executive Committee took reasonable steps before the Commission's financial statements were made out to ascertain that the non current assets of the Commission were shown in the accounting records at a value equal to or below the value that would be expected to be realised in the ordinary course of business.

At the date of this report, the Executive Committee are not aware of any circumstances which would render the values attributable to the non current assets in the financial statements misleading.

6. Unusual transactions

In the opinion of the Executive Committee, the results of the operations of the Commission during the financial year were not substantially affected by any item, transaction or event of a material and unusual nature, nor has there arisen between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the Executive Committee, to affect substantially the results of the operations of the Commission in the current financial year.

7. Executive committee members' benefits

Since the end of the 2021 financial year, no executive committee member has received or become entitled to receive a benefit by reason of a contract made by the Commission with the Executive Committee member or with a firm of which he/she is a member or with a company in which he/she has a substantial financial interest.

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**FINANCIAL REPORT
31 JULY 2021**

Executive committee's report (continued)

8. Events subsequent to balance date

The World Health Organisation declared a pandemic in relation to the Novel Coronavirus (COVID-19) on 11 March 2021. The outbreak continues to cause unprecedented social disruption, and economic and financial markets volatility globally and locally in Fiji. At the time of finalising the accounts, few vaccines have been developed and are being rolled out overseas while others are still in the process of being developed and/or approved. Fiji is expected to roll out its vaccination program later in the year. The Commission is assessing and closely monitoring emerging risks, and expects to continue its operations using contribution funds and existing reserves for the foreseeable future.

Apart from the matters specifically referred to above, there has not arisen in the interval between the end of the financial period and date of this report any items, transaction or event of a material and unusual nature likely, in the opinion of the Committee, to affect significantly the operations of the Commission, the results of those operations, or the state of affairs of the Commission.

9. Other circumstances

As at the date of this report:

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

As at the date of this report, the Executive Committee is not aware of any circumstances that have arisen, not otherwise dealt with in this report which would make adherence to the existing method of valuation of assets and liabilities of the Commission misleading or inappropriate.

For and on behalf of the board and in accordance with a resolution of the Executive Committee.

Dated this 21 day of March 2023.


.....
Director (A. H. H.)


.....
Principal Finance Officer

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**FINANCIAL REPORT
31 JULY 2021**

Statement by the executive committee

In accordance with a resolution of the Executive Committee of the Legal Aid Commission, we state that in the opinion of the Executive Committee:

- (a) the accompanying statement of profit or loss and other comprehensive income is drawn up so as to give a true and fair view of the results of the Commission – Government Grant Account for the year ended 31 July 2021;
- (b) the accompanying statement of financial position of the Commission – Government Grant Account is drawn up so as to give a true and fair view of the state of affairs of the Commission – Government Grant Account as at 31 July 2021;
- (c) the accompanying statement of changes in accumulated funds is drawn up so as to give a true and fair view of the movement in accumulated funds of the Commission – Government Grant Account for the year ended 31 July 2021;
- (d) the accompanying statement of cash flows is drawn up so as to give a true and fair view of the cash flows of the Commission – Government Grant Account for the year ended 31 July 2021;
- (e) 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

For and on behalf of the board and in accordance with a resolution of the Executive Committee.

Dated this _____ day of _____ 2023.


Director


Principal Finance Officer



Independent Auditor's Report

To the Executive Committee of Legal Aid Commission

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of Legal Aid Commission – Government Grant Account (the "Commission"), which comprise the statement of financial position as at 31 July 2021, and the statement of profit or loss and other comprehensive income, statement of changes in accumulated funds and 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, the accompanying financial statements give a true and fair view of the financial position of the 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 Standards for Small and Medium-sized Entities (IFRS for SME's).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the Commission in accordance with the ethical requirements of the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) 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.

Other Information

Executive Committee and management are responsible for the other information. The other information comprises the information included in the annual reports and Executive Committee's report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard, except that not all other information was available to us at the date of our signing.

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Responsibilities of Executive Committee and Management for the Financial Statements

Executive Committee and management are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SME's) and with the requirements of the Legal Aid Act 1998 (Amendment Decree 2009), and for such internal control as the Executive Committee 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 Executive Committee and management 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 Executive Committee and management either intend to liquidate the Commission or to cease operations, or have no realistic alternative but to do so.

The Executive Committee and management are responsible for overseeing the Commission's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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 the ISAs 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 the ISAs, we exercise professional judgement and maintain professional scepticism 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 Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee and management.
- Conclude on the appropriateness of the Executive Committee's and management'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 we conclude that a 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 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 represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Executive Committee 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.

Report on Other Legal and Regulatory Requirements

In our opinion the financial statements have been prepared in accordance with the requirements of the Legal Aid Act 1986 (Amendment Decree 2008), in all material respects, and;

- a) we 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.

Restriction on Use

This report is made solely to the Commission and the Commission's Executive Committee as a body. Our audit work has been undertaken so that we might state to the Commission's Executive Committee those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Commission and the Commission's Executive Committee as a body, for our audit work, for this report, or for the opinions we have formed.

21 March 2023
Suva, Fiji

PricewaterhouseCoopers
Chartered Accountants

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**STATEMENT OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 31 JULY 2021**

	Notes	2021 \$	2020 \$
Revenue	4	9,504,612	10,117,397
Other Income	5	30,354	45,117
Total Revenue		<u>9,534,966</u>	<u>10,162,514</u>
Expenses			
Depreciation and amortisation expense	10,11	431,131	358,376
Operating expenses	6	2,363,532	2,467,539
Salaries and wages	7	6,316,141	6,840,334
Total Expenses		<u>9,110,804</u>	<u>9,666,249</u>
Profit for the year		<u>424,162</u>	<u>496,265</u>
Other comprehensive income		-	-
Total comprehensive income for the year		<u>424,162</u>	<u>496,265</u>

The above statement of profit or loss and other comprehensive income should be read in conjunction with accompanying notes.

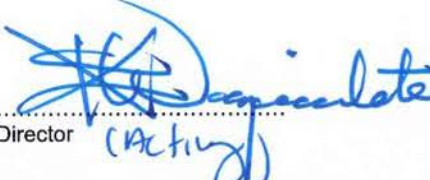
**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2021**

	Notes	2021 \$	2020 \$
Assets			
Current assets			
Cash and cash equivalents	8	215,067	35,913
Other receivable	9	228,678	270,491
Total current assets		<u>443,744</u>	<u>306,404</u>
Non-current assets			
Property, plant and equipment	11	1,625,104	1,585,439
Intangible assets	10	173,929	19,439
Total non-current assets		<u>1,799,033</u>	<u>1,604,878</u>
Total assets		<u>2,242,777</u>	<u>1,911,282</u>
Liabilities			
Current liabilities			
Accruals, provisions and other liabilities	12	1,011,807	1,021,186
Employee entitlements	13	443,104	526,392
Payable to related party	16	235,000	235,000
Total liabilities		<u>1,689,911</u>	<u>1,782,578</u>
Net Assets		<u>552,866</u>	<u>128,704</u>
Equity			
Accumulated Funds		522,866	128,704
Total equity		<u>522,866</u>	<u>128,704</u>

The above statement of financial position should be read in conjunction with the accompanying notes.

