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Communities achieving equitable,
holistic and sustainable livelihoods.

2017 ANNUAL REPORT

October 2016 - September 2017



Australian Government
Department of Foreign Affairs and Trade



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**Partners In Community
Development Fiji, 2017**

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Cover Picture:
Naivaka Village, Navakasiga, BUA.



Naigani Village, Batiki Island, LOMAIVITI

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We envision communities achieving equitable, holistic and sustainable livelihoods.

*OXFAM Fiji representatives and
PCDF's WASH engineers pose in front
of the newly built OXFAM funded
WASH facility in Koro Island*

1. MESSAGE FROM THE BOARD OF DIRECTORS



Mr Sashi Singh

Chairman of the Board of Directors

Greetings

On behalf of the Partners in Community Development Fiji (PCDF) Board of Directors, I am pleased to present the organisation's 2017 Annual Report.

It has been a pleasure to serve the Board of PCDF alongside my colleagues Verona Lucas, Koila Costello, Monica Raghwan, Violet Savu, Iliapi Tuwai, Laitia Tamata, Howard Politini, Viliame Rabici and Suliasi Batikawai. On that note, I take this opportunity to officially welcome Suliasi and Viliame to the team.

We have been through another year of working in partnership with our stakeholders that has allowed us to reach out to more than 10,000 individuals in 106 remote communities across Fiji. Through our thematic programmes, we were able to empower these communities on issues surrounding natural resource management; climate change; disaster risk management; sustainable livelihood; food and water security; and general sanitation and hygiene.

PCDF has been growing since our organisation's inception 40 years ago. Beginning with a few small projects, we are now engaging in long term project commitments with our donor partners. We continue to create strong working relationships with local, regional and international stakeholders, and align our work with international and national policies.

We are committed to facilitating processes that meet community needs and continue to develop strategies and processes to ensure our work has positive impacts that are sustainable at all levels.

Projects pertaining to disaster risk reduction (DRR), water, hygiene and sanitation (WASH) and agriculture have been gaining interest and support from various stakeholders which indicate the success of the projects. The onus will be on our team to create a better working environment, build its network and better align our services to the needs of the communities, as well as national and international policies. We continue to review our strategies and processes to strengthen community ownership and develop community sustainable approaches.

With that said, I take this opportunity to thank all our stakeholders; donors, partners, networks and communities for their commitment and support towards our work and the team at PCDF.

And to Tevita and the team, congratulations on another successful year and I wish you and the team the best for the coming year.

Thank you,

A handwritten signature in black ink, appearing to read 'S Singh', written in a cursive style.



Our mission is working in partnership with communities to empower and assist with informed decision-making for their own future development.

2. MESSAGE FROM THE EXECUTIVE DIRECTOR



Mr Tevita Ravumaidama
Executive Director

Bula Re

It is with honor that I present to you Partners in Community Development Fiji's Annual Report for the financial year 2017. To begin with, I would like to humbly thank our Trustees, Board of Directors and staff for their tremendous work and whose encouragement, guidance, commitment and support made 2017 yet another successful year for PCDF.

PCDF is a community oriented, knowledge-based development, Non-Government Organisation that supports communities to reach their full potentials. PCDF partners with people at all levels of society to help build communities which can withstand crisis; and drive and sustain the kind of development that improves the quality of life for everyone

Through three of four program areas, i.e. Community Capacity & Livelihood Enhancement (CCLE), Natural Resources Management (NRM) and Health Improvement (HI), our 2017 project activities were targeted towards addressing issues surrounding natural resource management; climate change; disaster risk management; sustainable livelihood; food and water security; and general sanitation and hygiene.

With the funding support of our donors and strong working relationship with national and local government and service providers, we were able to reach 106 remote and isolated communities, directly benefiting over 10,000 individuals across Fiji. A special mention of appreciation to our donors, Action on Poverty; Australian Government through the Australian Department of Foreign Affairs and Trade; Bread for the World; New Zealand Aid Program and the New Zealand

Department of Conservation; OXFAM Fiji and Plan International Australia for the financial backing and commitment to support PCDF's work.

In 2017, and as always, PCDF worked hard and smart to deliver on its commitment to the people and communities in Fiji. PCDF strengthened and scaled up initiatives with partners on Humanitarian activities mainly on WASH recovery in TC Winston affected communities in the Ra, Ba, Bua and Lomaiviti Provinces. We have also scaled up agriculture activities in the highlands of Viti Levu and WASH activities in Ra and Bua provinces which are now attracting support from the government and potential donors. The National Disaster Management Office is very optimistic with our Disaster Risk Reduction/Disaster Risk Management work which I believe will enhance support from the government and donor partners in 2018 and beyond.

PCDF is envisioned to scale up all current activities in 2018, strengthen its alignment with national policies, create strong working environment with stakeholders, donor partners and be responsive to the needs of communities.

Going forward, PCDF will continue to work through its national networks to link ideas and best practices with organisations and communities which are seeking solutions to their development challenges, consistent with our vision and mission statements of empowering lives and building resilient communities.

A big vinaka vakalevu to everyone.



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L-R Lavenia Dolavi (NDMO), Grace Fox (PCDF) and Rusila Savou (WWF) during a collaborative awareness process in Ra.

3. ACKNOWLEDGEMENT

We acknowledge and commend our donors, partners, communities and relevant stakeholders without whom our work would be futile.

To our donors for their financial support;

- Action on Poverty
- Australian Government through the Australian Department of Foreign Affairs and Trade (DFAT)
- Bread for the World
- New Zealand Aid Program and the New Zealand Department of Conservation
- OXFAM Fiji
- Plan International Australia
- United Nations International Children's Emergency Fund (UNICEF)

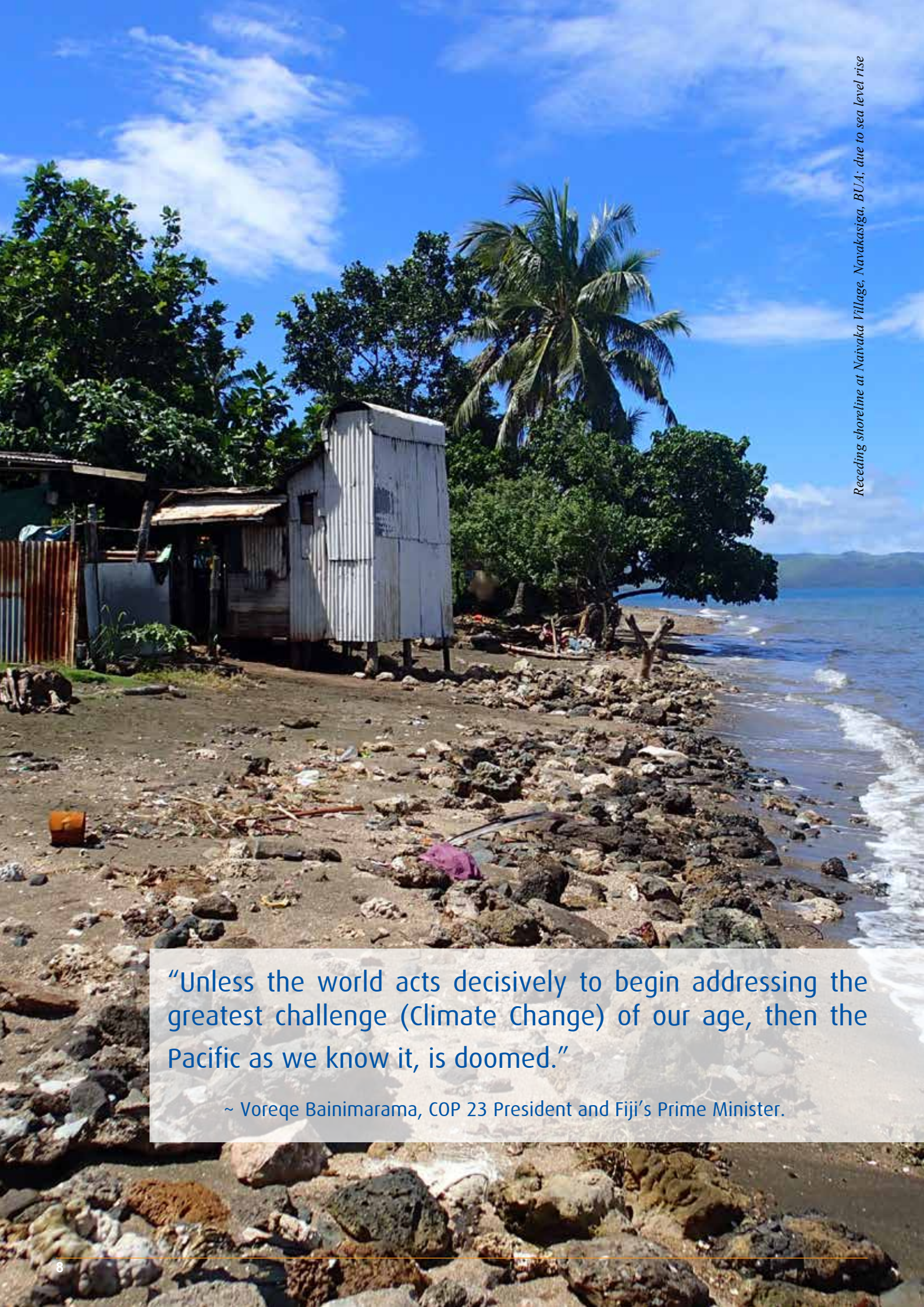
To our communities for their continued support and contributions;

- Ba Province: District of Savatu
- Bua Province: District of Navakasiga
- Lomaiviti Province: Districts of Batiki, Cawa, Moturiki and Nairai
- Nadroga/ Navosa Province: District of Nadrau
- Naitasiri Province: District of Naboubuco and Nagonenicolo
- Ra Province: Districts of Nakorotubu, Mataso, Nakuailava and Bureiwai

- Serua Province: District of Serua
- Tailevu Province: District of Wainibuka

To our partners for their support and participation;

- Campbell Diebolt (Tourism Consultant)
- Centre of Social Change
- David Owen (DRR Consultant)
- Erwin Brouwer (Development Consultant)
- Fiji Arts Council
- Jessie McCombe (Tourism Consultant)
- Ministry of Agriculture
- Ministry of Health and Medical Services
- Ministry of iTaukei Affairs
- Provincial Councils;
 - Bua Provincial Council
 - Lomaiviti Provincial Council
 - Ra Provincial Council
 - Serua Provincial Council
- Office of the Commissioner Western
- Rural Maritime Development & National Disaster Management Office (NDMO)
- Secretariat of the Pacific Regional Environment Programme (SPREP)
- Wildlife Conservation Society (WCS)



“Unless the world acts decisively to begin addressing the greatest challenge (Climate Change) of our age, then the Pacific as we know it, is doomed.”

~ Voreqe Bainimarama, COP 23 President and Fiji’s Prime Minister.



4. INTRODUCTION

Home to a population of over 850,000, Fiji is an archipelago located in the South Pacific Ocean of more than 330 islands, of which 110 are permanently inhabited. These 300 or so volcanic islands are highly vulnerable to cyclones, prolonged dry weather condition and flooding and already seriously affected by climate change impacts.

Climate change in Fiji is significantly increasing the likelihood of extreme weather event, like in the case of Tropical Cyclone Winston and the devastation it wrought and in the case of Vunidogoloa village in Vanua Levu, one of the first communities in Fiji to relocate due to climate change.

