

The background of the cover is a light-colored photograph of a modern building. In the foreground, there is a dark sign with a white rectangular area. The building has several windows with white frames. In the bottom left corner, there are some green plants. The overall tone is professional and clean.

# LA

LEGAL AID  
COMMISSION

## ANNUAL REPORT **2021-2023**

PARLIAMENTARY PAPER NO. OF 69/24

Providing Greater Access to Justice for all Fijians

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## ABOUT LEGAL AID COMMISSION FIJI

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

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

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

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

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

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

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

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

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

## *WE ARE PRESENT ACROSS FIJI*



***57,908*** PERSONS ASSISTED

## VISION

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

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

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

## MISSION

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

“

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

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

## CHAIRMAN'S REPORT



During the period spanning 2021 to 2023, the Legal Aid Commission remained steadfast in its commitment to ensure equal access to justice for all Fijians and to those who have made Fiji their home, regardless of their socio-economic backgrounds. This report encapsulates the significant milestones achieved and the ongoing efforts undertaken by the Commission to fulfill its legal mandate.

Over these three years, the Legal Aid Commission witnessed remarkable growth and development. We expanded our presence across Fiji, establishing multiple branches to extend our reach to even the most remote areas of the country. This expansion has not only increased our national footprint but has also facilitated greater access to legal aid services for those who need it most.

We are proud to report that our representation number of assisted member of public has expanded significantly, reflecting the increasing demand for legal assistance among Fijians. Despite the challenges posed by the COVID-19 pandemic, we remained resilient and adapted our operations to ensure uninterrupted service delivery. Through innovative measures such as remote consultations and digital platforms, we continued to provide vital legal aid services to our clients.

Throughout this period, we remained committed to upholding the principles of professionalism, efficiency, and quality in all aspects of our work. We invested in the continuous training and capacity building of our staff, equipping them with the necessary skills and expertise to meet the evolving needs of our clients and members of the public who need our legal assistance. We also focused on enhancing our organizational capacity, streamlining processes, and leveraging technology to improve service delivery.

Our partnership with the Fijian Government has been instrumental in our success, enabling us to expand our services and reach more communities across the country. We are grateful for their unwavering support and commitment to advancing access to justice for all Fijians.

As we look to the future, the Legal Aid Commission remains steadfast in its mission to ensure that no Fijian and those who have made Fiji their home is denied access to justice due to financial constraints or other barriers. We are dedicated to continuing our efforts to provide professional, efficient, and quality legal services to the people of Fiji, upholding the principles of justice and equality for all. Together, let us forge ahead on this journey, making meaningful strides towards a more just and equitable society.

.....  
ROPATE GREEN LOMAVATU



## DIRECTOR'S REPORT



Over the course of the years 2021 to 2023, the Legal Aid Commission embarked on a journey marked by significant progress and unwavering commitment to its core principles. This report encapsulates the key achievements and ongoing initiatives undertaken by the Commission during this period.

Expanding upon our foundational principle of ensuring equal access to justice for all Fijians, the Legal Aid Commission made substantial strides in extending its services to communities across the nation. Through the establishment of multiple branches and offices in both urban centres, remote and maritime areas, we significantly enhanced our national presence, reaching individuals who previously lacked access to legal aid services.

Despite the unprecedented challenges posed by the COVID-19 pandemic, the Commission demonstrated resilience and adaptability in maintaining legal service delivery. Leveraging technology and innovative solutions, we transitioned seamlessly to remote work environments, ensuring uninterrupted access to legal assistance for those in need. Our commitment to professionalism and quality remained unwavering, as we upheld the highest standards of service delivery throughout this period.

One of the hallmarks of our efforts during these years was our focus on capacity building and staff development. Recognizing the importance of a skilled and empowered workforce, we invested in training programs and initiatives aimed at enhancing the capabilities of our staff. Through these efforts, we equipped our team with the necessary skills and expertise to effectively address the diverse needs of our clients and communities.

Furthermore, our collaboration with the Fijian Government played a pivotal role in our success during this period. With their support and partnership, we were able to expand our reach and impact, bringing legal aid services to even the most underserved areas of our country. We extend our heartfelt appreciation to the government for their continued support and commitment to advancing access to justice for all Fijians and to those who have made Fiji their home.

In the future, the Legal Aid Commission remains steadfast in its dedication to its mission. As we continue to navigate the complexities of our ever-changing world, we remain committed to upholding the principles of justice, equality, and fairness for all. Together with our dedicated staff, partners, and stakeholders, we will strive to build a more just and equitable society, where every Fijian has the opportunity to seek assistance and find resolution through the legal system.

A handwritten signature in blue ink, appearing to read 'Seremaia Waqainabete', written over a dotted line.

Seremaia Waqainabete

## OUR ROLE AND FUNCTIONS

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

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

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

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

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

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

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

## LEGAL ADVISORY SERVICES PROVIDER

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

## LEGAL REPRESENTATION

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

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

## THE FIRST HOUR PROCEDURE

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

## DUTY SOLICITOR SCHEME

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

## JUVENILE

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

## AWARENESS AND COMMUNITY OUTREACH

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

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

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

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

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

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



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

## OUR SERVICES

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

The Commission provides a range of services including:

### LEGAL INFORMATION

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

### LEGAL EDUCATION

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

### LEGAL ADVICE

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

### DUTY LAWYER SERVICE

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

### LEGAL ASSISTANCE (CASE WORK AND REPRESENTATION)

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

### CRIMINAL LAW

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

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



## FAMILY LAW

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

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

## CIVIL LAW

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

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

REPORT FOR THE YEAR

2021

-

2022

## 2021-2022 STATISTICS



# 14,063

APPLICATIONS  
RECEIVED

In the fiscal year 2021 to 2022, the Legal Aid Commission received a total of 14,063 applications for legal assistance, underscoring the significant demand for its services and the organization's crucial role in addressing the legal needs of the community.