Dated this _____ day of _____ 2023.


Director (Acting)


Principal Finance Officer

LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT

STATEMENT OF CHANGES IN
ACCUMULATED FUNDS
FOR THE PERIOD ENDED 31 JULY 2021

	Accumulated Funds (\$)
Balance at 1 August 2019	(367,561)
Operating profit for the year	496,265
Balance at 31 July 2020	128,704
Operating profit for the year	424,162
Balance at 31 July 2021	552,866

The above statement of changes in accumulated funds should be read in conjunction with the accompanying notes.

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JULY 2021**

	Notes	2021	2020
Cash flow from operating activities		\$	\$
Cash receipts from government grants		9,504,612	10,117,397
Cash paid to suppliers and employees		(8,730,525)	(9,822,741)
Net cash generated from operations		774,087	294,565
Interest received		30,354	42,651
Other income		-	2,466
Net cash generated from operating activities		804,440	339,707
Cash flow from investing activities			
Purchase of property, plant and equipment & Intangibles		(625,286)	(462,014)
Net cash used in investing activities		(625,286)	(462,014)
Cash flow from financing activities			
Repayment of Advances from related party		-	-
Net cash used in financing activities		-	-
Net cash and cash equivalents movement for the year		179,154	(122,241)
Cash and cash equivalents at the beginning of the year		35,913	158,154
Cash and cash equivalents at the end of the year	8	215,067	35,913

The above statement of cash flows should be read in conjunction with the accompanying notes to the financial statements.

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

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

1. General information

The principal activity of the Commission during the year was to provide, subject to availability of resources, legal assistance to impoverished persons. These financial statements were authorised for issue by the Executive Committee on _____ 2023.

2. Summary of significant accounting policies

The financial report is a general-purpose financial report and has been prepared in accordance with the requirements of the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs). They have been prepared on a going concern basis using the accounting policies described below.

The financial report has been prepared on the basis of historical costs and except where specifically stated, do not take into account current valuations of non-current assets. Unless stated otherwise, the accounting policies adopted are consistent with those of the previous year.

There are no new accounting standards, amendments and interpretations that had a financial impact on the Commission's financial results and position for the year 2021. There was no new accounting standards, amendments or interpretations that have been released and not yet adopted that are expected to have significant financial impact on the Commission in future periods.

2.1. Basis of preparation

The financial statements of Legal Aid Commission - Government Grant Account have been prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs). They have been prepared under the historical cost convention, unless otherwise stated.

The preparation of financial statements in conformity with the IFRS for SME's requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Commission's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimations are considered significant to the financial statements are disclosed at Note 3.

2.2. Revenue

The main source of revenue for the Commission is government grants. Grant revenue is recognised as revenue when the Commission gains control over the funding. Control over grant revenue is obtained on receipt of the funds, or where relevant, when grant milestones have been met. The value of grant is determined by the Ministry of Economy which is based on prior year fund usage of the Commission and the current year budget prepared by the Commission.

Grants received as part of a package of financial or fiscal aids to which a number of conditions are attached or that requires the fulfilment of certain obligations are initially deferred and recognized as income over the periods which bear the cost of meeting the conditions and obligations.

However, grants received as compensation for expenses or losses already incurred or for the purpose of giving ongoing financial support to the Commission with no specific future related costs are recognized as income upon receipt.

Interest income is recognised on a time proportionate basis that takes into account the effective yield on the financial asset.

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021**

2. Summary of significant accounting policies (continued)

2.3. Property, plant and equipment

Property, plant and equipment is stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The Commission adds to the carrying amount of an item of property, plant and equipment the cost of replacing parts of such an item when that cost is incurred if the replacement part is expected to provide incremental future benefits to the Commission. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to profit or loss during the period in which they are incurred.

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

Capital Projects	10%
Computers & IT Equipment	10 – 35%
Motor vehicles	20%
Furniture, Fittings & Office Equipment	20 – 35%
Law Books	20%

2.4. Intangible assets

Software

Software acquired by the Commission is measured at cost less accumulated amortisation and any accumulated impairment losses. Subsequent expenditure on software assets is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure is expensed as incurred.

Software is amortised on a straight-line basis in profit or loss over its estimated useful life, from the date that it is available for use. The amortisation rate used is 33%.

Amortisation methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

2.5. Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand and cash equivalents, net of bank overdrafts and highly liquid investments that are readily convertible to known amounts of cash which are subject to an insignificant risk of changes in values. For the purposes of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalents as defined above.

2.6. Impairment of non-financial assets

Assets that are subject to depreciation or amortisation are assessed at each reporting date to determine whether there is any indication that the assets are impaired. Where there is any indication that an asset may be impaired, the carrying value of the asset (or cash-generating unit to which the asset has been allocated) is tested for impairment. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's (or CGU's) fair value less costs to sell and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (CGUs). Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date.

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021**

2. Summary of significant accounting policies (continued)

2.7. Trade Payables

Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

2.8. Employee entitlements

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulating sick leave expected to be settled within 12 months of the reporting date are recognised in respect of employees' services up to the reporting date and are measured at the amounts expected to be paid when the liabilities are settled.

Contributions to defined contribution employee benefit plans are recognised as employee benefit expense when they are due.

2.9. Provisions

Provisions are recognised when the Commission has a present legal or constructive obligation as a result of past events; it is probable that a transfer of economic benefits will be required to settle the obligation; and the amount can be reliably estimated. Provisions are not recognised for future operating losses. Provisions are measured at the present value of the amount expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

2.10. Rounding

Amounts have been rounded to the nearest dollar except where otherwise stated.

3. Critical accounting estimates and uncertainty

The preparation of financial statements requires management to exercise its judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

The Commission does not have any significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have significant effect on the amounts recognised in the financial statements.