Fiji's National Climate Change Policy recognizes that global sea level changes will more than double by the end of the century and according to the London School of Economics up to 1.7 million people across the Pacific Islands could be displaced by 2050 due to the impacts of climate change.

Despite being one of the smallest contributors to global carbon emissions, the country like many others in the Pacific is highly vulnerable to the impacts of climate change. Changing weather patterns and the rapid sea level rise have inundated many coastal areas causing us to think about relocation as roads, farms, lands, properties and sources of livelihood are affected.

Much attention has been drawn to the global phenomena and specifically the 23rd Conference of Parties or COP 23, across the globe. All eyes have been on Fiji and the Pacific this year as Fiji presided over this very important meeting of world nations under the UN Framework Convention



on Climate Change (UNFCCC) to confront the issue of climate change. The challenge lies in the implementation years ahead of us.

Countering the crisis will require concerted efforts on an unprecedented scale from world leaders, developed and developing countries and communities including all individuals- women, men and children across the globe as many of our people, communities and countries' future depend on it.

At PCDF we continue to collaborate with relevant stakeholders as we try to address this issue that affects some of our target communities through our thematic programmes and specifically through disaster risk reduction trainings and awareness; sustainable livelihood projects and in helping build informed, empowered, sustainable and resilient communities.



PCDF is now in its 38th year of operation has been working in partnership with communities, donors, government and other organisations to improve the lives of our people in isolated communities.

PCDF's WASH Engineer Vilive Tavabulabula crossing the river to Nakida Village in the interior of the Naitasiri Province. This is the only access to the village from where the road ends.



Handing over of seedling and farming equipment to the communities of Navakasiga District, BUA

5. ABOUT PCDF

Partners in Community Development Fiji (PCDF), now in its 38th year of operation has been working in partnership with communities, donors, government and other organisations to improve the lives of our people in isolated communities. Being a local organization that promotes the interests of our communities, our work is grounded on community centred approaches that build on existing community knowledge, skills and capacities.

We are a learning organisation that acknowledges existing community structures and knowledge and work with their leaders to ensure the inclusive participation of women, young people and minority groups, building local capacity to understand issues, take action and lead change.

Our interventions integrate environmental, social and economic issues to help deliver our objectives:

- Promote good governance and gender equity
- Protect the environment
- Increase self-reliance in rural communities
- Promote healthy living

We believe in partnering with the Government, Provincial Councils, international agencies, civil society organisations, private sector and local communities to deliver targeted impacts at the local level.

We maintain our partnership with communities beyond funding cycles and strive to provide them with on-going support, advice and guidance to ensure they maintain and build upon their progress.

Vision

Communities achieving equitable, holistic and sustainable livelihoods.

Mission

Working in partnership with communities to empower and assist with informed decision making for their own future development.

Values

We are an organisation for the community and we constantly endeavor to remain true to our values of justice, partnership and stewardship, manifested by our culture of:

- Being sensitive to social, environmental and economic realities.
- Being a learning organisation, able to learn from our mistakes, staying abreast of best practice, review and adapt our position and methods to maintain performance.
- Distinctive competence through cost effective use of resources.
- Adopting an integrated approach by working in partnership with existing good governance systems.
- Sharing lessons learnt and practices with our primary stakeholders



“The formation of the Community Disaster Management Committees will ensure that all villagers are well prepared for any natural disaster, like in our case, flooding, tidal surges and as recently experienced TC Winston. We are grateful indeed for this timely training”.

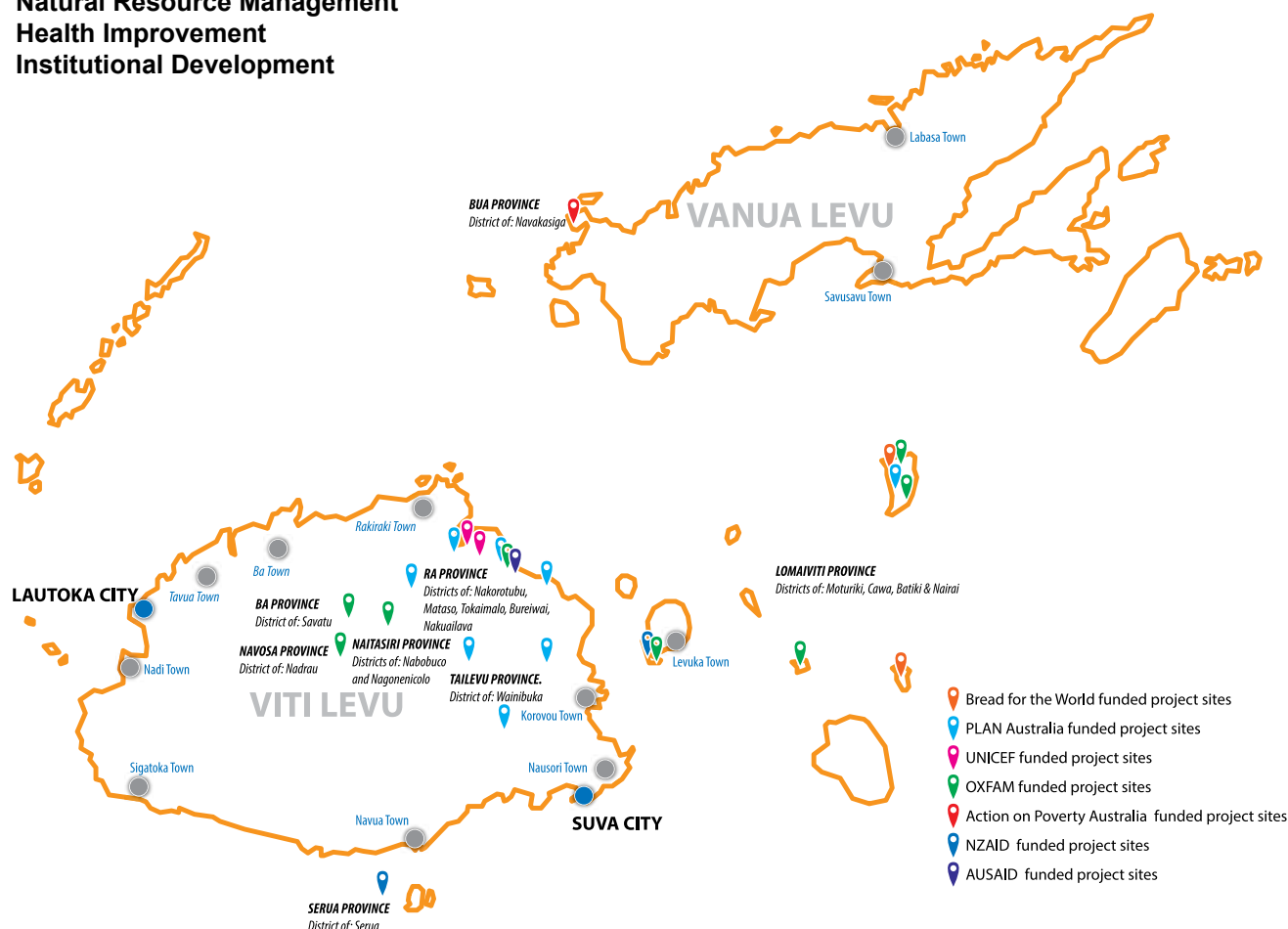
~ Seraia Loa, Village Nurse, Nadogoloa Village, Ra Province.

6. PROJECTS OVERVIEW

In 2017, PCDF carried out projects in a total of 106 remote and isolated communities, directly benefiting over 10,000 individuals across Fiji. Project activities are targeted towards addressing issues surrounding natural resource management; climate change; disaster risk management; sustainable livelihood; food and water security; and general sanitation and hygiene.

There are four thematic areas that encompass the work we do and they are;

1. **Community Capacity and Livelihood Enhancement**
2. **Natural Resource Management**
3. **Health Improvement**
4. **Institutional Development**



Our statistics for this year

10,018

Our core programmes worked with over 10,000 people across Fiji

106

We worked with 106 communities in total

963,449

FJD in total was received in funding

9

Together with PCDF, 9 communities established Disaster Management Committees (CDMC) and Disaster Response Plans (DRP)

11

Community Profiles were compiled using the Ministry of iTaukei Affairs' Village Profiling Template)



*Virgin Coconut Oil is sunned to improve the quality of the oil.
Manuku Village, Batiki Island, LOMAIVITI*

6.1: COMMUNITY CAPACITY AND LIVELIHOOD ENHANCEMENT

The **Community Capacity and Livelihood Enhancement (CCLE) programme** strives to promote sustainable livelihoods and increase the self-reliance of isolated communities. The programme interventions are community centred with the intent of enabling communities to set up and manage their own developments and income generating projects. Through partnerships with relevant stakeholders, the CCLE programme assists communities, individuals and local institutions by providing some form of infrastructural development, educational workshops and supporting innovative ideas and new initiatives.

In 2017, PCDF implemented three projects under the CCLE programme:

1. **Emergency Food Security and Vulnerable Livelihood Project**
2. **Capacity Building Of Municipalities For Independent Community Development Project**
3. **Livelihood Project**

6.1.1: EMERGENCY FOOD SECURITY AND VULNERABLE LIVELIHOOD PROJECT

Funded by  **OXFAM**

 **39**
Villages

 **0**
Settlements

 **1000+**
Population

Daily livelihoods and staple food sources were severely affected by Tropical Cyclone Winston across Fiji. Depending on the type, these food and livelihood sources can take a few months to years to fully recover.

Through collaboration with OXFAM Fiji, the Emergency Food Security Vulnerable Livelihood Project aimed at providing livelihood and technical food security relief support to PCDF's current project sites that were affected by TC Winston.

This initiative saw the provision of a small amount of financial support to assist communities with everyday living costs and the provision of planting materials to restore food and cash crops that were damaged by TC Winston.

Communities that were assisted include 4 villages in Batiki; 10 villages in Moturiki, 12 villages in Nakorotubu District, Ra and 13 villages in the Nadarivatu area (inclusive of Savatu and Nadrau districts). This initiative directly benefitted 1070 individuals in these districts.



Distribution of farming equipment to farmer families in Ra and Nadarivatu who were affected by TC Winston.



Treatment of dalo tops for planting before distribution to farmers in the Nadarivatu Highlands.

Project Highlights

- Cash for work vouchers were distributed across the 39 villages. Many of the communities used the money to aid clean-up around the village; clearing of felled trees and debris left behind after TC Winston; fix damaged fences while others used the money for minor upgrades and renovation to communal facilities like the community hall, kitchen and washrooms.
- Delivery of virgin coconut oil (VCO) preparation equipment and fishing equipment for Batiki. Each village in Batiki received a set of VCO equipment inclusive of a generator, electric coconut scraper and preparation equipment. VCO is the main source of livelihood for families in Batiki.
- Delivery of farming equipment, fishing equipment and vegetable seeds for Moturiki.
- Delivery of planting material and farming equipment for 12 villages in Nakorotubu District, Ra Province and 13 villages in the Nadarivatu area.



Ilaitia Selabuco of Naigani village demonstrates scraping of coconuts using the electrical scraper.