# 4,586

FAMILY  
APPLICATIONS

The Legal Aid Commission had processed 4,586 applications specifically seeking assistance in family matters, highlighting our pivotal role in addressing the diverse legal needs of individuals and families within the community.



# 5,601

CRIMINAL  
APPLICATIONS

We also received 5,601 applications for legal assistance specifically related to criminal matters, reflecting the substantial demand for our support in navigating the complexities of the criminal justice system.



# 3,876

CIVIL  
APPLICATIONS

In the fiscal year of 2021-2022, the Legal Aid Commission received 3,876 applications for legal assistance in civil matters.



# 11,137

ADVICE

The Legal Aid Commission provided advice to 11,137 members of the public in the financial year 2021-2022.



# 5,321

ATTESTATION

The Legal Aid Commission provided attestation to 5,321 members of the public in the financial year 2021-2022.



# 1,727

FIRST HOUR

The Legal Aid Commission conducted First Hour sessions for 1,727 members of the public in the financial year 2021-2022.





30

OPERATIONAL  
FLEET

In the year 2021-2022, the Legal Aid Commission maintained a robust operational fleet comprising 30 vehicles, effectively supporting the organization's mission to provide legal assistance and access to justice for individuals in need.



24

BRANCHES FIJI  
WIDE

Legal Aid Commission operated with a widespread presence in 2021-2022, boasting 24 branches across Fiji, ensuring accessibility to legal aid services throughout the nation.



14

NEW  
RECRUITS

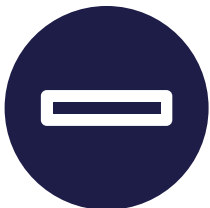
During the 2021-2022 period, the Legal Aid Commission on-boarded 14 new recruits to its dedicated team, fortifying the organization with fresh talent and expertise. These additions further strengthened the Commission's capacity to provide essential legal aid services.



177

ACTIVE  
EMPLOYEES

In the fiscal year 2021-2022, the Commission operated with a dedicated workforce comprising of 177 active employees. Through the collective efforts of this committed team, the Commission continued to fulfill its vital role in providing accessible and quality legal aid services to individuals.



24

EMPLOYEE  
RESIGNATIONS

During the year 2021-2022, the Commission experienced a total of 24 resignations. Despite these departures, the organization remained steadfast in its commitment to delivering essential legal aid services.



3

WORKSHOPS

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

# FINANCIAL STATEMENTS 2021 - 2022

**LEGAL AID COMMISSION  
TRUST ACCOUNT  
FINANCIAL REPORT  
FOR THE YEAR ENDED 31 JULY 2022**

**LEGAL AID COMMISSION  
TRUST ACCOUNT****FINANCIAL REPORT  
31 JULY 2022**

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**LEGAL AID COMMISSION  
TRUST ACCOUNT**

**FINANCIAL REPORT  
31 JULY 2022**

**Executive committee's report**

In accordance with a resolution of the Executive Committee, the committee herewith submit the statement of financial position of the Legal Aid Commission – Trust Account (hereafter referred to as the "Commission") as at 31 July 2022, and the related statements of profit or loss and comprehensive income, changes in accumulated funds and cash flows for the year then ended and report as follows:

**1. Executive committee**

The following were committee members of the Commission at any time during the financial year:

- Sharvada Sharma was Solicitor General until September 2021
- Preetika Priyadarshani Prasad was the Solicitor General
- Yohan Chanaka C Liyanage – Chief Registrar until 14 June 2022 being replaced Mr. Liyanage Kashyapa Wickramasekara
- Ritesh Naidu
- Mele Rakai
- Sureni Perera
- Shahin Rafique Ali
- Helen Kumar

**2. Principal activities**

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

**3. Operating results**

The Commission made a surplus of \$1,397,803 (2021: \$1,872,323) for the year ended 31 July 2022.

**4. Reserves**

The Executive Committee recommended that no amounts be transferred to reserves in respect of the year ended 31 July 2022.

**5. Non-current assets**

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

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

**6. Unusual transactions**

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

**LEGAL AID COMMISSION  
TRUST ACCOUNT**

**FINANCIAL REPORT  
31 JULY 2022**

**Executive committee's report (continued)**

**7. Executive committee members' benefits**

Since the end of the 2022 financial year, no executive committee member has received or become entitled to receive a benefit by reason of a contract (other than a benefit included in the total amount of emoluments received or due and receivable by executive committee members as shown in the Commission's financial statements) made by the Commission with the executive committee member or with a firm of which he/she is a member or with a company in which he/she has a substantial financial interest.

**8. Events subsequent to balance date**

The World Health Organisation declared a pandemic in relation to the Novel Coronavirus (COVID-19) on 11 March 2021. The outbreak caused unprecedented social disruption, and economic and financial markets volatility globally and locally in Fiji. The Commission's operations were not significantly impacted by the pandemic.

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

**9. Other circumstances**

As at the date of this report:

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

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

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

Dated this 25<sup>th</sup> day of April 2024.