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021**

	2021	2020
	\$	\$
4. Revenue		
Grant received from Fiji Government	9,504,612	10,117,397
Total revenue	<u>9,504,612</u>	<u>10,117,397</u>
5. Other operating income		
Interest income	30,354	42,651
Other income	-	2,466
Total other operating income	<u>30,354</u>	<u>45,117</u>
6. Operating expenses		
Accounting fees	-	-
Advertising expense	11,888	54,641
Audit Fees	78,001	24,995
Bank charges	5,633	8,016
Brief out expenses	34,270	51,066
IT related expenses	233,856	190,710
Postage and Freight	21,327	27,566
Rental expense	821,065	614,661
Repair and maintenance	150,365	115,929
Security charges	69,613	86,027
Staff cost	240,405	584,218
Stationery expense	95,151	68,545
Transportation cost	112,387	134,484
Utilities	248,785	237,823
Other	240,785	268,858
Total operating expenses	<u>2,363,532</u>	<u>2,467,539</u>
7. Salaries and wages		
Salaries and wages	6,315,761	6,839,764
Other staff benefits	380	570
Total salaries and wages	<u>6,316,141</u>	<u>6,840,334</u>
8. Cash and cash equivalents		
Cash on hand	300	300
Cash at bank	214,767	35,613
Total cash and cash equivalents	<u>215,067</u>	<u>35,913</u>

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021**

	2021 \$	2020 \$
9. Other receivables		
Prepayments	108,728	100,997
VAT Receivable	-	67,191
UNDP reimbursables	7,056	7,056
Other Receivables	112,894	95,247
Total other receivable	<u>228,678</u>	<u>270,491</u>
10. Intangible Assets		
Cost		
Balance at 1 August	89,414	71,264
Additions	172,550	18,150
Transfer/Reclassification	-	-
Balance as at 31 July	<u>261,964</u>	<u>89,414</u>
Amortization		
Balance at 1 August	69,975	64,771
Charge during the year	18,060	5,204
Transfer/Reclassification	-	-
Balance as at 31 July	<u>88,035</u>	<u>69,975</u>
Carrying amount at 31 July	<u>173,929</u>	<u>19,439</u>

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021**

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**
11. Property, plant & equipment

	Capital Project \$	Computers & IT Equipment \$	Law Books \$	Motor Vehicles \$	Furniture & Fittings \$	WIP \$	Total \$
At 31 July 2019							
Cost	1,493,917	483,861	447,139	544,000	147,733	25,960	3,142,610
Accumulated depreciation	(414,694)	(271,640)	(305,217)	(543,992)	(112,320)	-	(1,647,863)
Net book amount	1,079,223	212,221	141,922	8	35,413	25,960	1,494,747
Year ended 31 July 2020							
Opening net book amount	1,079,223	212,221	141,922	8	35,413	25,960	1,494,747
Additions	130,392	234,415	698	-	13,205	93,257	471,967
Disposals	(2,143)	-	-	-	-	(25,960)	(28,103)
Transfers	-	-	-	-	-	-	-
Depreciation charge	(155,877)	(128,633)	(57,862)	(8)	(10,792)	-	(353,172)
Closing net book amount	1,051,595	318,003	84,758	-	37,826	93,257	1,585,439
At 31 July 2020							
Cost	1,622,166	718,276	447,837	544,000	160,938	93,257	3,586,474
Accumulated depreciation	(570,571)	(400,273)	(363,079)	(544,000)	(123,112)	-	(2,001,035)
Net book amount	1,051,595	318,003	84,758	-	37,826	93,257	1,585,439
Year ended 31 July 2021							
Opening net book amount	1,051,595	318,003	84,758	-	37,826	93,257	1,585,439
Additions	169,592	235,003	-	-	9,774	192,559	606,928
Disposals	-	-	-	-	-	(154,192)	(154,192)
Depreciation charge	(178,945)	140,950	(48,092)	-	(45,085)	-	(413,072)
Closing net book amount	1,042,242	412,056	36,666	-	2,516	131,624	1,625,104
At 31 July 2021							
Cost	1,791,758	953,279	447,837	544,000	170,712	131,624	4,039,210
Accumulated depreciation	(749,516)	(541,223)	(411,171)	(544,008)	(134,946)	-	(2,411,729)
Net book amount	1,042,242	412,056	36,666	-	35,766	131,624	1,625,104

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021**

12. Accruals, provisions and other liabilities	2021	2020
	\$	\$
Accounts payable	-	27,903
Brief out expense accruals	875,477	875,478
Other Payable	136,330	117,804
Total accruals, provisions and other liabilities	<u>1,011,807</u>	<u>1,021,185</u>
13. Employee entitlements		
Leave liability	443,104	526,392
Total employee entitlements	<u>443,104</u>	<u>526,392</u>
14. Contingent liabilities		
At balance date there are no known contingent liabilities.		
15. Commitments		
The operating lease rental payable are as follow:		
Payable not later than one year	620,385	500,054
Payable later than one year but not later than five years	<u>1,580,252</u>	<u>1,384,927</u>
	<u>2,200,637</u>	<u>1,884,981</u>

16. Related Party

Identity of related parties

The Commission's related parties include its Executive Committee members, the Legal Aid Commission Trust Fund and the Ministry of Economy which provides funding for the Commission.

The following were the Executive Committee members during the financial year:

- Sharvada Nand Sharma - Chairman
- Yohan Chanaka Charitha Liyanage
- Ritesh Naidu
- Mele Rakai
- Virisila Lidise
- Joshko Wakaniyasi
- Sureni Perera
- Shahin Rafique Ali
- Helen Jyotika Kumar

Transactions with related parties

i) Key Management Personnel

During the year the following persons were identified as key management personnel with the greatest authority and responsibility for the planning, directing and controlling the activities of the Commission.

Name	Position
Mr Shahin Rafique Ali	Acting Director
Ms Helen Jyotika Kumar	Principal Finance Officer

**LEGAL AID COMMISSION
GOVERNMENT GRANT ACCOUNT**

**NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021**

16. Related Party (continued)

The aggregate compensation of key management personnel is set out below:

	2021 \$	2020 \$
Employee benefits	110,849	117,892
Other benefits	57,677	57,677
	<u>168,526</u>	<u>175,569</u>

ii) *The Commission received funding during the year as follows:*

Ministry of Economy – Operational Grant (note 4)	9,504,612	10,117,397
	<u>9,504,612</u>	<u>10,117,397</u>