Testimonials

1. "With the donation of the tools and cash for work, clean-up campaigns around the village have improved and have seen our village win 2nd place for cleanliness and hygiene in Colo North. Moreover, after 25 years, the women in the village will now have a proper kitchen to work off of during communal functions. We have used some of the money to extend the community hall to include a kitchen. This will ease work for the women."
~ Miriama Lutuiqe, Naiyaca village, Savatu District, Ba Province.
2. "Manual scraping and squeezing of coconuts was tiring and time consuming. The new equipment is efficient- fast and easy to use and shreds the coconut more finely, which in turn extracts more coconut milk. Before (the equipment) we would make 1 litre of VCO from 30 coconuts, but with this new equipment we can make 1.5- 2 litres from 30 coconuts".
~ Losalini Waqadua, Manuku VCO committee secretary.
3. "Before the arrival of the equipment, individual families especially women processed and produced their own VCO. With the new equipment, everyone participates especially the men with the scraping of the coconuts. It's also surprising to see the sudden interest from them which have boosted others to participate as well".
~ Lautaimi Selabuco, Naigani Village, Batiki.
4. "Our main source of livelihood is farming. The supply of tools and planting materials will help boost this. We are happy that we won't have to borrow or wait for tools anymore. We have also used some of the money (voucher) to erect a fence that will keep stray animals off our farms and village."
~ Ilaisa Rokovisa, Village Headman, Naga Village, Nadrau District, Navosa Province

6.1.2: CAPACITY BUILDING OF MUNICIPALITIES FOR INDEPENDENT COMMUNITY DEVELOPMENT PROJECT

Funded by **Brot für die Welt**

 **11**
Villages

 **0**
Settlements

 **1500+**
Population

This project began in October of 2016 and has just completed its first year, working with the communities of Cawa and Nairai districts, in the Province of Lomaiviti. Our target sites had been greatly affected by Tropical Cyclone Winston on February 2016.

To support the efforts of rebuilding lives and moving forward, the project, has taken on a process focused approach, where it is being implemented from a community capacity building process perspective which is inclusive and participatory.

The project is thus focused on process development – putting together some key processes of planning and critical or organised thinking and information gathering that will enable the communities to think of and discuss the root causes to their problems or challenges and to eventually determine practical solutions that are workable for them to drive their own development.

This project is a first for PCDF, in our efforts to develop and strengthen our community engagement processes. We're grateful to our stakeholders at the community, national level and our donor for the opportunity to explore process development with our local partners for a more effective and impact oriented project implementation.

For this reporting period, since the project had just started, we have managed to conduct an extensive review of PCDF's profiling template and process, conduct profiling for all 11 communities of Cawa and Nairai districts, made presentations to the Lomaiviti Provincial

Council regarding the project, conducted analysis on data collected from the target sites and presented back the profiling data to Cawa communities for verification and updating. This project is funded by Bread for the World (BfdW) and targets 11 villages in the Districts of Cawa and Nairai with a combined population of 1,764.

Project Highlights

- In our efforts to strengthen our partnership and processes with our stakeholders, the project, in partnership with the Lomaiviti Provincial Council organised a Training of Trainers (ToT) session on the new I-Taukei Affairs Village Profiling Template. This was facilitated by Mr Jone Driu, a representative of the I-Taukei Affairs. This training helped the project to review and refine its community data collection process and work with the Provincial Council in the profiling of the communities in our target sites.



A PCDF staff conducts household profiling using the new I-Taukei Affairs Profiling Template.

- Profiling of the 11 communities of Nairai and Cawa districts. This was greatly supported by the Lomaiviti Provincial Council and the district leaders.
- Our profiling process had undergone an extensive revision taking into consideration the various data collection methods that already exists in our projects and the type of information the project wanted to capture with regards to measuring change in our target sites.



I-Taukei Affairs Training Facilitator Mr. Jone Driu at the Levuka Provincial 'Village Profiling Template' Training of Trainers.



Lavinia Dolavi of NDMO conducts a household profiling assessment in Nabasovi village, Koro using the I-Taukei profiling template.

- Community profiling data was presented back to each community in Cawa district, Koro for verification and updating of respective community fact sheets. The fact sheets are results of the profiling that are one-pager general information on each village that could be shared by the villages with their various stakeholders for the purpose of accessing specific development support.



Presentation of community factsheets back to the villages in Koro Island for verification and updating.

Challenge

The project has met some challenges in its first year of implementation. Working with Cawa district, which was severely affected by TC Winston was a challenge since rehabilitation of housing structure and securing a steady source of income, was still understandably its priority.

6.1.3: LIVELIHOOD PROJECT

Funded by  **Australian Government**
Department of Foreign Affairs and Trade

 **3** Villages  **0** Settlements  **300+** Population

Our Livelihoods project for women and their families in the communities of Nadogoloa, Nabukadra and Saioko, Ra ended in December, 2016. During its phasing out, we implemented our last two activities for the project which included organizing market days and engaging with the women to plan out sustainability efforts and future steps for their livelihoods initiatives. Although our implementation plan aimed to conduct at least one market day opportunity for the women, we were able to get them involved in three different market day opportunities.

Activities implemented throughout the duration of this project included preliminary visits, organizational management training for the women's groups; livelihoods training (poultry farming, paper jewelry and screen printing); business training; networking and proposal writing training and organizing a Market Day.

This project was identified following an engagement between PCDF and Fiji Community Development Program (FCDP) in 2015 to guide the communities of Saioko, Nabukadra and Nadogoloa in Ra Province through the process of developing their own Community Development Plans (CDPs).



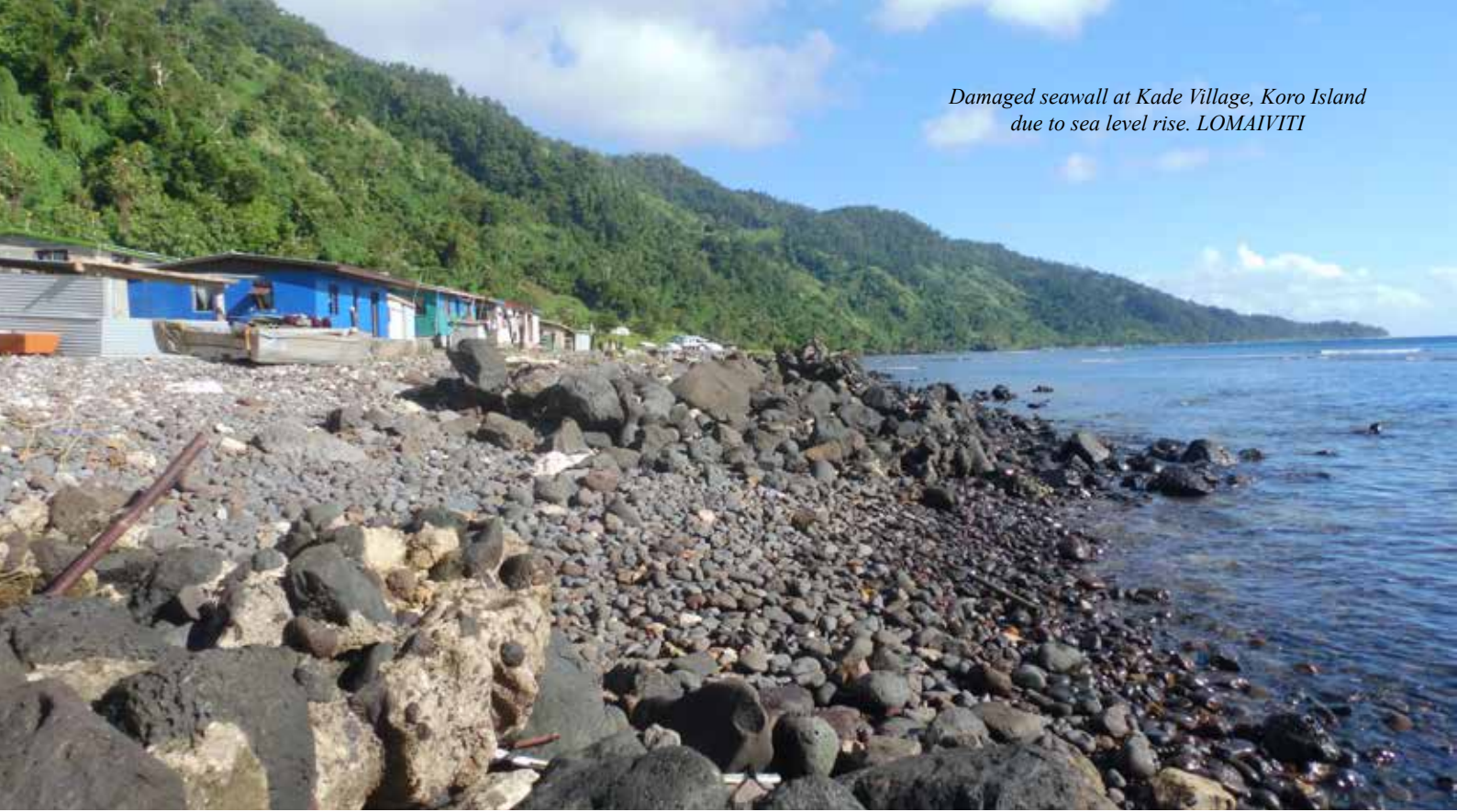
PCDF's Executive Director presents the certificate of participation to a woman in Ra at the completion of the Livelihoods Project.

Project Highlights

- The three women's groups are now registered with the Fiji Arts Council and two of the groups managed to participate in the Fiji Women's Expo, 2017.
- Two women from the communities are now registered with the Ministry of Industry, Trade and Tourism and are licensed to use the 'Fijian Crafted' emblem on their products (paper jewelry and screen printed sarongs).
- One woman was able to secure funding to start up her canteen after submitting a proposal to the Ministry of Industry, Trade and Tourism.



Two of the women's groups managed to participate in the Fiji Women's Expo, 2017 showcasing their paper jewellery products.



6.2 NATURAL RESOURCE MANAGEMENT

Our ecosystems play a vital role in providing sustenance and livelihood for most communities in Fiji. However, with the increasing pressure of economic development, the ecosystem and natural resources are most vulnerable and at risk of over exploitation. In addition, many of the communities are now faced with the impacts of climate change.

The Natural Resource Management (NRM) Programme aims to assist Fiji's rural communities in promoting sustainable natural resource management while trying to maximize income generated from these resources. Working in partnership with Government, civil society organisations, local and international agencies and relevant stakeholders, the programme aims to build the capacity of local communities to plan, manage and monitor the use of their natural resources.

In 2017, there were three projects PCDF implemented under the NRM Programme;

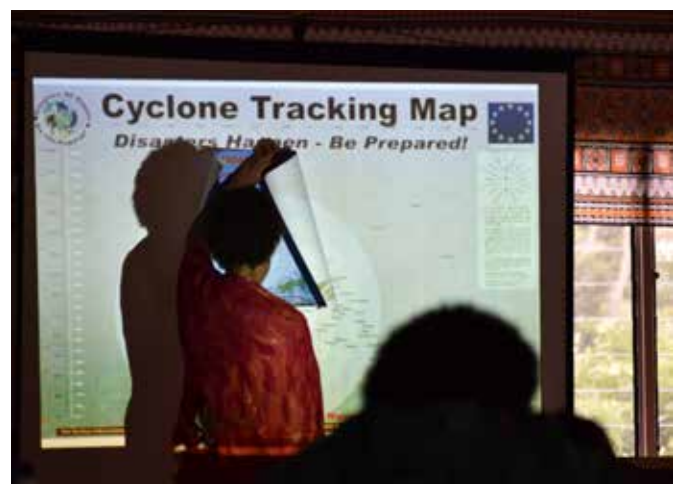
1. **Building Disaster Risk Management and Resilience in the Pacific Region**
2. **Plan International Australia TD04 Flood Relief**
3. **Turtle Monitoring and Eco-tourism Development Project**

6.2.1: BUILDING DISASTER RISK MANAGEMENT AND RESILIENCE IN THE PACIFIC PROJECT

Funded by



In its efforts to contribute to disaster risk management and resilience, the Building Disaster Risk Management and Resilience in the Pacific project aims to increase the level of disaster preparedness and resilience both at national and sub-national level in the Pacific.