  
Director

  
Principal Finance Officer

**LEGAL AID COMMISSION  
TRUST ACCOUNT**

**FINANCIAL REPORT  
31 JULY 2022**

**Statement by the executive committee**

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

- (a) the accompanying statement of profit or loss and other comprehensive income is drawn up so as to give a true and fair view of the results of the Legal Aid Commission Trust Account for the year ended 31 July 2022;
- (b) the accompanying statement of financial position of the Legal Aid Commission Trust Account is drawn up so as to give a true and fair view of the state of affairs of the Legal Aid Commission Trust Account as at 31 July 2022;
- (c) the accompanying statement of changes in accumulated funds is drawn up so as to give a true and fair view of the movement in accumulated funds of the Legal Aid Commission Trust Account for the year ended 31 July 2022;
- (d) the accompanying statement of cash flows is drawn up so as to give a true and fair view of the cash flows of the Legal Aid Commission Trust Account for the year ended 31 July 2022;
- (e) at the date of this statement, there are reasonable grounds to believe that the Commission will be able to pay its debts as and when they fall due; and

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

Dated this 28<sup>th</sup> day of April 2024.

  
.....  
Director

  
.....  
Principal Finance Officer



## Independent Auditor's Report

To the Executive Committee of Legal Aid Commission

### **Report on the audit of the financial statements**

#### *Opinion*

We have audited the accompanying financial statements of Legal Aid Commission – Trust Account (the "Trust"), which comprise the statement of financial position as at 31 July 2022, and the statement of profit or loss and other comprehensive income, statement of changes in accumulated funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Trust as at 31 July 2022, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SME's).

#### *Basis for Opinion*

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### *Independence*

We are independent of the Trust in accordance with the ethical requirements of the International Ethics Standards Board for Accountant's Code of Ethics for Professional Accountants (IESBA Code) that are relevant to our audit of the financial statements in Fiji, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

#### *Other Information*

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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#### *Responsibilities of Executive Committee and Management for the Financial Statements*

Executive Committee and management are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SME's) and with the requirements of the Trust Accounts Act 1996 (Amendment Decree 2012), and for such internal control as the Executive Committee and management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee and management.
- Conclude on the appropriateness of the Executive Committee's and management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are





based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

#### **Report on Other Legal and Regulatory Requirements**

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

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

#### **Restriction on Use**

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

PricewaterhouseCoopers  
Chartered Accountants

Paritosh Deo  
Partner

25 April 2024  
Suva, Fiji

**LEGAL AID COMMISSION  
TRUST ACCOUNT**

**STATEMENT OF PROFIT OR LOSS AND  
OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 JULY 2022**

	Notes	2022 \$	2021 \$
<b>Income</b>			
Contribution funds	4	1,627,266	1,859,193
Other income	6	185,593	309,559
Grant income recognized	9	60,413	97,900
<b>Total Income</b>		<u>1,873,272</u>	<u>2,266,653</u>
<b>Expenses</b>			
Depreciation and amortization expense	7, 8	387,132	392,016
Operating expenses	5	88,337	2,314
<b>Total Expenses</b>		<u>475,469</u>	<u>394,330</u>
<b>Profit for the year</b>		<u>1,397,803</u>	<u>1,872,323</u>
<b>Other comprehensive income</b>		-	-
<b>Total comprehensive income for the year</b>		<u>1,397,803</u>	<u>1,872,323</u>

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

**LEGAL AID COMMISSION  
TRUST ACCOUNT**

**STATEMENT OF FINANCIAL POSITION  
AS AT 31 JULY 2022**

	Notes	2022 \$	2021 \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents		13,988,433	13,720,830
Term deposits		-	-
Other receivables		-	-
Receivable from related party	12 (iii)	400,000	235,000
<b>Total current assets</b>		<u>14,388,433</u>	<u>13,955,831</u>
<b>Non-current assets</b>			
Property, plant and equipment	7	1,160,554	758,805
Intangible asset	8	503,821	782
<b>Total non-current assets</b>		<u>1,664,375</u>	<u>759,587</u>
<b>Total assets</b>		<u>16,052,808</u>	<u>14,715,418</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Deferred income	9	894,407	954,820
<b>Total liabilities</b>		<u>894,407</u>	<u>954,820</u>
<b>Net Assets</b>		<u>15,158,401</u>	<u>13,760,598</u>
<b>Equity</b>			
Accumulated funds		<u>15,158,401</u>	<u>13,760,598</u>
<b>Total equity</b>		<u>15,158,401</u>	<u>13,760,598</u>

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

Dated this 25<sup>th</sup> day of April 2024.

  
Director

  
Principal Finance Officer

**LEGAL AID COMMISSION  
TRUST ACCOUNT**

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**STATEMENT OF CHANGES IN  
ACCUMULATED FUNDS  
FOR THE YEAR ENDED 31 JULY 2022**

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	<b>Accumulated Funds (\$)</b>
<b>Balance at 1 August 2020</b>	11,888,275
Current year operating profit	1,872,323
<b>Balance at 31 July 2021</b>	<hr/> 13,760,598
Current year operating profit	1,397,803
<b>Balance at 31 July 2022</b>	<hr/> 15,158,401