iii) *Amounts payable to related party*

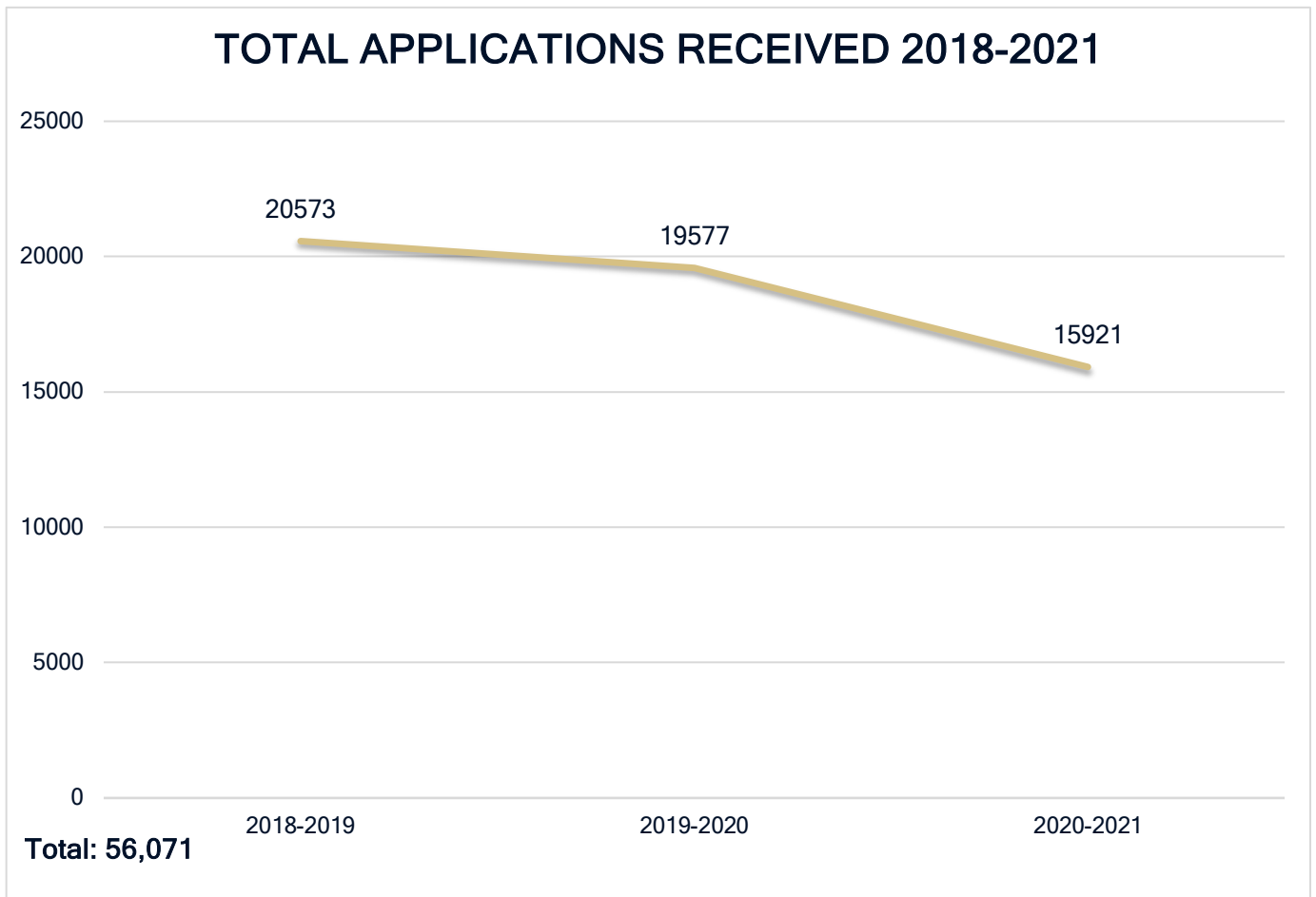
Advances from Legal Aid Commission – Trust Fund	235,000	235,000
	<u>235,000</u>	<u>235,000</u>

17. Events subsequent to balance date

The World Health Organisation declared a pandemic in relation to the Novel Coronavirus (COVID-19) on 11 March 2020. The outbreak continues to cause unprecedented social disruption, and economic and financial markets volatility globally and locally in Fiji. At the time of finalising the accounts, few vaccines have been developed and are being rolled out overseas while others are still in the process of being developed and/or approved. Fiji is expected to roll out its vaccination program later in the year. The Commission is assessing and closely monitoring emerging risks, and expects to continue its operations using contribution funds and existing reserves for the foreseeable future.

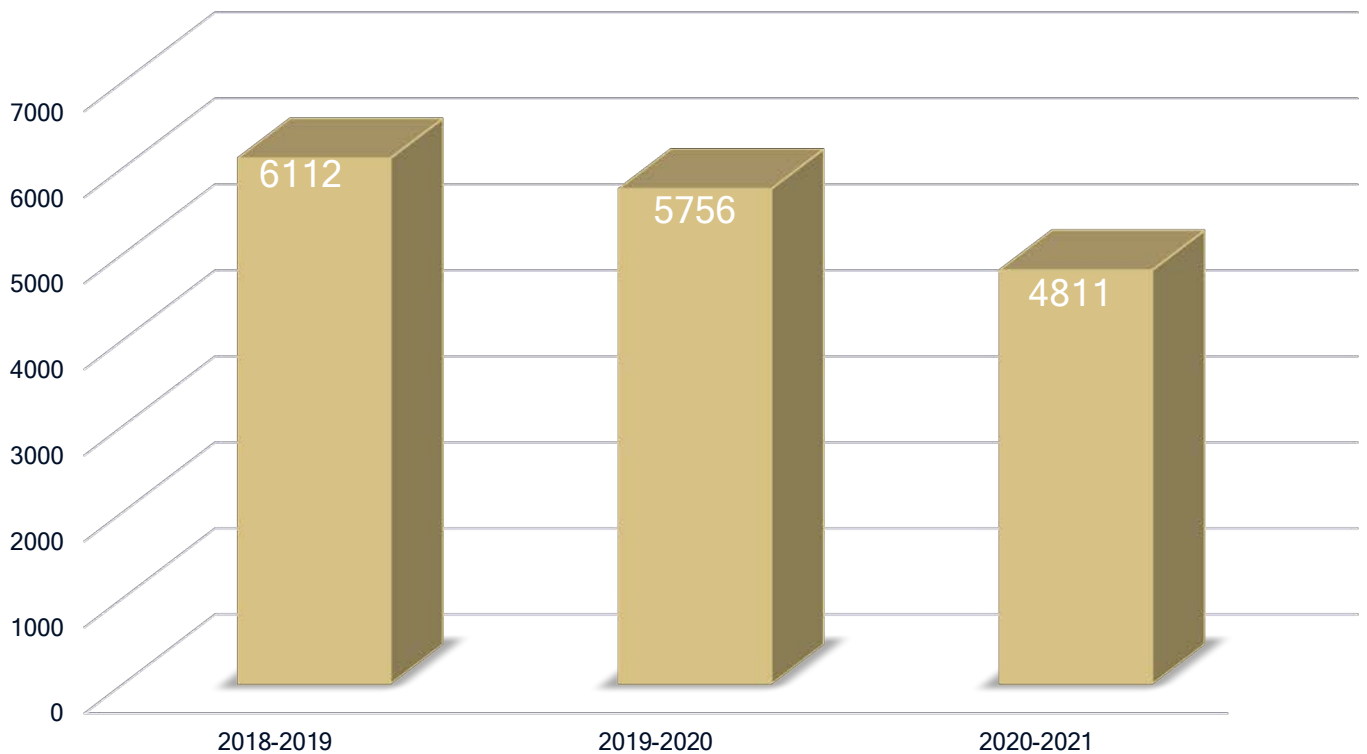
Apart from the matters specifically referred to above, there has not arisen in the interval between the end of the financial period and date of this report any items, transaction or event of a material and unusual nature likely, in the opinion of the Committee, to affect significantly the operations of the commission, the results of those operations, or the state of affairs of the Commission.