A participant plots the track of a cyclone during the simulation exercise at the Ra Provincial DRR training.

Outcome 1:

National Disaster Management Office and related departments at District, Provincial and national level will have increased capacity to plan, prepare for and respond to future risk and disaster.

Outcome 2:

Society, organization and Youth Networks in country will have greater understanding of risk and capacity to involve in risk reduction, mitigation and disaster response.

Outcome 3:

Community Groups, especially women and children will be engaged in resilience building activities in targeted communities.

In Fiji, the Project is implemented in two districts in the Province of Ra; Bureiwa District, which include the villages of Delaiyadua, Matainananu, Nadogoloa and Naveisividra and the District of Nakorotubu which include the villages of Naocobau, Nadavacia and Verevere. The villages of Namarai and Saioko had been involved in the previous phase of the project but were reengaged in the current phase seeing it as an opportunity for a refresher training.



Naveisividra Village Disaster Committee with their Disaster Response Kit

Project Highlights

- Through the DRR trainings, the community representatives from the districts of Bureiwa and Nakorotubu were able to;
 1. Establish village Disaster Response teams (the Community Disaster Management Committee/ CDMC),
 2. Carry out Capacity, Vulnerability and Hazard Assessments for their respective villages,
 3. Develop village Disaster Response Plans and Risk Reduction Action Plan
- Collaboration with the Lomaiviti Provincial Council and NDMO to conduct Disaster Preparedness and Tsunami Awareness for Cawa District in Koro Island.
- Consultation meetings and Workshop for the new phase of the Australian Humanitarian Programme (AHP) Disaster Ready Program.



Participants from Nakorotubu, Ra and staff of the Ra Provincial Office post DRR training.

Targeting CSOs, youth networks, community groups and other relevant stakeholders, project activities conducted this year include; Disaster Risk Reduction trainings for the communities mentioned above to create and maintain safe and resilient communities.

The project is funded by the Australian Government through Plan International Australia and impacts a population of over 1000 people in 7 villages in the Ra Province.



PCDF collaborated with NDMO to raise awareness around disasters in Fiji.



Participants learn of cyclones and other disasters during the DRR training held at Nadogoloa Village.



Community representatives participate in the Community Mapping group exercise.

Testimonials

1. “The formation of the CDMCs (Community Disaster Management Committees) will ensure that all villagers are well prepared for any natural disaster, like in our case, flooding, and tidal surges and as recently experienced TC Winston. We are grateful indeed for this timely training”.
~ Seraia Loa, Village Nurse, Nadogoloa Village, Ra Province.
2. “The benefit of Disaster Risk Reduction training to the people is to make them aware, to make them understand what their role in regards to a disaster is really. To also enable them to actively engage themselves in reducing the social-economic vulnerability to natural disaster and to climate change that we are now facing”.
~ Roko Tui Ra, Mosese Nakoroi.
3. “We have to make an effort to take Disaster Awareness trainings to every community in Fiji, especially now that climate change is a major issue affecting all of us. It is also important that government, NGOs and other departments collaborate in order to achieve holistic results for community disaster risk reduction awareness”.
~ Lavinia Dolavi, NDMO Training Officer.

6.2.2: PLAN INTERNATIONAL AUSTRALIA TD04 FLOOD RELIEF

Funded by 

 **20**
Villages

 **8**
Settlements

 **3500+**
Population

 **8**
Schools

The Tropical Depression 04 (TDO4) affected the country from the 17th – 19th of December, 2016 with heavy rains and strong winds. The most affected areas were parts of the Central, Eastern and Western division. More than 1300 people have been evacuated to over 80 evacuation centres that were opened following flash floods. In the Central Division, heavy rains and strong winds caused flash flooding and landslides, disrupting water and power supply.

Based on the reports that were provided to PCDF by District Offices and other government departments, we were able to identify the most severely affected communities which were communities located along the major Wainibuka and upper Rewa River system.

Through assistance provided by Plan International Australia, the organization reached out to 957 households (3,625 individuals) in the provinces of Tailevu, Naitasiri and Ra. Each household received relief items such as food items, clothing, first aid kits, tarpaulins, eating and cooking utensils, and carpentry and agricultural tools. A few schools in the vicinity also received school stationeries to assist teachers and students in their educational capacity.

The villages include Wailotua, Nasautoka, Nabouva, Naibita, Naqia, Nailega, Nabulini and Wailevu of Tailevu Province; Rokovuaka, Bucalevu, Tobu, Nalalawa, Nausori, Nayaulevu and Navuniyamunu of Ra Province; and Naqali, Viria, Delaitoga, Nairukuruku and Nakorosule



PCDF's Executive Director helps distribute relief items inclusive of school stationaries to families affected by TD04.



Students and teachers of Wailotua District School with their stationary funded by PLAN International Australia.

Testimonial

"My house was washed away during the flood, I had to stay with a relative but with the assistance that I was given, I will be able to start again on my own"

~ Turaga ni Koro, Navuniyamunu.



Community members with their relief supplies.



The flood brought about by TD04 inundated many low lying communities in Fiji. Photo: www.abc.net.au



PCDF's staff and volunteers help sort relief supplies for distribution to those affected by TD04 flooding.



Community members along the Wainibuka highway with their relief items courtesy of Plan International Australia.



Community members with their relief supplies

6.2.3: TURTLE MONITORING AND ECO-TOURISM DEVELOPMENT PROJECT

Funded by



Department of
Conservation
Te Papa Atawhai

 **3**
Villages

 **0**
Settlements

 **300+**
Population

The Turtle Monitoring and Eco-tourism Development Project aimed to enhance capacity and commitment in the Pacific Region to conserve and sustainably manage marine turtle populations, and to provide economic and social benefits to small island communities through eco-cultural tourism. Through this project, PCDF worked closely together with the Ministry of Fisheries in managing and conserving marine turtles and with the Department of Culture, Heritage & Art and Fiji Museum in identifying potential eco-cultural tourism opportunities.

This initiative is part of the Turtle Monitoring and Ecotourism Development Project which is funded by the New Zealand Aid Programme, with the New Zealand Department of Conservation (DOC) and the Secretariat of the Pacific Regional Environment Programme (SPREP) overseeing the project implementation in partnership with country governments and NGOS.

The primary activities supported by the project are community monitoring of turtle populations, and the scoping and development of community-based eco-cultural tourism opportunities. Project sites in Fiji include Daku and Uluibau village in Moturiki and Yanuca Island in Serua.



Community consultations were undertaken prior to the project being carried out. Photo: Elliot Wright.



Participants during the Turtle Monitoring training held at Daku Village, Moturiki District, Lomaiviti Province. Photo: Elliot Wright



Participants of the Turtle Monitoring training in Moturiki Island. Photo: Elliot Wright



Participants during the Turtle Monitoring training held at Yanuca Village, Serua District, Serua Province.

Project Highlights

- Community consultations and engagement were conducted to identify potential eco-cultural tourism opportunities and community needs
- Preparation of an eco-tourism feasibility study and further discussion with communities.
- Refresher training for turtle monitors and ongoing community monitoring of turtles during nesting season for Yanuca and Moturiki. In these trainings the project sites were able to develop Eco-Tourism Business Plans for the types of eco-tourism activities they can provide. Moturiki identified craft, local foods, turtles and legends as eco-tour activities while Yanuca identified, handicraft, local cuisine and conservation (marine and land) as its eco-tour activities. These trainings were facilitated by Tourism Consultants Jessie McCombe and Campbell Diebolt, and PCDF.



Participants during the Turtle Monitoring training held at Yanuca Village, Serua District, Serua Province.



Tourism Consultant, Campbell Diebolt facilitates the Yanuca Eco-tourism training held in Yanuca village, Serua.



Participants during the Turtle Monitoring training held at Yanuca Village, Serua District, Serua Province.

Testimonial

"We have tourism activities happening in the island but usually from outside tour operators. At times the women are able to sell some of their handicraft and some of our local youths are engaged as tour guides. With this training, we realise that we can actually operate a community based and owned tourism business, organize these activities but work with the other tour operators and resorts. This way more income will be generated and the whole community will benefit".

~ Jiuta Lewanituva, former Police Officer and participant of training



Saula Domokamica of PCDF and Sitiveni Ratila, conduct water assessment at Nasau Village, Navakasiga District, BUA.

6.3: HEALTH IMPROVEMENT

Health remains a critical issue in most parts of Fiji due to the changes in diet and lifestyle choices and is exacerbated by the lack of access to basic health care. The **Health Improvement (HI) Programme** was established to strengthen and promote community health development across Fiji. We work towards this goal by responding to community health threats through health committees' activities; networking and partnering with international and local NGOs and organizing health training in rural communities for committees and community members. The Programme is mainly focused on strengthening food security and the access to quality safe drinking water and proper sanitation.

This year, PCDF implemented four projects under this programme;

1. **Food Security and Rural Water Management Project.**
2. **OXFAM Tropical Cyclone Winston Emergency Response**
3. **Drinking Water Safety and Security Planning Project**
4. **WASH Project in Ra Province**

6.3.1: FOOD SECURITY AND RURAL WATER MANAGEMENT PROJECT

Funded by  **Action on poverty**

 **3**
Villages

 **1**
Settlements

 **550+**
Population

The focus of the Food Security and Rural Water Management Project is to improve health through food and water security in the District of Navakasiga, Bua Province. The activities implemented under this project was to build capacity for health committees, water committees, women's groups and Navakasiga District School administration and students to understand the importance of healthy living through proper food dieting and clean water.

This initiative is the second phase of the Project which is funded by the Australian Foundation of the Peoples of Asia and the Pacific also known as Action on Poverty (AOP). Phase 1 of the Project (which was carried out in 2015) focused on the improvement of some level of water, sanitation and hygiene (WASH) in Navakasiga District.

Project Highlights

- **Nutrition Training for Health Committees and women's group & the distribution of vegetable seedlings and farming tools**

The Nutrition Training focused on enabling the communities of Navakasiga to diversify food sources and increase nutritious food preparations. This is after reports from Health Ministry showed the increasing cases of Non Communicable Diseases (NCDs) in Fiji due to poor dieting. Targeting the Health Committees and the women's groups of Navakasiga District, the participants underwent training on proper food preparation

and the importance of having a well-balanced meal from conception to adulthood. The training was well received by the District as it allowed the community members to be conscious on the type food that is being prepared for their family. Also as part of the training each community representative was provided vegetable seeds and some farming tools for communal use.



Saula Domokamica hands over seedlings and farming tools to students and teachers of Navakasiga District School

- **Construction of school nursery and provision of vegetable seeds and farm tools for Navakasiga District School.**

A school that has provided skills, discipline and education to its students, Navakasiga District School has been identified by its people as the best learning centre for their future leaders. As the only boarding school in the district, the project was able to assist the School with farming tools, vegetable seedlings and a school nursery. These were well received by the School Management, the School Principal and the students of Navakasiga. These resources would allow students to plant and grow their own food. Feedback from the Dietician Team in Nabouwalu who have been conducting nutritional status check-ups in rural schools in Bua shows that the students nutritional status have improved immensely through the proper food menu's the school has been providing to its students.