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

**LEGAL AID COMMISSION  
TRUST ACCOUNT**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 JULY 2022**

	Notes	2022 \$	2021 \$
<b>Cash flow from operating activities</b>			
Members contributions		1,627,266	2,658,678
Cash paid to suppliers and employees		(92,839)	(2,314)
		<u>1,534,427</u>	<u>2,656,364</u>
Interest Received		185,592	-
<b>Net cash generated from operating activities</b>		<u>1,720,019</u>	<u>2,656,364</u>
<b>Cash flow from investing activities</b>			
Receipt from Term Deposit		-	385,044
Purchase of property, plant and equipment		(1,287,416)	(369,041)
<b>Net cash (used in)/generated from investing activities</b>		<u>(1,287,416)</u>	<u>16,003</u>
<b>Cash flow from financing activities</b>			
Advances to Legal Aid Commission - Government Grant Account		(165,000)	-
<b>Net cash generated from financing activities</b>		<u>(165,000)</u>	<u>-</u>
<b>Net cash and cash equivalents movement for the year</b>		267,603	2,672,367
Cash and cash equivalents at the beginning of the year		<u>13,720,830</u>	<u>11,048,463</u>
<b>Cash and cash equivalents at the end of the year</b>		<u>13,988,433</u>	<u>13,720,830</u>

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

**LEGAL AID COMMISSION  
TRUST ACCOUNT**

**NOTES TO AND FORMING PART OF THE  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2022**

**1. General information**

The principal activity of the Commission during the year was based on the availability of resources, provide financial assistance to the Legal Aid Commission as and when needed for the facilitation of its core purpose. These financial statements were authorised for issue by the Executive Committee on 25 April 2024.

**2. Summary of significant accounting policies**

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

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

There are no new accounting standards, amendments and interpretations that had a financial impact on the Commission's financial results and position for the year 2022. There was no new accounting standards, amendments or interpretations that have been released and not yet adopted that are expected to have significant financial impact on the Commission in future periods.

**2.1 Basis of preparation**

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

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

**2.2 Revenue**

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

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

**2.3 Property, plant and equipment**

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

**LEGAL AID COMMISSION  
TRUST ACCOUNT**

**NOTES TO AND FORMING PART OF THE  
FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2022**

**2. Summary of significant accounting policies (continued)**

**2.3. Property, plant and equipment (continued)**

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

*i. Depreciation*

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

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

*ii. Deferred Income*

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

**2.4 Cash and cash equivalents**

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

**2.5 Impairment of non-financial assets**

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

**2.6 Trade payables**

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

**LEGAL AID COMMISSION  
TRUST ACCOUNT**

**NOTES TO AND FORMING PART OF THE  
FINANCIAL STATEMENTS – continued  
FOR THE YEAR ENDED 31 JULY 2022**

**2. Summary of significant accounting policies – (continued)**

**2.7 Provisions**

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

**2.8 Rounding**

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

**3 Critical accounting estimates and uncertainty**

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

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

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

<b>4 Revenue</b>	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Contribution funds	1,627,266	1,859,193
	<u>1,627,266</u>	<u>1,859,193</u>
<b>5 Operating expenses</b>		
Administrative expense	11,919	2,304
Bank fees and charges	98	10
Staff cost	2,850	-
Other expenses	73,470	-
	<u>88,337</u>	<u>2,314</u>
<b>6 Other income</b>		
Interest	141,528	299,318
Other income received	44,065	10,241
	<u>185,593</u>	<u>309,559</u>



**NOTES TO AND FORMING PART OF THE  
FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2022**

**LEGAL AID COMMISSION  
TRUST ACCOUNT**

**7 Property, plant, and equipment**

	Capital Projects \$	Law Books \$	Motor Vehicles \$	Furniture & Fittings \$	IT & Office Equipment \$	Work in Progress	Total \$
<b>At 1 August 2020</b>							
Cost	1,022,051	60,238	1,572,770	9,695	380,068	-	3,044,822
Accumulated depreciation	(752,180)	(60,231)	(1,240,361)	(9,695)	(246,063)	-	(2,308,530)
<b>Net book amount</b>	<b>269,871</b>	<b>7</b>	<b>332,409</b>	<b>-</b>	<b>134,005</b>	<b>-</b>	<b>736,292</b>
<b>Year ended 31 July 2021</b>							
Opening net book amount	269,871	7	332,409	-	134,005	-	736,292
Additions	-	-	-	-	53,459	344,331	397,790
Disposals	-	-	-	-	-	-	-
Depreciation charge	(102,172)	-	(192,605)	-	(80,500)	-	(375,277)
<b>Closing net book amount</b>	<b>167,699</b>	<b>7</b>	<b>139,804</b>	<b>-</b>	<b>106,965</b>	<b>344,331</b>	<b>758,805</b>
<b>At 31 July 2021</b>							
Cost	1,022,051	60,238	1,572,770	9,695	433,527	344,331	3,442,612
Accumulated depreciation	(854,352)	(60,231)	(1,432,966)	(9,695)	(326,563)	-	(2,683,807)
<b>Net book amount</b>	<b>167,699</b>	<b>7</b>	<b>139,804</b>	<b>-</b>	<b>106,964</b>	<b>344,331</b>	<b>758,805</b>
<b>Year ended 31 July 2022</b>							
Opening net book amount	167,699	7	139,804	-	106,964	344,331	758,805
Additions	-	-	1,072,799	-	-	214,617	1,287,416
Disposals/Transfers	-	-	-	-	-	(558,948)	(558,948)
Depreciation charge	(83,795)	-	(177,290)	-	(65,634)	-	(326,719)
<b>Closing net book amount</b>	<b>83,904</b>	<b>7</b>	<b>1,035,313</b>	<b>-</b>	<b>41,330</b>	<b>-</b>	<b>1,160,554</b>
<b>At 31 July 2022</b>							
Cost	1,022,051	60,238	2,645,569	9,695	230,603	-	3,968,156
Accumulated depreciation	(938,147)	(60,231)	(1,610,256)	(9,695)	(189,273)	-	(2,807,602)
<b>Net book amount</b>	<b>83,904</b>	<b>7</b>	<b>1,035,313</b>	<b>-</b>	<b>41,330</b>	<b>-</b>	<b>1,160,554</b>