2018-2021 AT A GLANCE



Starting at 20,573 applications in 2018-2019, there is a noticeable decrease to 19,577 applications in 2019-2020, and a further decline to 15,921 applications in 2020-2021. The downward slope of the graph indicates a reduction in the volume of applications received during this period which may have been a result of the COVID-19 pandemic.

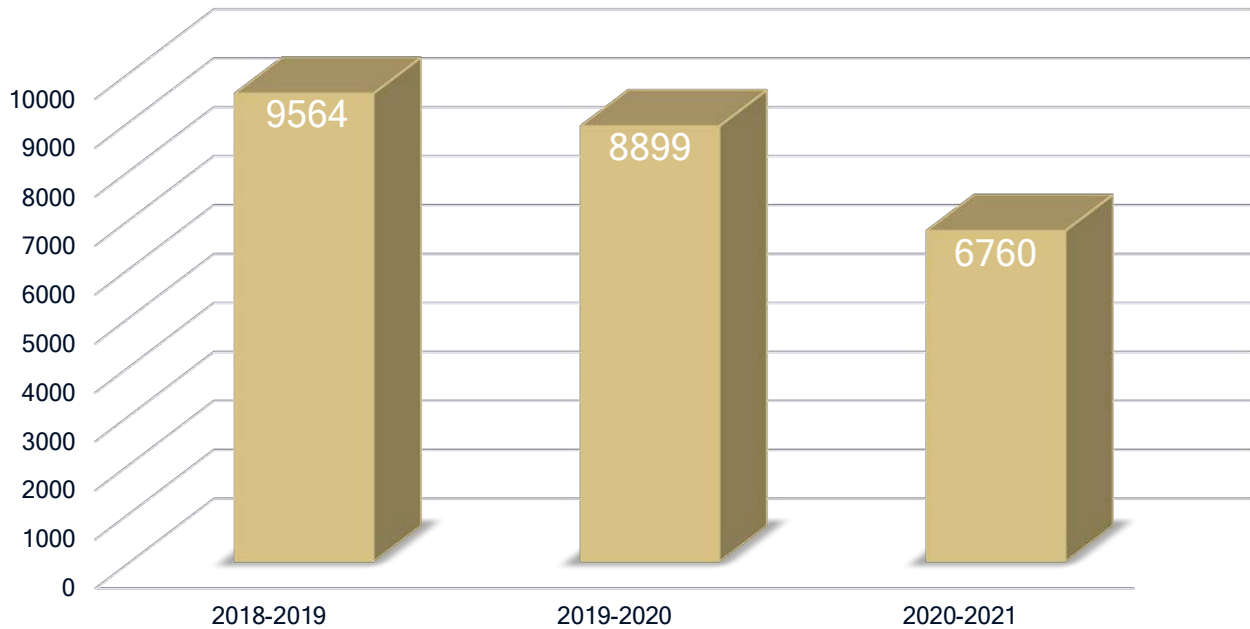
FAMILY APPLICATIONS RECEIVED 2018-2021



Total: 16,679

The bar graph illustrates a decreasing trend in family applications over the three consecutive years. The bars represent the number of family applications, with the highest bar corresponding to 6,112 applications in 2018-2019. Subsequently, there is a noticeable decline to 5,756 applications in 2019-2020, followed by a further reduction to 4,811 applications in 2020-2021.

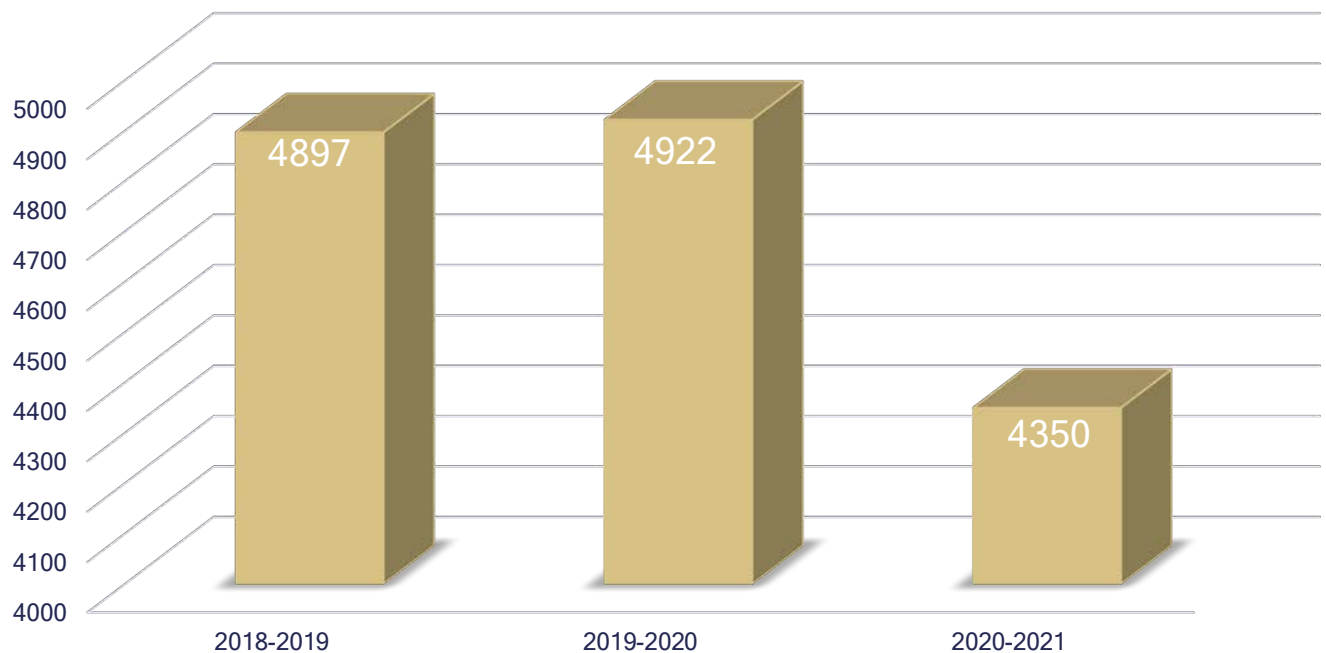
CRIMINAL APPLICATIONS RECEIVED 2018-2021