The newly constructed Navakasiga District School nursery.

- **DWSSP Training for Water Committees and Installation of First Flush Systems.**

The main focus of the Drinking Water Safety and Security Planning (DWSSP) Training was to build the capacity of water committees on good hygiene and sanitation practices. Moreover, the training was to enable the water committees to identify what a water secured village is and the capacity to install standard flush toilets. The training was of both theory and hands on, whereby participants were able to review their water safety plans, map out their water and waste systems and identify its risks. With that knowledge they would identify the type of sanitation system appropriate to how water secured the community is. As part of the training, PCDF's WASH Engineer team was able to install first flush systems for nine rainwater tanks in Navakasiga.



Men of Navakasiga help PCDF Engineers in the construction of the base for the first flush system water tanks.

- **Skills Training – proposal writing, networking and funding for village development committees**

The project implemented training on Budgeting and Proposal writing to the various development committee members in the district of Navakasiga. The participants consisted of representatives and leaders of women's groups, youth groups, village headmen, church leaders, health committees, village nurses, school and environment committees and the district representative. The two-day training took the participants through understanding the donors, 'their language' and requirements. It further described the requirements and dos and don'ts of writing proposals. This interactive session also provided the participants some real examples to relate the topics of discussion to situations that have been experienced. This training was requested by representatives of some of the development committees of Navakasiga, in their need to understand donor requirements that would help them to compile good strong proposals. Some of the committees were in the process of submitting proposals and requests to agencies and thus brought these to the training for further deliberations on topics like budgeting,

reporting and book keeping. The community of Nasau had just been provided with a project through support from WCS and has just begun to organize themselves on its implementation. This training had thus equipped them with the information to effectively manage their community marine project and also make it a success.



Project Officer Saula Domokamica conducts profiling sessions with the women of Navakasiga district.

• In-House Training

As part of PCDF's capacity building process, a team from the Rural Water Sewerage Department in Suva held a one day workshop at the Vunimaqo Deck for WASH Officers, Public Health Officers and WASH Engineers on the Rural Water Supply Management Plan Training (WSMP). This training was to familiarise staff with the "Processes" on how to carry out a WSMP Training in rural community. It also allowed our team to identify areas where PCDF could work with the Rural Water and Sewerage Department in addressing WASH Projects in Rural Communities.



The in-house capacity building process facilitated by the Rural Water Sewerage Department for WASH Engineers.



A parent of Navakasiga District School helps out in the school nursery.

Testimonial

"The Skills Training for Development Committees that was conducted by the PCDF team in Baravi Settlement has been a fruitful training to the 8 Village Committees from the respective communities but in particular the Education Committee of Navakasiga District School. After the training the committee with the assistance of the school Head-teacher was able to develop a proposal document to assist the school with its School Library and Computer Lab. Through the proposal writing the school managed to secure a funding of FJD \$170,000.00 from the Japanese Embassy. The breakdowns are as follows; \$100,000.00 for Infrastructure Materials, \$50,000 for the contractor and \$20,000 will be used by the Embassy to purchase library books and school computers".

~Jone Draunimasi, 56yrs, Mata ni Tikina Navakasiga (District representative)



Students of Navakasiga District School will benefit from the JICA funding for a new school library.

6.3.2: OXFAM TROPICAL CYCLONE WINSTON EMERGENCY RESPONSE

Funded by  **OXFAM**

 **14**
Villages

 **0**
Settlements

 **800+**
Population

The devastation caused by TC Winston was such that rehabilitation and recovery works continue to this day. As such PCDF in collaboration with OXFAM Fiji was assigned to provide water, sanitation and hygiene (WASH) assistance in the districts of Nagonenicolo and Nabobuco in Naitasiri. The aim of this initiative was to provide technical WASH support in the areas of expertise of PCDF, in the delivery of the Emergency Response. The activities implemented under this project include the construction of toilets with hand washing facilities and community health worker trainings for 14 villages in Koro Island and 8 villages in Naitasiri, directly benefiting a total of 805 individuals.



PCDF Engineers and OXFAM staff pose in front of the newly constructed toilet in Koro Island.

Project Highlights

- Construction of 146 toilets with hand washing facilities for 14 villages in Koro Island. Some of these were for individual families while others were for communal use.
- Community health worker training for the 14 villages of Koro. Besides basic hygiene and sanitation trainings the committees were trained on the maintenance of water pipes and toilet systems to enable them to maintain and carry out repair works when needed.
- Construction of 61 toilets with hand washing facility for 8 villages in the districts of Nagonenicolo and Nabobuco in Naitasiri.

Challenge

PCDF carried out the work post TC Winston when communities' priorities were to rebuild their homes and livelihoods rather than build WASH facilities



Community Health Worker training for Lomaiviti health workers held at the Lomaiviti Provincial Office.

Testimonial

1. "The flush toilets have provided much needed relief post Winston especially for our elderly village members because the toilets are easily accessible for them."
~ Eroni Tuimavana, Youth Representative, Nabuna Village, Cawa District, Koro.
2. "The Community Health Worker training has re-vitalized our health committee where we have dug new rubbish pits for the village and restarted our monthly cleanliness check around and within the village".
~ Salome Malumalumu, Health committee member, Navaga village, Cawa District, Koro.



Men of Nabobuco District in Naitasiri help out in the construction of toilet and washing facilities.

6.3.3: DRINKING WATER SAFETY AND SECURITY PLANNING PROJECT

Funded by 



The Drinking Water Safety and Security Planning (DWSSP) project is a partnership between UNICEF and PCDF to provide PCDF with additional support and resource in order to strengthen its capacity to undertake DWSSP.

Through this collaboration, PCDF was able to support the three communities of Narikoso, Nakorovou and Navuniivi in the Ra Province that required additional assistance for water system construction works and to complete their water system upgrades.

The partnership was based on the need to increase the capacity of the WASH sector within Fiji to undertake DWSSP. The DWSSP training package has been carried out for the three communities in Ra Province while the water system upgrades are in progress and expected to be completed by 2018. Stakeholders directly involved in this project phase were the Ra Provincial Office and UNICEF.



DWSSP training for water committees of Narikoso, Nakorovou and Navuniivi held at Navuniivi Village, Ra.

Project Highlights

- The DWSSP training package has been carried out, reviewed and updated for the three communities in Ra Province.

- Water system upgrades works involved digging of water pipe trenches from the water source, (located 9.8km from the communities) to the marked storage sites. The works were led by the men from the three communities. These works began in September but will be completed in 2018.



Men of Narikoso begin clearing up the route where water pipes will be laid to transfer water from the catchment to the storage sites.



The men will have to dig trenches in a distance of 9.8km, which is the distance between the water catchment and the storage site.



Men of Narikoso begin clearing up the route where water pipes will be laid to transfer water from the catchment to the storage sites.

6.3.4: WASH PROJECT IN RA PROVINCE

Funded by  Australian Government
Department of Foreign Affairs and Trade



In 2015, PCDF was engaged in a Fiji Community Development Program (FCDP) supported project to guide the communities of Saioko, Nabukadra and Nadogoloa in Ra Province through the process of developing their own Community Development Plans (CDPs). Through the CDP processes, the three communities identified Water, Sanitation and Hygiene (WASH) as a development need. Under the WASH initiative PCDF was able to conduct a workshop to build the capacity of the villages Water Committees (WC's) on Drinking Water Safety and sanitation systems' needs and assist the three communities in installing new latrines and repairing damaged ones (caused by TC Winston).

The WASH project focused on building the capacity of the Water Committees (WC's) of the three villages to monitor, manage and identify appropriate upgrades for their water and sanitation systems. The project directly supported 392 people from the 3 villages and was a collaboration between PCDF and FCDP now known as Facility Fiji.



Water committee members of Saioko identify the risks in their community's sanitation systems.

Project Highlights

- The Water Committees took lead roles in conducting the risk assessment on the community's waste system and were able to identify the appropriate infrastructures to address proper sanitation systems
- The Water Committees from the respective villages were able to build 17 new toilets (Saioko 5, Nabukadra 6 and Nadogoloa 6) and repaired 48 toilets (Saioko 12, Nabukadra 26 and Nadogoloa 10).



A newly constructed toilet in one of the villages in Ra.

- There were follow up visits (4) conducted to familiarise communities with the WASH Project objective, processes and its activities



Women of Saioko with their CDP developed through this project. Far left (in blue) is Tiriseyani Naulivou who facilitated the process.

- The Community Development Plans that started this initiative were endorsed by the Roko Tui Ra



Men in Nabukadra help PCDF's WASH Engineers in the construction of new toilets.



L-R Matilita Ceinaturaga (PCDF), Jone Driu (Ministry of iTaukei Affairs), District Representative (Levuka) and Feke Serau - Draunidalo (PCDF) during the piloting of the Ministry of iTaukei's Village Profiling Template at Tokou Village, Ovalau Island, LOMAIVITI

6.4: INSTITUTIONAL DEVELOPMENT

PCDF endeavors to strengthen its human resources capacities and organisational processes to enable it to effectively and efficiently continue to implement its programs. Some of our initiatives to develop and strengthen institutional capacity include staff personal development of knowledge and skills, organisational development with reviews of strategic plans and processes. We continue to strengthen internal capacities by sending our staff to capacity building workshops as well as hold in-house sessions that are relevant to the organisational and programme contexts. Besides these, organisational review of policies, infrastructure, staff appraisals, finance and other areas are conducted to keep in line with the changing contexts and the growth of the organisation.

Annual Organisational Planning

- The PCDF team started the New Year with a five-day Annual Planning Retreat at the Lagoon Resort in Deuba. Through reflective exercise, team members consulted seasonal calendars, stakeholders and each other to determine the best times for project and department activities. Time was also spent developing Key Performance Indicators (KPIs) for staff. The Planning Retreat was facilitated by Organisational Development Consultant, Erwin Brouwer.



PCDF staff at the Annual Planning Retreat in Deuba.

Finance Development

- PCDF's Finance Team received a major boost in financial operations following an in-house MYOB training facilitated by Christine Pollard, the Finance Director for Action on Poverty (AOP) Australia. The training has helped the team better manage internal financial operations and controls.



PCDF's Finance Manager, Feke Serau with AOP's Finance Director Christine Pollard

- Our Finance Department has also seen the installation of new payroll software. PCDF has changed from the manual calculations and entries (the normal practice) to this new software. This new software will help the Finance team calculate FNPF contribution, PAYE deductions, and sending staff pay slips soon after the pay run. The training was facilitated by Stands South Pacific Limited.



PCDF now uses a new payroll software.

Staff Capacity Building

- The outcome of a global consultation process on humanitarian standards was workshopped in Auckland from the 22nd – 25th of May. The workshop on Localization of Core Humanitarian Standards was organized for and attended by humanitarian actors and organisations from the Pacific regions who are involved in planning, managing or implementing humanitarian responses. Having recently taken up humanitarian work, PCDF was represented at the workshop by Natural Resource Management Coordinator Peni Seru. The workshop was organised by the Australian Council for International Development, Pacific Island Association of Non-Governmental Organisations (PIANGO) and supported by the Department of Foreign Affairs and Trade and the Ministry of Foreign Affairs and Trade. The civil society representatives from Fiji were the Fiji Council of Social Services, Pacific Disability Forum, Social Empowerment and Education Programme, femLINKpacific, Rotary Fiji and PCDF.