**LEGAL AID COMMISSION  
TRUST ACCOUNT**

**NOTES TO AND FORMING PART OF THE  
FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2022**

<b>8 Intangible assets</b>	<b>2022</b>	<b>2021</b>
<b>Cost</b>	<b>\$</b>	<b>\$</b>
Balance at 1 August	72,162	72,162
Additions	564,234	-
Transfer/Reclassification	(72,162)	-
Balance as at 31 July	<u>564,234</u>	<u>72,162</u>
<b>Accumulated amortisation</b>		
Balance at 1 August	(71,379)	(54,639)
Charge during the year	(60,413)	(16,740)
Transfer/Reclassification	71,379	-
Balance as at 31 July	<u>(60,413)</u>	<u>(71,379)</u>
Carrying amount at 31 July	<u>503,821</u>	<u>782</u>
<b>9 Deferred Income</b>	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Balance at the beginning of the period	954,820	534,045
Grant received during the year	-	28,749
Grant income recognized	(60,413)	(97,900)
Donated cash for project works	-	489,926
Balance at period end	<u>894,407</u>	<u>954,820</u>

**10 Contingent liabilities**

At balance date there are no known contingent liabilities.

**11 Capital commitments**

At balance date the company had capital commitments amounting to \$Nil (2021: Nil)

**12 Related Party**

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

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

- Sharvada Sharma was Solicitor General until September 2021
- Preetika Priyadarshani Prasad was the Solicitor General
- Yohan Chanaka C Liyanage – Chief Registrar until 14 June 2022 being replaced Mr. Liyanage Kashyapa Wickramasekara
- Ritesh Naidu
- Mele Rakai
- Sureni Perera
- Shahin Rafique Ali
- Helen Kumar

**LEGAL AID COMMISSION  
TRUST ACCOUNT**

**NOTES TO AND FORMING PART OF THE  
FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2022**

**12 Related Party (continued)**

**Transactions with related parties**

i) Key Management Personnel

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

<b>Name</b>	<b>Position</b>
Mr Shahin Rafique Ali	Acting Director
Ms Helen Jyotika Kumar	Principal Finance Officer

There was no compensation paid to the key management personnel by the Commission (2021: Nil).

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

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Fiji Law Society – Member Contribution (note 4)	1,627,266	1,859,193
	<u>1,627,266</u>	<u>1,859,193</u>

iii) Amounts receivable from related party

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Advances to Legal Aid - Government Grant Account	400,000	235,000
	<u>400,000</u>	<u>235,000</u>

**13 Events subsequent to balance date**

No charge on the assets of the Commission has arisen since the end of the financial year to the date of this report to secure the liabilities of any other person. No contingent liability has arisen since the end of the financial year to the date of this report. No contingent or other liability has become enforceable or is likely to become enforceable within a period of twelve months from the date of this report which, in the opinion of the directors, will or may affect the ability of the Commission to meet its obligations when they fall due.

**LEGAL AID COMMISSION  
GOVERNMENT GRANT ACCOUNT  
FINANCIAL REPORT  
FOR THE YEAR ENDED 31 JULY 2022**

**LEGAL AID COMMISSION**  
**GOVERNMENT GRANT ACCOUNT**

**FINANCIAL REPORT**  
**31 JULY 2022**

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**LEGAL AID COMMISSION  
GOVERNMENT GRANT ACCOUNT**

**FINANCIAL REPORT  
31 JULY 2022**

**Executive committee's report**

In accordance with a resolution of the Executive Committee, the committee herewith submit the statement of financial position of the Legal Aid Commission – Government Grant Account (the Commission) as at 31 July 2022, and the related statements of profit or loss and other comprehensive income, changes in accumulated funds and cash flows for the year then ended and report as follows:

**1. Executive committee**

The following were committee members of the Commission at any time during the financial year:

- Sharvada Sharma was Solicitor General until September 2021
- Preetika Priyadarshani Prasad was the Solicitor General
- Yohan Chanaka C Liyanage – Chief Registrar until 14 June 2022 being replaced Mr. Liyanage Kashyapa Wickramasekara
- Ritesh Naidu
- Mele Rakai
- Sureni Perera
- Shahin Rafique Ali
- Helen Kumar

**2. Principal activities**

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

**3. Operating results**

The Commission made a loss of \$238,247 (2021: profit of \$424,162) for the year ended 31 July 2022.

**4. Reserves**

It is proposed that no amounts be transferred to reserves.

**5. Non-current assets**

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

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

**6. Unusual transactions**

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

**7. Executive committee members' benefits**

Since the end of the 2022 financial year, no executive committee member has received or become entitled to receive a benefit by reason of a contract made by the Commission with the Executive Committee member or with a firm of which he/she is a member or with a company in which he/she has a substantial financial interest.

**LEGAL AID COMMISSION  
GOVERNMENT GRANT ACCOUNT**

**FINANCIAL REPORT  
31 JULY 2022**

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**Executive committee's report (continued)**

**8. Other circumstances**

As at the date of this report:

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

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

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

Dated this 25 day of Apr. 1 2024.