Total: 25,223

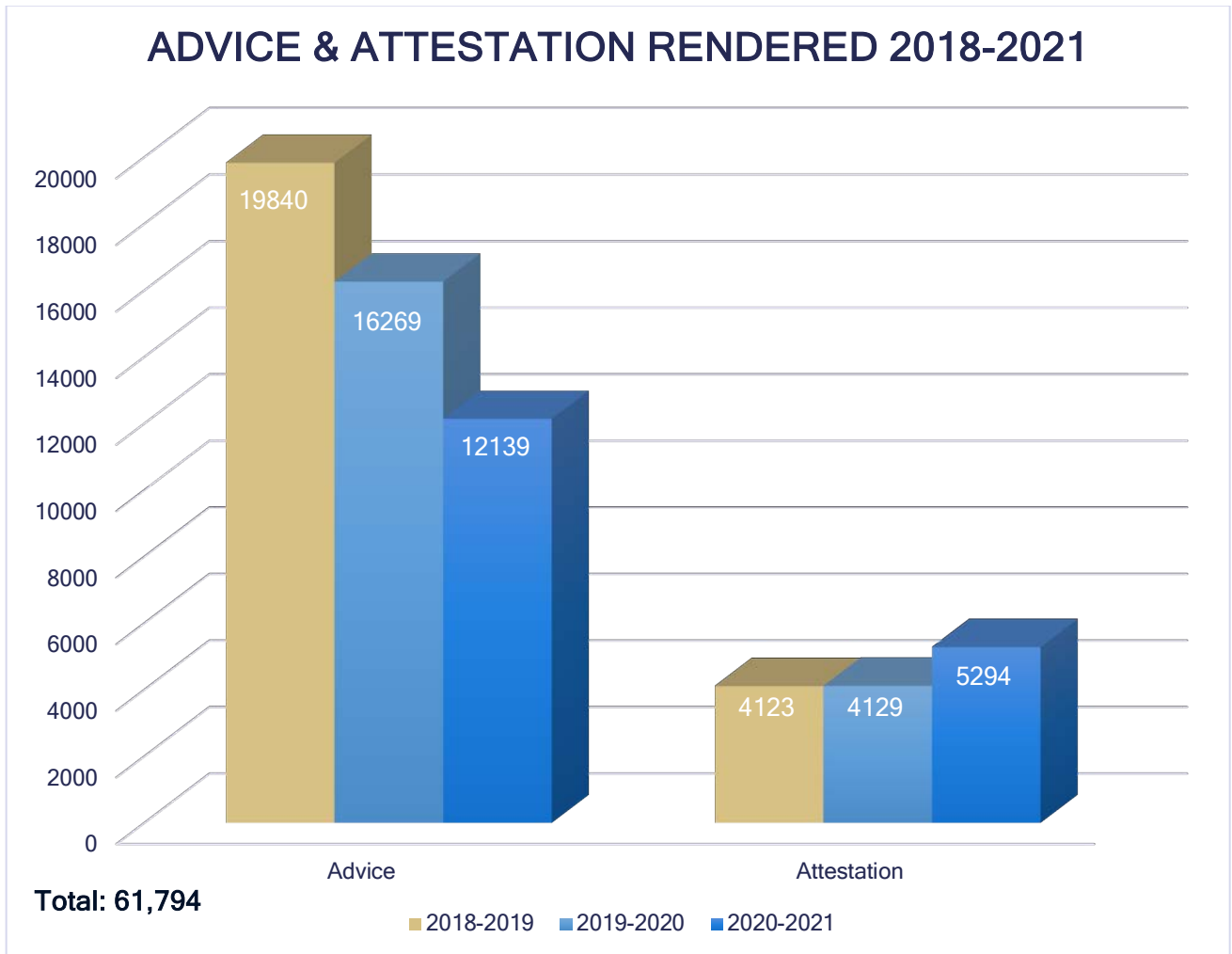
The above graph reveals a declining trend in criminal applications. Each bar on the graph represents the number of criminal applications, with the highest bar corresponding to 9,564 applications in 2018-2019. Subsequently, there is a noticeable decrease to 8,899 applications in 2019-2020, followed by a further reduction to 6,760 applications in 2020-2021.

CIVIL APPLICATIONS RECEIVED 2018-2021



Total: 14,169

The bar graph depicts fluctuations in the number of civil applications over the three years (2018-2021). Each bar on the graph represents the count of civil applications, with 4,897 applications in 2018-2019 and a slight increase to 4,922 applications in 2019-2020, followed by a decrease to 4,350 applications in 2020-2021. The varying heights of the bars visually demonstrate the changes in the number of civil applications showcasing a relatively stable trend with minor fluctuations.

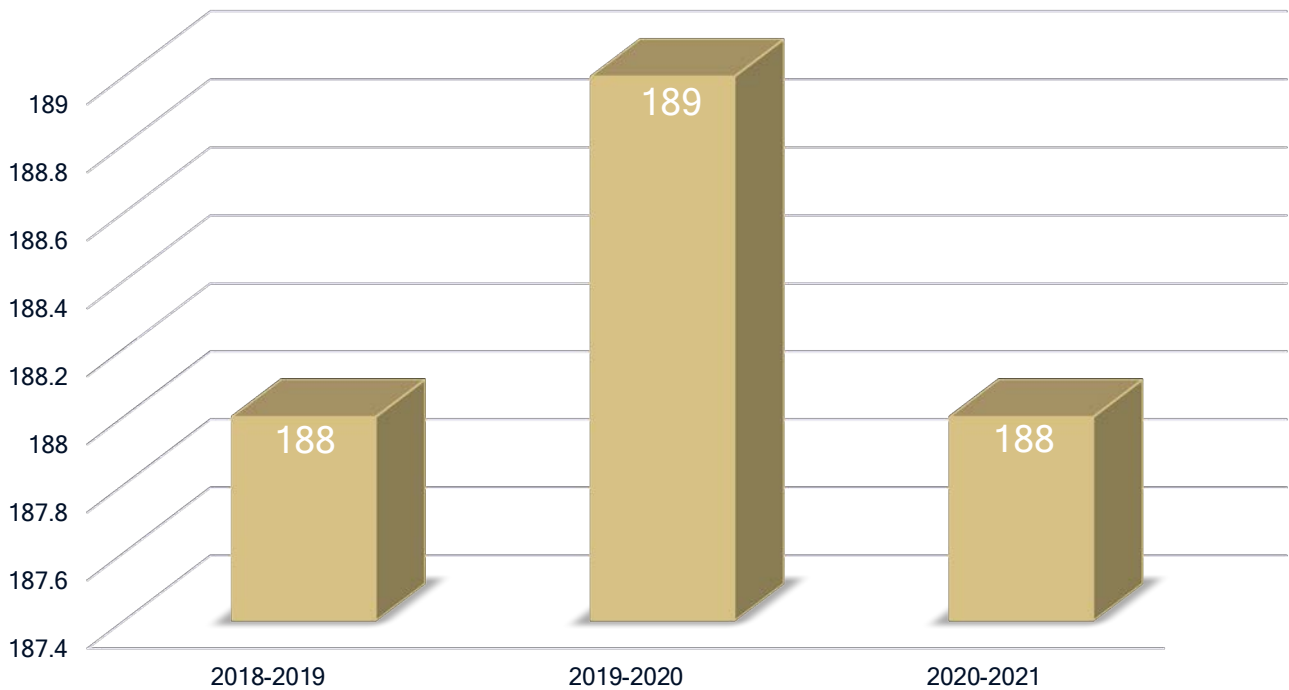


The graph represents the total number of advice and attestation services provided per financial year. A total of 61,794 persons have been assisted by our lawyers providing advice and attestation services.