Fiji CSO representatives at the Localization of Core Humanitarian Standards Workshop in Auckland, NZ. Photo: Emele Duituturaga



Participants of the Humanitarian Responses to Disaster Training in Honiara, Solomon Islands.

- Plan International Australia (PIA) hosted a regional partners workshop on Humanitarian Responses to Disaster in Honiara, Solomon Islands from the 3rd – 7th of April. The workshop was organized to build capacity of PIA partners in the Pacific to be able to quickly and effectively respond to disasters across the Pacific. The training highlighted the different emergency response fundamentals, including humanitarian coordination, rapid needs assessments, international minimum standards and sensitivity in emergencies. PCDF was represented by the Executive Director Tevita Ravumaidama and Natural Resource Management Coordinator Peni Seru.



The Humanitarian Responses to Disaster Workshop was facilitated by Plan International Australia.



Participants of Tobu Village preventing traditional early warning system of disaster at the Disaster Risk Reduction Training in Nakuailaya District in Ra

“The benefit of Disaster Risk Reduction training to the people is to make them aware, to make them understand what their role in regards to a disaster is really. To also enable them to actively engage themselves in reducing the social-economic vulnerability to natural disaster and to climate change that we are now facing”.

~ Roko Tui Ra, Mosese Nakoroi.

7. FINANCIAL REPORT

**PARTNERS IN COMMUNITY DEVELOPMENT FIJI
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2017**

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PARTNERS IN COMMUNITY DEVELOPMENT FIJI

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2017

In accordance with a resolution of the Board, the members herewith submit the statement of financial position as at 30 September 2017, the statement of comprehensive income, the statement of changes in accumulated funds and the statement of cash flows for the year then ended on that date and report as follows:

Trustees and Board of Directors

Directors and Trustees of the organisation during the financial year and up to the date of this report were:

Trustees

- Sashi Singh
- Verona Lucas

Board of Directors

- Sashi Singh (Chairperson)
- Tevita Ravumaidama (Executive Director)
- Iliapi Tuwai
- Koila Costello-Olsson
- Monica Raghwan
- Viliame Rabici
- Suliasi Batikawai
- Howard Politini
- Ilaitia Tamata
- Verona Lucas

Principal Activity

Our principal activity during the financial year was to work with the people of Fiji in programs that assist in human, health and environment development.

Results

The operating profit of the organisation for the year was \$808,323 (2016: Loss \$67,690).

Bad and Doubtful Debts

Prior to the completion of the organisation's financial statements, the directors took reasonable steps to ascertain that action had been taken in relation to the writing off bad debts and the provision for doubtful debts. In the opinion of the directors, adequate provision has been made for doubtful debts.

As at the date of this report, the directors are not aware of any circumstances, which would render the amount written off for bad debts, or the provision for doubtful debts in the organisation, inadequate to any substantial extent.

Non-Current Assets

Prior to the completion of the financial statements of the organisation, the directors took reasonable steps to ascertain whether any non-current assets were unlikely to be realised in the ordinary course of business compared to their values as shown in the accounting records of the organisation. Where necessary these assets have been written down or adequate provision has been made to bring the values of such assets to an amount that they might be expected to realise.

PARTNERS IN COMMUNITY DEVELOPMENT FIJI

DIRECTORS' REPORT continued

FOR THE YEAR ENDED 30 SEPTEMBER 2017

Non-Current Assets

As at the date of this report, the directors are not aware of any circumstances which would render the values attributed to non-current assets in the organisation's financial statements misleading.

Unusual Transactions

In the opinion of the directors, the results of the operations of the organisation during the financial year were not substantially affected by any item, transaction or event of a material and unusual nature likely, in the opinion of the directors, to affect substantially the results of the operations of the organisation in the current financial year, other than those reflected in the financial statements.

Events Subsequent to Balance Date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the organisation, the results of those operations, or the state of affairs of the organisation in future financial years.

Other Circumstances

As at the date of this report:

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

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

Directors Benefits

Since the end of the previous financial year, no member of the directors has received or become entitled to receive a benefit (other than those included in the aggregate amount of emoluments received or due and receivable by directors shown in the financial statements or received as the fixed salary of a full-time employee of the organisation) or of a related corporation by reason of a contract made by the organisation or by a related corporation with the directors or with a firm of which he is a member, or with a organisation in which he has a substantial financial interest.

PARTNERS IN COMMUNITY DEVELOPMENT FIJI
DIRECTORS' REPORT continued
FOR THE YEAR ENDED 30 SEPTEMBER 2017

AUDITOR INDEPENDENCE

The directors have obtained an independence declaration from the organisation's auditor, Ernst & Young. A copy of the auditor's independence declaration is set out in the Auditor's Independence Declaration to the Directors of Partners in Community Development Fiji on page 39.

Signed in accordance with a resolution of the Board of Directors.

Dated this 13th day of July 2018.



Chairman



Executive Director

PARTNERS IN COMMUNITY DEVELOPMENT FIJI

STATEMENT BY DIRECTORS

FOR THE YEAR ENDED 30 SEPTEMBER 2017

In accordance with the resolution of the Board of Directors of Partners in Community Development Fiji, we state that in the opinion of the directors:

- i. the accompanying statement of comprehensive income of the organisation is drawn up so as to give a true and fair view of the results of the organisation for the year ended 30 September 2017;
- ii. the accompanying statement of changes in accumulated funds of the organisation is drawn up so as to give a true and fair view of the changes in accumulated funds of the organisation for the year ended 30 September 2017;
- iii. the accompanying statement of financial position of the company is drawn up so as to give a true and fair view of the state of affairs of the organisation as at 30 September 2017;
- iv. the accompanying statement of cash flows of the organisation is drawn up so as to give a true and fair view of the cash flows of the organisation for the year ended 30 September 2017;
- v. all related party transactions have been adequately recorded in the books of the organisation.

For and on behalf of the Board and in accordance with a resolution of the Directors.

Dated this 13th day of July 2018.



Chairman



Executive Director



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Fax: +679 330 0612

Auditor's Independence Declaration to the Directors of Partners in Community Development Fiji


As lead auditor for the audit of Partners in Community Development Fiji for the financial year ended 30 September 2017, I declare to the best of my knowledge and belief, there have been:

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

This declaration is in respect of Partners in Community Development Fiji.



Ernst & Young
Chartered Accountants



Sikeli Tuinamuana
Partner
Suva, Fiji

13 July 2018



Independent Audit Report

To the members of Partners in Community Development Fiji

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Partners in Community Development Fiji (“the Organisation”), which comprise the statement of financial position as at 30 September 2017, the statement of comprehensive income, the statement of changes in accumulated funds and the 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 Organisation as at 30 September 2017, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs).

Basis for Opinion

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

Responsibilities of the management and Directors for the Financial Statements

The management and Directors are responsible for the preparation and fair presentation of the financial statements in accordance with IFRS for SMEs and the Charitable Trust Act, and for such internal control as the management and Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the management and Directors are responsible for assessing the Organisation’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management and Directors either intend to liquidate the Organisation or to cease operations, or have no realistic alternative but to do so.

The management and Directors are responsible for overseeing the Organisation’s financial reporting process.



Independent Audit Report continued

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 ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud and error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with ISA, we exercise professional judgement and maintain professional 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 Organisation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the management's and Directors' use of 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 Organisation's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures, are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organisation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



Independent Audit Report continued

Auditor's Responsibilities for the Audit of the Financial Statements continued

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

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

A handwritten signature in black ink, appearing to read 'Ernst & Young'.

Ernst & Young
Chartered Accountants

A handwritten signature in black ink, appearing to read 'Sikeli Tuinamuana'.

Sikeli Tuinamuana
Partner
Suva, Fiji

13 July 2018

PARTNERS IN COMMUNITY DEVELOPMENT FIJI
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 SEPTEMBER 2017

		2017	2016
Income	Notes	\$	\$
Grant income	3a	1,016,764	1,111,020
Rental income	3b	9,400	14,450
Other income	3c	<u>84,423</u>	<u>22,229</u>
Total operating income		<u>1,110,587</u>	<u>1,147,699</u>
Project expenses	4	(1,038,965)	(1,097,460)
Administrative and operating expenses	5	<u>(162,987)</u>	<u>(117,929)</u>
Total operating expenses		<u>(1,201,952)</u>	<u>(1,215,389)</u>
Loss from operations		(91,365)	(67,690)
Change in fair value of investment properties	9	<u>899,688</u>	<u>-</u>
Net profit/ (loss) for the year		808,323	(67,690)
Other comprehensive income			
Revaluation increment for land and buildings	8	<u>1,070,309</u>	<u>-</u>
Total comprehensive income/ (loss) for the year		<u><u>1,878,632</u></u>	<u><u>(67,690)</u></u>

The accompanying notes form an integral part of this Statement of Comprehensive Income.

PARTNERS IN COMMUNITY DEVELOPMENT FIJI
STATEMENT OF CHANGES IN ACCUMULATED FUNDS
FOR THE YEAR ENDED 30 SEPTEMBER 2017

	2017	2016
	\$	\$
Accumulated funds		
Balance at 1 October	351,729	419,419
Add: Net profit/ (loss) for the year	<u>808,323</u>	<u>(67,690)</u>
Balance at 30 September	<u>1,160,052</u>	<u>351,729</u>
Asset revaluation reserve	\$	\$
Balance at 1 October	-	-
Add: Revaluation increment	<u>1,070,309</u>	<u>-</u>
Balance at 30 September	<u>1,070,309</u>	<u>-</u>
Total accumulated funds	<u>2,230,361</u>	<u>351,729</u>

The accompanying notes form an integrated part of the Statement of Changes in Equity.

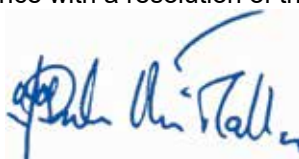
PARTNERS IN COMMUNITY DEVELOPMENT FIJI
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2017

	Notes	2017 \$	2016 \$
Current assets			
Cash and cash equivalents	13	145,567	115,152
Receivables	6	22,463	103,656
Other assets	7	<u>4,268</u>	<u>4,269</u>
		<u>172,298</u>	<u>223,077</u>
Non-current assets			
Property, plant and equipment	8	1,356,901	422,020
Investment property	9	<u>1,000,000</u>	<u>-</u>
		<u>2,356,901</u>	<u>422,020</u>
Total assets		<u>2,529,199</u>	<u>645,097</u>
Current liabilities			
Bank overdraft	13	49,625	54,832
Trade and other payables	10	24,352	30,535
Employee benefit liability		17,648	23,077
Project funds unexpended	11	<u>197,305</u>	<u>184,924</u>
		<u>288,930</u>	<u>293,368</u>
Non - current liability			
Deferred income	12	<u>9,908</u>	<u>-</u>
		<u>9,908</u>	<u>-</u>
Total liabilities		<u>298,838</u>	<u>293,368</u>
Net assets		<u><u>2,230,361</u></u>	<u><u>351,729</u></u>
Equity			
Accumulated funds		1,160,052	351,729
Asset revaluation reserve		<u>1,070,309</u>	<u>-</u>
Total accumulated funds		<u><u>2,230,361</u></u>	<u><u>351,729</u></u>

Signed for and on behalf of the board and in accordance with a resolution of the Directors.