  
.....  
Director

  
.....  
Principal Finance Officer

**LEGAL AID COMMISSION  
GOVERNMENT GRANT ACCOUNT**

**FINANCIAL REPORT  
31 JULY 2022**

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**Statement by the executive committee**

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

- (a) the accompanying statement of profit or loss and other comprehensive income is drawn up so as to give a true and fair view of the results of the Commission – Government Grant Account for the year ended 31 July 2022;
- (b) the accompanying statement of financial position of the Commission – Government Grant Account is drawn up so as to give a true and fair view of the state of affairs of the Commission – Government Grant Account as at 31 July 2022;
- (c) the accompanying statement of changes in accumulated funds is drawn up so as to give a true and fair view of the movement in accumulated funds of the Commission – Government Grant Account for the year ended 31 July 2022;
- (d) the accompanying statement of cash flows is drawn up so as to give a true and fair view of the cash flows of the Commission – Government Grant Account for the year ended 31 July 2022;
- (e) at the date of this statement, there are reasonable grounds to believe that the Commission will be able to pay its debts as and when they fall due; and

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

Dated this 25 day of April 2024.

  
.....  
Director

  
.....  
Principal Finance Officer





## Independent Auditor's Report

To the Executive Committee of Legal Aid Commission

### Report on the audit of the financial statements

#### *Opinion*

We have audited the accompanying financial statements of Legal Aid Commission – Government Grant Account (the "Commission"), which comprise the statement of financial position as at 31 July 2022, and the statement of profit or loss and other comprehensive income, statement of changes in accumulated funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Commission as at 31 July 2022, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SME's).

#### *Basis for Opinion*

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### *Independence*

We are independent of the Commission in accordance with the ethical requirements of the International Ethics Standards Board for Accountant's Code of Ethics for Professional Accountants (IESBA Code) that are relevant to our audit of the financial statements in Fiji, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

#### *Other Information*

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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T: (679)331 3955 / 331 5199

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### *Responsibilities of Executive Committee and Management for the Financial Statements*

Executive Committee and management are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SME's) and with the requirements of the Legal Aid Act 1996 (Amendment Decree 2009), and for such internal control as the Executive Committee and management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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



However, future events or conditions may cause the Commission to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

#### **Report on Other Legal and Regulatory Requirements**

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

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

#### **Restriction on Use**

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

PricewaterhouseCoopers  
Chartered Accountants

Paritosh Deo  
Partner

25 April 2024  
Suva, Fiji

**LEGAL AID COMMISSION  
GOVERNMENT GRANT ACCOUNT**

**STATEMENT OF PROFIT OR LOSS AND  
OTHER COMPREHENSIVE INCOME  
FOR THE PERIOD ENDED 31 JULY 2022**

	Notes	2022 \$	2021 \$
Revenue	4	8,528,002	9,504,612
Other Income	5	51,717	30,354
<b>Total Revenue</b>		<u>8,579,719</u>	<u>9,534,966</u>
<b>Expenses</b>			
Depreciation and amortisation expense	10,11	530,743	431,131
Operating expenses	6	2,157,771	2,363,532
Salaries and wages	7	6,129,452	6,316,141
<b>Total Expenses</b>		<u>8,817,966</u>	<u>9,110,804</u>
<b>(Loss)/ Profit for the year</b>		<u>(238,247)</u>	<u>424,162</u>
<b>Other comprehensive income</b>		-	-
<b>Total comprehensive (loss)/income for the year</b>		<u>(238,247)</u>	<u>424,162</u>

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

**LEGAL AID COMMISSION  
GOVERNMENT GRANT ACCOUNT**

**STATEMENT OF FINANCIAL POSITION  
AS AT 31 JULY 2022**

	Notes	2022 \$	2021 \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	8	12,932	215,067
Other receivable	9	249,268	228,678
<b>Total current assets</b>		<u>262,200</u>	<u>443,744</u>
<b>Non-current assets</b>			
Property, plant and equipment	11	1,315,966	1,625,104
Intangible assets	10	94,130	173,929
<b>Total non-current assets</b>		<u>1,410,096</u>	<u>1,799,033</u>
<b>Total assets</b>		<u>1,672,296</u>	<u>2,242,777</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Accruals, provisions and other liabilities	12	596,932	1,011,807
Employee entitlements	13	360,745	443,104
Payable to related party	16	400,000	235,000
		<u>1,357,677</u>	<u>1,689,911</u>
<b>Total liabilities</b>		<u>1,357,677</u>	<u>1,689,911</u>
<b>Net Assets</b>		<u>314,619</u>	<u>552,866</u>
<b>Equity</b>			
Accumulated Funds		314,619	552,866
<b>Total equity</b>		<u>314,619</u>	<u>552,866</u>

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

Dated this 25 day of April 2024.