The graph above reveals a fluctuating trend in the number of workshops conducted. The data points on the graph indicate that there were 6 workshops in 2018-2019, followed by a notable decrease to 3 workshops in 2019-2020 and 2 workshops in 2020-2021.

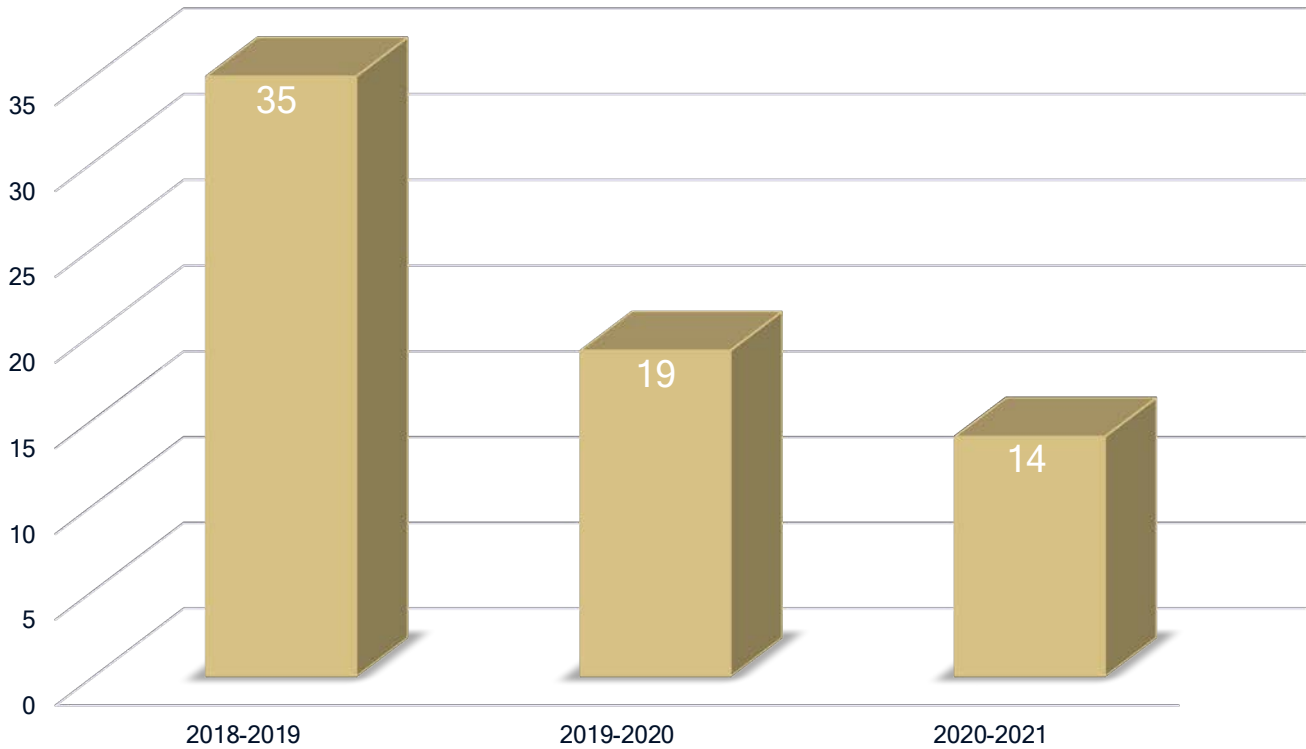
ACTIVE EMPLOYEES 2018-2021



Total: 565

The graph depicts a relatively stable trend in the number of active employees over the three consecutive years. It shows minimal fluctuation, with 188 active employees in both 2018-2019 and 2020-2021, and a marginal increase to 189 active employees in 2019-2020. The graph suggests a steady level of employment throughout the period, indicating a stable workforce over the years.

NEW RECRUITS 2018-2021



Total: 68

The graph represents a declining trend in the number of new recruits. The data points on the graph reveal a decrease in new recruits from 35 in 2018-2019 to 19 in 2019-2020, and a further reduction to 14 in 2020-2021. The descending pattern of the graph highlights a decrease in the organization's hiring activities.

CORPORATE GOVERNANCE

The hallmark of any good organisation lies in the manner in which they govern and hold themselves accountable. The Commission practices good governance and professionalism in the conduct of its duties in a transparent manner through the following:



- Ensuring that all members of staff are accountable for their actions.
- Reviewing the Legal Aid Policy Guidelines in line with the 2019-2021 Strategic Plan and Functional Review and submitting them to the Board.
- Reviewing the Legal Aid Policy Guidelines in accordance with best practice to allow awarding of costs and damages in favour of successful legal aid clients in civil matters to be ceded to the Commission to be able to recover administrative and operational costs.
- Reinstating the merits test to be applied on a case-by-case basis.
- Compiling a comprehensive Legal Aid Guide that includes all the relevant legal aid documents such as the Legal Aid Act, the Policy Guidelines, Standard Operating Procedures, Code of Conduct, Briefing-out procedures and all other relevant documentation.
- Ensuring that the Commission operates in line with best international practice and can interact reciprocally with foreign legal aid agencies.
- Holding an annual Legal Aid Conference to provide legal practitioners with continuing legal education points.
- Working in partnership with development partners to obtain support for access to justice.
- Promoting the establishment of a Justice Sector Stakeholders' Forum where all the stakeholders in the administration of criminal justice such as the police, prosecutors, judicial officers, prison officials and the Commission meet to discuss matters of mutual interest to promote access to justice.
- As a metric to determine if good governance and professionalism has been achieved is through an independent assessment to determine the total number and what percentage of the administrative structures, procedures and governance are in line with best international practice.



In accordance with the Constitution, the Legal Aid Commission is diligently following the stipulations of specific sections to achieve targeted outcomes, ensuring that our legal aid services align with the constitutional mandates for a just, accessible, and equitable legal system.