Chairman



Executive Director

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

PARTNERS IN COMMUNITY DEVELOPMENT FIJI
STATEMENT OF CASH FLOWS
AS AT 30 SEPTEMBER 2017

	Note	2017 \$	2016 \$
Cash flow from Operating Activities			
Cash receipts from donors		1,029,145	984,741
Cash receipts from other operating activities		184,924	17,179
Payments to suppliers and employees		(1,170,514)	(1,144,957)
Net cash from/ (used) in Operating Activities		<u>43,555</u>	<u>(143,037)</u>
Cash flow from Investing Activities			
Payment for property, plant & equipment		(7,934)	(8,808)
Proceeds from sale of property, plant & equipment		<u>-</u>	<u>19,500</u>
Net cash (used)/ from in Investing Activities		<u>(7,934)</u>	<u>10,692</u>
Net increase/ (decrease) in cash and cash equivalents		35,621	(132,345)
Cash and cash equivalents at 1 October		<u>60,321</u>	<u>192,666</u>
Cash and cash equivalents at 30 September	13	<u><u>95,942</u></u>	<u><u>60,321</u></u>

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

PARTNERS IN COMMUNITY DEVELOPMENT FIJI

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2017

1. GENERAL INFORMATION

The financial statements of Partners in Community Development Fiji ("the Organisation") for the year ended 30 September 2017 were authorised for issue in accordance with a resolution of the Directors on _____. The Organisation is a charitable trust registered in Fiji and was formed in 2002.

The principal activities of the company are described in Note 16.

2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the convention of historical cost accounting except for land & buildings in property, plant & equipment and investment properties that have been measured at fair value.

Statement of compliance

The financial statements have been drawn up in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities issued by the International Auditing Standards Board ("IASB").

2.2 Changes in accounting policy

Revaluation of land & buildings in property, plant & equipment and investment properties

The organisation re-assessed its accounting for land and buildings in property, plant & equipment and investment properties with respect to measurement of land and buildings after initial recognition. The Organisation had previously measured all land and buildings using the cost model, whereby, after initial recognition of the asset, it was carried at cost less accumulated depreciation and accumulated impairment losses.

The Organisation elected to change the method of accounting for land and buildings in property, plant & equipment and investment properties, since the Organisation believes that revaluation model more effectively demonstrates the financial position of property, plant and equipment and investment properties.

After initial recognition, the Organisation uses the revaluation model, whereby land and buildings in property, plant & equipment and investment properties will be remeasured at fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The company adopted this method in 2017.

2.3 Summary of significant accounting policies

a) Trade receivables

Trade and other receivables are recognized at their cost less provision for doubtful debts. The collectability of debt is assessed at year end and provision for doubtful debts is made for any doubtful amounts.

PARTNERS IN COMMUNITY DEVELOPMENT FIJI

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 SEPTEMBER 2017

2.3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continued

b) Property, plant and equipment

Items of plant and equipment are measured at historical cost, except for land and buildings that have been measured at fair value less accumulated depreciation on buildings and impairment losses recognised at the date of revaluation. Valuations are performed by independent valuers with sufficient frequency to ensure that the carrying amount does not differ materially from the fair value.

A revaluation surplus is recorded in other comprehensive income and credited to the asset revaluation reserve in equity. However, to the extent that it reverses a revaluation deficit of the same asset previously recognised in profit or loss, the increase is recognised in profit and loss. A revaluation deficit is recognised in the statement of comprehensive income, except to the extent that it offsets an existing surplus on the same asset recognised in the asset revaluation reserve.

Accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset. Upon disposal, any revaluation reserve relating to the particular asset being sold is transferred to retained earnings.

The following annual rates are used:

	Rates
Buildings	2.5%
Motor vehicles	20%
Furniture & fittings	10%
Office equipment	20%

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of comprehensive income in the year the asset is derecognised.

The asset's residual values, useful lives and methods of depreciation are reviewed, and adjusted if appropriate, at each financial year end.

As at 30 September 2017, fair values of the properties are based on valuations. Freehold land and buildings were revalued on 29 August 2017 by Rolle & Associates, an independent valuer.

PARTNERS IN COMMUNITY DEVELOPMENT FIJI

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 SEPTEMBER 2017

2.3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continued

c) Investment property

Investment properties principally comprising freehold land and buildings are held to earn rentals and/ or for capital appreciation, are measured initially at cost including transaction costs. Subsequent to initial recognition, investment properties are stated at fair value, which reflects market conditions at the balance date. Gains or losses arising from changes in the fair values of investment properties are included in profit and loss for the year in which they arise. Rental income from investment properties are accounted for as described in note 2.3 (d).

d) Income

The Organisation recognises revenue as it provides services. For grants received for specific purposes, these are recognised as revenue when the conditions attached to the grants and funds have been met. Until those conditions are met, receipt of grants and funds in advance is accounted for as unexpended funds and recognised as a liability.

Rental income from property is recognised as income on a straight line basis over the term of the lease.

Consultancy income is recognised as income in the profit and loss as services are performed.

e) Trade payables

Liabilities for trade creditors and other amounts are carried at cost (inclusive of VAT where applicable) which is the fair value of the consideration to be paid in the future for goods and services received whether or not billed to the entity. Payables to related parties are carried at the principal amount. Interest when charged by the lender, is recognized as an expense when incurred.

f) Employee entitlements

Employee entitlements relating to annual leave benefit represents the amount which the organisation has a present obligation to pay resulting from the employees' services provided up to balance date.

Annual leave

Liabilities for wages and salaries and annual leave are recognized, and are measured as the amount unpaid at the reporting date at current pay rates in respect of employees' services up to that date.

g) Project funds unexpended

Unexpended project funds represent the balance of specific funds for which obligations have not been performed.

PARTNERS IN COMMUNITY DEVELOPMENT FIJI
NOTES TO THE FINANCIAL STATEMENTS continued
FOR THE YEAR ENDED 30 SEPTEMBER 2017

2.3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continued

h) Value added tax ("VAT")

The financial statements have been prepared inclusive of Value added tax ("VAT").

i) Foreign currency

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

j) Comparative figures

Comparative figures have been amended where necessary, for changes in presentation in the current year.

3. INCOME	2017	2016
a) Grant income	\$	\$
Education, capacity & livelihood enhancement		
IFAD - PHVA project	-	126,123
OXFAM - Relief & livelihood project	76,234	147,308
Agrana	7,908	14,336
FCDP - CAP 2 project	-	53,287
FCDP - Livelihood project	21,642	36,750
SPC project	70,957	-
BfdW project	<u>241,893</u>	<u>-</u>
	418,634	377,804
Natural Resource Management		
Bread for the World (Bfdw)	-	301,672
AOP - Water and food security project	-	7,673
FSPI - Child centred climate change adaption prog project	3,300	14,089
ACIAR project	19,512	91,921
AOP - Food security and water project 2016 - 2017	86,381	23,557
AOP - Food security and water project 2017 - 2018	7,516	-
PLAN - BDRM 2016 - 2017 project	82,888	32,969
PLAN - Relief project	36,630	227,455
Department of Conservation NZ - Turtle monitoring project	61,445	-
PLAN - BDRM 2017 - 2018 project	<u>44,896</u>	<u>-</u>
	342,568	699,336

PARTNERS IN COMMUNITY DEVELOPMENT FIJI
NOTES TO THE FINANCIAL STATEMENTS continued
FOR THE YEAR ENDED 30 SEPTEMBER 2017

	2017	2016
	\$	\$
3. INCOME continued		
a) Grant income continued		
Health Improvement		
FCDP - WASH project	41,947	14,766
UNICEF - WASH project	82,885	19,114
OXFAM - WASH project	<u>130,730</u>	<u>-</u>
	<u>255,562</u>	<u>33,880</u>
	<u>1,016,764</u>	<u>1,111,020</u>
	\$	\$
b) Rental income	<u>9,400</u>	<u>14,450</u>
c) Other revenue	\$	\$
Release of fixed grant income	1,758	-
Consultancy and other income	<u>82,665</u>	<u>22,229</u>
	<u>84,423</u>	<u>22,229</u>
4. PROJECT EXPENSES	\$	\$
Education, capacity & livelihood enhancement		
IFAD - PHVA project	-	95,477
OXFAM - Relief & livelihood project	76,233	166,424
Agrana	7,908	14,333
FCDP - CAP 2 project	-	53,497
FCDP - Livelihood project	21,642	51,121
SPC project	85,480	-
BfdW project	<u>245,673</u>	<u>-</u>
	436,936	380,852
Natural Resource Management		
AOP - Food security and water project 2016 - 2017	86,490	7,248
AOP - Food security and water project 2017 - 2018	7,516	-
BfdW- EED project	-	286,322
FSPI - Child centred climate change adaption project	3,300	14,089
ACIAR project	19,512	97,087
AOP - Relief project	-	5,466
PLAN - BDRM 2016 - 2017 project	82,888	45,855
PLAN - Relief project	36,630	225,792
Department of Conservation NZ - Turtle monitoring project	61,445	-
PLAN - BDRM 2017 - 2018 project	<u>44,896</u>	<u>-</u>
	342,677	681,860

PARTNERS IN COMMUNITY DEVELOPMENT FIJI
NOTES TO THE FINANCIAL STATEMENTS continued
FOR THE YEAR ENDED 30 SEPTEMBER 2017

4. PROJECT EXPENSES continued

	2017	2016
	\$	\$
Health Improvement		
FCDP - WASH project	41,947	15,633
UNICEF - WASH project	82,885	19,115
OXFAM - WASH project	<u>134,520</u>	<u>-</u>
	<u>259,352</u>	<u>34,748</u>
	<u>1,038,965</u>	<u>1,097,460</u>

5. ADMINISTRATION EXPENSES

	\$	\$
Accounting fees	17,771	-
Audit fees - organisation	7,000	9,177
- projects	7,483	-
Bad debts expense	36,672	-
Depreciation	43,050	53,577
Interest expense	7,064	5,285
Personnel expenses	21,448	26,567
Property expenses	10,317	3,418
Training expenses	8,470	17,035
Travel expenses	<u>3,712</u>	<u>2,870</u>
	<u>162,987</u>	<u>117,929</u>

6. TRADE RECEIVABLES

	\$	\$
Trade receivables	25,720	77,406
Less: Provision for doubtful debts	<u>(25,720)</u>	<u>-</u>
	-	77,406
Advance to employees	2,885	6,705
Employees business advance	<u>19,578</u>	<u>19,545</u>
	<u>22,463</u>	<u>103,656</u>

7. OTHER ASSETS

	\$	\$
Refundable deposits	<u>4,268</u>	<u>4,269</u>

8. PROPERTY, PLANT AND EQUIPMENT

	\$	\$
Freehold land		
<u>Valuation 2017</u>		
At 1 October	165,000	165,000
Transfer to investment property	(60,000)	-
Revaluation adjustment	<u>845,000</u>	<u>-</u>
At 30 September	<u>950,000</u>	<u>165,000</u>
Net book value	<u>950,000</u>	<u>165,000</u>