  
Director

  
Principal Finance Officer

**LEGAL AID COMMISSION**  
**GOVERNMENT GRANT ACCOUNT**

**STATEMENT OF CHANGES IN**  
**ACCUMULATED FUNDS**  
**FOR THE PERIOD ENDED 31 JULY 2022**

	Accumulated Funds (\$)
<b>Balance at 1 August 2020</b>	128,704
Operating profit for the year	<u>424,162</u>
<b>Balance at 31 July 2021</b>	<b>552,866</b>
Operating loss for the year	(238,247)
<b>Balance at 31 July 2022</b>	<u><u>314,619</u></u>

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

**LEGAL AID COMMISSION  
GOVERNMENT GRANT ACCOUNT**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 JULY 2022**

	Notes	2022 \$	2021 \$
<b>Cash flow from operating activities</b>			
Cash receipts from government grants		8,528,002	9,504,612
Cash paid to suppliers and employees		<u>(8,784,459)</u>	<u>(8,730,525)</u>
Net cash generated from operations		(256,457)	774,087
Interest received		10,499	30,354
Other income		<u>20,628</u>	<u>-</u>
<b>Net cash (used in) /generated from operating activities</b>		<u>(225,330)</u>	<u>804,440</u>
<b>Cash flow from investing activities</b>			
Purchase of property, plant and equipment & Intangibles		<u>(141,805)</u>	<u>(625,286)</u>
<b>Net cash used in investing activities</b>		<u>(141,805)</u>	<u>(625,286)</u>
<b>Cash flow from financing activities</b>			
Advances from related party		<u>165,000</u>	<u>-</u>
<b>Net cash generated from financing activities</b>		<u>165,000</u>	<u>-</u>
<b>Net cash and cash equivalents movement for the year</b>		(202,135)	179,154
Cash and cash equivalents at the beginning of the year		215,067	35,913
<b>Cash and cash equivalents at the end of the year</b>	8	<u>12,932</u>	<u>215,067</u>

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

**LEGAL AID COMMISSION  
GOVERNMENT GRANT ACCOUNT**

**NOTES TO AND FORMING PART OF THE  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2022**

**1. General information**

The principal activity of the Commission during the year was to provide, subject to availability of resources, legal assistance to impoverished persons. These financial statements were authorised for issue by the Executive Committee on \_\_\_\_\_ 2024.

**2. Summary of significant accounting policies**

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

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

There are no new accounting standards, amendments and interpretations that had a financial impact on the Commission's financial results and position for the year 2022. There was no new accounting standards, amendments or interpretations that have been released and not yet adopted that are expected to have significant financial impact on the Commission in future periods.

**2.1. Basis of preparation**

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

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

**2.2. Revenue**

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

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

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

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



**LEGAL AID COMMISSION  
GOVERNMENT GRANT ACCOUNT**

**NOTES TO AND FORMING PART OF THE  
FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2022**

**2. Summary of significant accounting policies (continued)**

**2.3. Property, plant and equipment**

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

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

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

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

**2.4. Intangible assets**

*Software*

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

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

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

**2.5. Cash and cash equivalents**

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

**2.6. Impairment of non-financial assets**

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

**LEGAL AID COMMISSION  
GOVERNMENT GRANT ACCOUNT**

**NOTES TO AND FORMING PART OF THE  
FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2022**

**2. Summary of significant accounting policies (continued)**

**2.7. Trade Payables**

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

**2.8. Employee entitlements**

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

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

**2.9. Provisions**

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

**2.10. Rounding**

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

**3. Critical accounting estimates and uncertainty**

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

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

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

**LEGAL AID COMMISSION  
GOVERNMENT GRANT ACCOUNT**

**NOTES TO AND FORMING PART OF THE  
FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2022**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>4. Revenue</b>		
Grant received from Fiji Government	8,528,002	9,504,612
Total revenue	<u>8,528,002</u>	<u>9,504,612</u>
<b>5. Other operating income</b>		
Interest income	10,499	30,354
Other income	41,218	-
Total other operating income	<u>51,717</u>	<u>30,354</u>
<b>6. Operating expenses</b>		
Accounting fees	-	-
Advertising expense	23,075	11,888
Audit Fees	19,939	78,001
Bank charges	2,740	5,633
Brief out expenses	(276,817)	34,270
IT related expenses	302,510	233,856
Postage and Freight	23,521	21,327
Rental expense	947,195	821,065
Repair and maintenance	187,851	150,365
Security charges	59,401	69,613
Staff cost	374,831	240,405
Stationery expense	22,081	95,151
Transportation cost	130,780	112,387
Utilities	241,862	248,785
Other	98,802	240,785
Total operating expenses	<u>2,157,771</u>	<u>2,363,532</u>
<b>7. Salaries and wages</b>		
Salaries and wages	6,129,057	6,315,761
Other staff benefits	395	380
Total salaries and wages	<u>6,129,452</u>	<u>6,316,141</u>
<b>8. Cash and cash equivalents</b>		
Cash at bank	12,932	215,067
Total cash and cash equivalents	<u>12,932</u>	<u>215,067</u>

**LEGAL AID COMMISSION  
GOVERNMENT GRANT ACCOUNT**

**NOTES TO AND FORMING PART OF THE  
FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2022**

	2022 \$	2021 \$
<b>9. Other receivables</b>		
Prepayments	93,242	108,728
VAT Receivable	20,189	-
UNDP reimbursables	7,056	7,056
Other Receivables	128,781	112,894
Total other receivable	<u>249,268</u>	<u>228,678</u>
<b>10. Intangible Assets</b>		
<b>Cost</b>		
Balance at 1 August	261,964	89,414
Additions	-	172,550
Transfer/Reclassification	-	-
Balance as at 31 July	<u>261,964</u>	<u>261,964</u>
<b>Amortization</b>		
Balance at 1 August	88,034	69,975
Charge during the year	79,800	18,059
Transfer/Reclassification	-	-
Balance as at 31 July	<u>167,834</u>	<u>88,034</u>
Carrying amount at 31 July	<u>94,130</u>	<u>173,929</u>