Section 13 Part 1 (a-k)	Section 15 Part 1 - 12	Section 118 Part 1 - 11	Section 138 Part 1 - 9
<ul style="list-style-type: none"> • To understand the nature of allegations & the reason of arrest. • To ensure that the person provides voluntarily statements & avoid any involuntary statement. • To ensure the person is given legal advice & representation. • To adhere to fair trials. • To implement safety measures for children. • To avoid involuntary statement/ill- treatment, 48 hours or as soon as practical. • To ensure fair trial. • To avoid unlawful unfair detention & abuse of power by the law enforcement agencies. • To ensure that the persons welfare is provided for such as clothing, food, & sanitary needs. • To maintain public confidence in the criminal justice system. • Ensure LAC forms are made available in all courts to accused persons, in prisons and other centers where necessary. • Provide awareness in remote areas. • Improve DSS services. • Conduct thorough means assessments. 	<ul style="list-style-type: none"> • Lawyer to be present in court in the capacity as duty solicitor. • To maintain impartial tribunals. • Lawyers to ensure that matters are dealt with in a timely manner depending on the type of matter. • LAC lawyers shouldn't purposely delay/prolong matters. • Ensure that this is complied with especially for Juveniles. • To allow access for the vulnerable. • Ensure that there are no language barriers between lawyers and clients, including sign language. • To ensure understanding of the process and procedure. • Lawyers to ensure that the special measures for children are in place during criminal proceedings (closed court, screen, name suppression etc) • Not an absolute right but it will be dealt with on a case-by-case basis (means\merits) • LAC exemption of fees to clients. • Lawyers to be aware of how evidence was obtained in matters. 	<ul style="list-style-type: none"> • To continue in existence. • Create awareness. • Increase efficiency. • Revise Human Resources Manual/Finance Manual/Standard Operating Procedures. • Encourage proper procedure to be followed by those seeking LAC assistance. • Ensure staff comply with manuals and conduct regular performance reviews. • Follow appointment through MQR and merits based. • Prepare orientation\induction manual for new staff. • Follow general orders for civil service. • Follow finance manual/instructions. • Timely budget consultations and submissions. • Cut down unnecessary expenses. • Operate on needs basis. • Timely budget consultations and submissions. • Cut down unnecessary expenses. • Operate on needs basis. • Provide timely reports to AG on general functions of LAC. 	<ul style="list-style-type: none"> • Adhere to Legal Aid Act. • HR Manual & Finance Manual. • Section 14-16 of LAC Act. • To maintain democracy within the Commission. • To maintain consistency in decision-making and integrity of the Commission. • Efficiency and compliance. • To ensure the independence of the Commissioners. • Impartial and fair hearings/proceedings.

LEGISLATIVE COMPLIANCE

The role and function of the Legal Aid Commission is governed by the Legal Aid Act, 1996. The Legal Aid Act gives the Commission very broad discretion regarding how it wishes to operate. For instance, it may employ both its own salaried lawyers and, if required, engage private lawyers. Likewise, it has broad discretion regarding qualification requirements for the eligibility of applicants. These requirements are carefully set to ensure individuals who need genuine help receive it.



- The Legal Aid Act (Legal Aid Act No. 10 of 1996) establishes the constitution of the Commission, which consists of the Solicitor-General who is Chair of the Board, the Chief Registrar, three senior legal practitioners of 10 years post-admission experience, and two persons who are not legal practitioners or public servants.
- The Legal Aid Policy Guidelines have been developed in terms of the Legal Aid Act and are very flexible in that legal aid may still be granted outside of their provisions. The Guidelines are aimed at assisting as many impoverished persons as possible and apply to both citizens and foreign nationals. The Guidelines state that legal aid may be given in respect of criminal law, family law and in some areas of civil law - mainly for wills and estates.
- The current 'means test' is set at a net annual income or earnings of FJD\$15,000. This is regularly reviewed and is flexible for juveniles, remand and convicted prisoners. A person's assets are also considered when determining eligibility.
- The Commission also operates in line with the United Nations Principles and Guidelines on Access to Legal Aid in Criminal Justice Systems which provides that; legal aid is a foundational right for access to justice, and should be accessible at all stages of the criminal justice process and in all matters involving vulnerable groups such as women, children and rural people; non-discriminatory in that it is available to anyone in need, regardless of background; sustainable in that legal aid is funded by the state; affordable in that efficient use is made of all resources by engaging in partnerships with law clinics, paralegals and NGOs; credible because legal aid providers have their independence guaranteed and are properly trained; and accountable in that complaints against legal aid providers are dealt with promptly.



In adherence to legislative mandate, the Legal Aid Commission is actively following the specified sections to achieve targeted outcomes, ensuring that our legal aid services align with the statutory requirements for an equitable and accessible legal system.

Domestic Violence Act 2009 Part 1 - 11	Public Finance Management Act 1999	Criminal Procedure Act 2009	High Court Rules 1988
<ul style="list-style-type: none"> • Lawyers to provide information therein verbally and in written format. • The information MUST be given to comply with the Act and to avoid repressors in the Legal Practitioners Act. • Introduces the Act, interprets the words in it & outlines duties and objectives. • Lawyers/staff must understand this. • To understand the role(s) divided amongst identified stakeholders. • To understand the types of DVROs and enable the reaction to identify best types for client application(s). • The scope of compensation. • To understand the process of DVRO applications. • Aids to understand how DVROs are enforced. • To assist in registration and enforcement of overseas DVROs. • Aids to understand appeals processes & timelines. • Educates on don'ts of DVRO. • Contempt & referrals for investigation & prosecution. • To educate on judicial process of rules & its importance. 	<ul style="list-style-type: none"> • Improve financial management system. • Enhance financial accountability. 	<ul style="list-style-type: none"> • Fair trial. • Rights of accused/suspect is protected. • Access to Legal Aid services. • Justice is done. 	<ul style="list-style-type: none"> • Compliance by litigants and parties to civil proceedings. • Ensures orderliness by litigants.
	Trust Account Act of 2011 - Section 22 (3)	Family Law Act 2003 - Section 205 (3)	Court of Appeal Act 1949 Section 20 (2)
	<ul style="list-style-type: none"> • To ensure accountability and transparency of contribution fund if given to LAC. 	<ul style="list-style-type: none"> • To ensure that a Legal Aid recipient is not unfairly subjected to costs if they cannot afford to pay. 	<ul style="list-style-type: none"> • Provide equal access to justice for everyone. • Rights of all litigants to legal representation are protected.
	Court of Appeal Act 1949 Section 30	Court of Appeal Act 1949 Section 35 (1, f)	Bail Act of 2002 Section 14 (4)
	<ul style="list-style-type: none"> • Provide equal access to justice and legal representation to all appellants who do not have means. 	<ul style="list-style-type: none"> • Rights of all litigants to legal representation are protected. 	<ul style="list-style-type: none"> • To ensure the person continue living their normal life or freedom of movement within confinement of law. • To avoid the abuse of court process. • To allow for reconsideration of the application and opportunity to reconsider.

COMMUNITY AWARENESS & ROADSHOWS



OFFICIAL OFFICE OPENINGS



Tavua Office Opening 2018



Korovou Office Opening 2018



Savusavu Office Opening 2018



Seaqqa Office Opening 2019



Taveuni Office Opening 2019



Labasa Office Opening 2019

CAPACITY BUILDING FOR STAFF





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