PARTNERS IN COMMUNITY DEVELOPMENT FIJI
NOTES TO THE FINANCIAL STATEMENTS continued
FOR THE YEAR ENDED 30 SEPTEMBER 2017

	2017	2016
	\$	\$
8. PROPERTY, PLANT AND EQUIPMENT continued		
Buildings		
<i>Valuation 2017</i>		
At 1 October	297,474	297,474
Transfer to investment property	(75,000)	-
Reversal of depreciation	(97,783)	-
Revaluation adjustment	<u>225,309</u>	<u>-</u>
At 30 September	350,000	297,474
<i>Depreciation and impairment</i>		
At 1 October	125,034	117,597
Transfer to investment property	(32,813)	-
Annual depreciation	5,562	7,437
Reversal of depreciation	<u>(97,783)</u>	<u>-</u>
At 30 September	-	125,034
Net book value	<u>350,000</u>	<u>172,440</u>
Furniture and fittings		
<i>Cost</i>		
At 1 October	<u>26,306</u>	<u>26,306</u>
At 30 September	26,306	26,306
<i>Depreciation and impairment</i>		
At 1 October	23,532	23,142
Annual depreciation	<u>390</u>	<u>390</u>
At 30 September	<u>23,922</u>	<u>23,532</u>
Net book value	<u>2,384</u>	<u>2,774</u>
Motor vehicles		
<i>Cost</i>		
At 1 October	184,944	240,944
Disposals during the year	<u>-</u>	<u>(56,000)</u>
At 30 September	184,944	184,944
<i>Depreciation and impairment</i>		
At 1 October	129,872	150,938
Annual depreciation	24,658	34,934
Disposals during the year	<u>-</u>	<u>(56,000)</u>
At 30 September	<u>154,530</u>	<u>129,872</u>
Net book value	<u>30,414</u>	<u>55,072</u>

PARTNERS IN COMMUNITY DEVELOPMENT FIJI
NOTES TO THE FINANCIAL STATEMENTS continued
FOR THE YEAR ENDED 30 SEPTEMBER 2017

	2017	2016
	\$	\$
8. PROPERTY, PLANT AND EQUIPMENT continued		
<u>Office equipment</u>		
<u>Cost</u>		
At 1 October	68,463	89,476
Additions during the year	7,934	8,808
Disposals during the year	-	(29,821)
At 30 September	76,397	68,463
<u>Depreciation and impairment</u>		
At 1 October	41,729	54,009
Annual depreciation	10,565	10,816
Disposals during the year	-	(23,096)
At 30 September	52,294	41,729
Net book value	24,103	26,734
Net written down value	1,356,901	422,020
9. INVESTMENT PROPERTY	\$	\$
<u>Freehold land</u>		
<u>Valuation 2017</u>		
At 1 October	-	-
Transfer from property, plant & equipment	60,000	-
Remeasurement of fair value recognised in profit & loss	680,000	-
At 30 September	740,000	-
Net book value	740,000	-
<u>Building</u>		
<u>Valuation 2017</u>		
At 1 October	-	-
Transfer from property, plant & equipment	40,312	-
Remeasurement of fair value recognised in profit & loss	219,688	-
At 30 September	260,000	-

PARTNERS IN COMMUNITY DEVELOPMENT FIJI
NOTES TO THE FINANCIAL STATEMENTS continued
FOR THE YEAR ENDED 30 SEPTEMBER 2017

	2017	2016
	\$	\$
9. INVESTMENT PROPERTY continued		
<u>Depreciation and impairment</u>		
At 1 October	-	-
Transfer from property, plant & equipment	32,813	-
Annual depreciation	1,875	-
Reversal of accumulated depreciation	<u>(34,688)</u>	<u>-</u>
At 30 September	<u>-</u>	<u>-</u>
Net book value	<u>260,000</u>	<u>-</u>
Net written down value	<u>1,000,000</u>	<u>-</u>
10. TRADE AND OTHER PAYABLES	\$	\$
Trade creditors	15,894	29,985
Other payables	<u>8,458</u>	<u>550</u>
	<u>24,352</u>	<u>30,535</u>
11. PROJECT FUNDS UNEXPENDED	\$	\$
Project Name		
FSPI - Child Centred Climate Change Adaption Project	10,337	13,637
WASH - UNICEF	-	82,885
Agrana project	5,257	2,164
FCDP - WASH project	-	13,589
FCDP - Livelihood project	-	3,250
PLAN BDRM - 2016/ 2017	4,635	58,245
Others	-	11,152
AOP Fund - Food Security 2017/2018	55,500	-
Oxfam Livelihood & Relief Project	4,736	-
Oxfam - WASH project	376	-
PLAN - Flood relief project	1,561	-
BFDW project	64,505	-
PLAN - BDRM 2017/2018	49,947	-
Turtle monitoring and ecosystem project	<u>451</u>	<u>-</u>
	<u>197,305</u>	<u>184,922</u>

PARTNERS IN COMMUNITY DEVELOPMENT FIJI
NOTES TO THE FINANCIAL STATEMENTS continued
FOR THE YEAR ENDED 30 SEPTEMBER 2017

	2017	2016
	\$	\$
12. DEFERRED INCOME		
Balance as at 1 October	-	-
Add: Additions during the year	11,665	-
Less: Release of fixed grant revenue	<u>(1,758)</u>	<u>-</u>
	<u>9,908</u>	<u>-</u>

13. CASH AND CASH EQUIVALENTS

For the purpose of the statement of cash flows, cash comprises cash on hand and at bank and foreign account balances. Cash as at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:

Cash at bank	\$	\$
PCDF- HRD Account	(18)	81,666
PCDF- General Account	10,511	-
PCDF- MORDI (BSP)	(3)	(3)
PCDF- NRM Account	298	-
PCDF-CBMRMCCIP	371	430
PCDF-Small Grant Account	17,085	32,243
PCDF-PHVA (BSP)	26	619
PCDF-PLAN Account	33,245	-
Petty Cash	293	211
PCDF-PHVA Project	(14)	(14)
PCDF -OXFAM Account	(11)	-
PCDF-BFDW Account	<u>83,784</u>	<u>-</u>
	<u>145,567</u>	<u>115,152</u>
Bank overdraft	\$	\$
PCDF- General Account	-	13,212
PCDF- Service Account	49,625	35,038
PCDF- NRM Account	<u>-</u>	<u>6,582</u>
	<u>49,625</u>	<u>54,832</u>

Reconciliation of cash

For the purposes of the statement of cash flows, cash includes cash on hand and at the bank, term deposits, and bank overdrafts. Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

	\$	\$
Cash at bank	145,567	115,152
Bank overdraft	<u>(49,625)</u>	<u>(54,832)</u>
	<u>95,942</u>	<u>60,320</u>

PARTNERS IN COMMUNITY DEVELOPMENT FIJI

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 SEPTEMBER 2017

14. RELATED PARTIES

Key management personnel

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the organisation, directly or indirectly, including any Director (whether executive or otherwise of the organisation).

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

Tevita Ravumaidama	<i>Executive Director</i>
Feke Serau	<i>Office & Finance Manager</i>
Matilita Kedrayate	<i>Programme Coordinator</i>
Tiriseyani Naulivou	<i>Programme Development & Monitoring Manager</i>

Key management personnel continued

The aggregate compensation of key management personnel comprises of short term benefits and is set out below:

	2017	2016
	\$	\$
Salaries and other short term benefits	<u>152,551</u>	<u>153,253</u>

15. COMMITMENTS AND CONTINGENCIES

a) Capital expenditure commitments at balance date amounted to Nil (2016: Nil).

b) Contingent liabilities - Nil (2016: Nil).

16. PRINCIPAL ACTIVITIES

Our principal activity during the financial year was to work with the people of Fiji in programs that assist in human, health and environment development.

17. ORGANISATION DETAILS

Registered office/ principal place of business

8 Denison Road,
Suva, Fiji

Number of Employees as at year end

As at balance date, the company employed 19 permanent employees (2016: 24 employees).



“The flush toilets have provided much needed relief post Winston especially for our elderly village members because the toilets are easily accessible for them.”

~ Eroni Tuimavana, Youth Rep, Nabuna Village, Cawa District, Koro.

The OXFAM funded project in Koro Island also included disabled friendly WASH facilities



PCDF Board Members. (L-R) Mr. Tevita Ravumaidama, Ms. Koila Costello, Mr. Sashi Singh, Mrs. Verona Lucas, Mr. Howard Politini

8. APPENDICES

Appendix 1: PCDF Board of Directors

The PCDF Board of Directors is a seven-member team of professionals who volunteer their time to guide our organization in ensuring that we continue to drive towards achieving our goals and uphold the principles of good governance.

The PCDF members select the Board of Directors at its annual meetings where the organisations audited financial accounts and programme reports are presented. The members monitor the performance of the Board against PCDF's Constitution.

The Board in turn, appoints the Executive Director and monitors the operations of PCDF, guided by the operational handbook and other policy guidelines of the organisation.

The members also select the PCDF Trustees who are not part of the Board but who possess institutional knowledge of the organization.

Trustees

- Mr. Sashi Singh
- Mrs. Verona Lucas

Board of Directors

- Mr. Sashi Singh – Chairperson
- Mr. Tevita Ravumaidama – Ex-officio member/ Board Secretariat
- Mr. Iliapi Tuwai
- Ms. Koila Costello
- Ms. Monica Raghwan
- Ms. Violet Savu
- Mr. Suliasi Batikawai
- Mr. Viliame Rabici
- Mr. Howard Politini
- Mr. Ilaitia Tamata

PCDF Members

- Mrs. Alisi Daurewa
- Mr. Howard Politini
- Mr. Iliapi Tuwai
- Ms. Koila Costello
- Mr. Laitia Tamata
- Ms. Monica Raghwan
- Mr. Radike Qereqeretabua
- Mr. Rajeshwar Singh
- Mr. Sashi Singh
- Mrs. Suliana Siwatibau
- Ms. Violet Savu
- Mr. Vikash Kumar
- Mr. Suliasi Batikawai

Appendix 2: Staff of PCDF



PCDF Staff at the end of the 2017 Annual Organisational Planning held at the Lagoon Resort in Deuba.

As an organisation grows, so does its programmes and staff. PCDF staff numbers have increased over the years, which reflects the growing work and services the organisation is providing to its target communities in Fiji. We have had the record number of staff so far totaling to 25 personnel.

Management Team

Tevita Ravumaidama.....	Executive Director
Matilita Ceinaturaga.....	Programme Manager
Tiriseyani Naulivou.....	Monitoring and Development Manager
Feke Serau - Draunidalo.....	Finance and Office Manager

Administrative and Finance Team

Ilisapeci Rayasi.....	Finance Officer
Ferine Bano.....	Finance Assistant and Administration Officer
Kenneth Gortz.....	IT Officer
Filipe Waqairagata.....	Graphics Designer
Grace Fox.....	Media Officer
Susana Lewanituva.....	Receptionist/Admin Support
Luke Sivo.....	Security Officer/ Caretaker
Apenisa Tareguci.....	Security Officer/ Caretaker

Community Capacity and Livelihood Enhancement Programme Team

Nemani Susu.....	Project Coordinator
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Health Improvement Programme Team

Ilisoni Tuinasavusavu.....	WASH Coordinator
Saula Domokamica.....	Project Technical Officer
Jimaima Kuruwale.....	Public Health Promotion Officer
Kesaia Vakaloloma.....	Public Health Promotion Officer
Ulaiasi Tukana.....	Public Health Promotion Officer
Saimoni Ratuqa.....	WASH Engineer
Viliame Cama.....	WASH Engineer
Vilive Tavabulabula.....	WASH Engineer
Petero Curulau.....	WASH Engineer

Natural Resource Management Programme Team

Peni Seru.....	NRM Coordinator
Sailasa Tagica.....	Project Technical Officer
Sainimere Toalagi.....	Project Technical Officer



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"The pair of arms cradling Fiji, the region and the globe, is God working through each of us nurturing, guiding and empowering us to achieve equitable, holistic and sustainable livelihoods"



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Department of Foreign Affairs and Trade



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Department of
Conservation
Te Papa Atawhai



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