**NOTES TO AND FORMING PART OF THE  
FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2022**

**LEGAL AID COMMISSION  
GOVERNMENT GRANT ACCOUNT**

**11. Property, plant & equipment**

	Capital Project \$	Computers & IT Equipment \$	Law Books \$	Motor Vehicles \$	Furniture & Fittings \$	WIP \$	Total \$
<b>At 31 July 2020</b>							
Cost	1,622,166	718,276	447,837	544,000	160,938	93,257	3,586,474
Accumulated depreciation	(570,571)	(400,273)	(363,079)	(544,000)	(123,112)	-	(2,001,035)
<b>Net book amount</b>	<b>1,051,595</b>	<b>318,003</b>	<b>84,758</b>	<b>-</b>	<b>37,826</b>	<b>93,257</b>	<b>1,585,439</b>
<b>Year ended 31 July 2021</b>							
Opening net book amount	1,051,595	318,003	84,758	-	37,826	93,257	1,585,439
Additions	169,592	235,003	-	-	9,774	192,559	606,928
Disposals	-	-	-	-	-	(154,192)	(154,192)
Depreciation charge	(178,945)	(140,950)	(48,092)	-	(45,085)	-	(413,072)
<b>Closing net book amount</b>	<b>1,042,242</b>	<b>412,056</b>	<b>36,666</b>	<b>-</b>	<b>2,515</b>	<b>131,624</b>	<b>1,652,104</b>
<b>At 31 July 2021</b>							
Cost	1,791,758	953,279	447,837	544,000	170,212	131,624	4,039,210
Accumulated depreciation	(749,516)	(541,223)	(411,171)	(544,000)	(134,946)	-	(2,385,856)
<b>Net book amount</b>	<b>1,042,242</b>	<b>412,056</b>	<b>36,666</b>	<b>-</b>	<b>35,766</b>	<b>131,624</b>	<b>1,652,104</b>
<b>Year ended 31 July 2022</b>							
Opening net book amount	1,042,242	412,056	36,666	-	35,766	131,624	1,658,354
Additions	1,700	196,612	-	-	665	74,459	273,436
Disposals	-	(25,122)	-	-	(8,135)	(131,624)	(164,881)
Depreciation charge	(179,176)	(233,736)	(28,719)	-	(9,312)	-	(450,943)
<b>Closing net book amount</b>	<b>864,766</b>	<b>349,810</b>	<b>7,947</b>	<b>-</b>	<b>18,984</b>	<b>74,459</b>	<b>1,315,966</b>
<b>At 31 July 2022</b>							
Cost	1,793,458	1,124,769	447,837	544,000	168,242	74,459	4,152,765
Accumulated depreciation	(928,692)	(774,959)	(439,890)	(544,000)	(149,258)	-	(2,836,799)
<b>Net book amount</b>	<b>864,766</b>	<b>349,810</b>	<b>7,947</b>	<b>-</b>	<b>18,984</b>	<b>74,459</b>	<b>1,315,966</b>

**LEGAL AID COMMISSION  
GOVERNMENT GRANT ACCOUNT**

**NOTES TO AND FORMING PART OF THE  
FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2022**

12. Accruals, provisions and other liabilities	2022	2021
	\$	\$
Accounts payable	70,843	-
Brief out expense accruals	508,504	875,477
Other Payable	17,585	136,330
Total accruals, provisions and other liabilities	<u>596,932</u>	<u>1,011,807</u>
<b>13. Employee entitlements</b>		
Leave liability	360,745	443,104
Total employee entitlements	<u>360,745</u>	<u>443,104</u>
<b>14. Contingent liabilities</b>		
At balance date there are no known contingent liabilities.		
<b>15. Commitments</b>		
The operating lease rental payable are as follow:		
Payable not later than one year	-	620,385
Payable later than one year but not later than five years	-	1,580,252
	<u>-</u>	<u>2,200,637</u>

**16. Related Party**

**Identity of related parties**

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

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

- Sharvada Sharma was Solicitor General until September 2021
- Preetika Priyadarshani Prasad was the Solicitor General
- Yohan Chanaka C Liyanage – Chief Registrar until 14 June 2022 being replaced Mr. Liyanage Kashyapa Wickramasekara
- Ritesh Naidu
- Mele Rakai
- Sureni Perera
- Shahin Rafique Ali
- Helen Kumar

**Transactions with related parties**

*i) Key Management Personnel*

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

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

REPORT FOR THE YEAR

2022

-

2023



# 13,399

APPLICATIONS  
RECEIVED

In the fiscal year 2022 to 2023, the Legal Aid Commission received a total of 13,399 applications for legal assistance, underscoring the significant demand for its services and the organization's crucial role in addressing the legal needs of the community.



# 4,341

FAMILY  
APPLICATIONS

The Legal Aid Commission had processed 4,341 applications specifically seeking assistance in family matters, highlighting our pivotal role in addressing the diverse legal needs of individuals and families within the community.



# 5,624

CRIMINAL  
APPLICATIONS

We also received 5,624 applications for legal assistance specifically related to criminal matters, reflecting the substantial demand for our support in navigating the complexities of the criminal justice system.



# 3,434

CIVIL  
APPLICATIONS

In the fiscal year of 2022 to 2023, the Legal Aid Commission received 3,434 applications for legal assistance in civil matters.



# 7,324

ADVICE

The Legal Aid Commission provided advice to 7,324 members of the public in the financial year 2022-2023.



# 2,712

ATTESTATION

The Legal Aid Commission provided attestation to 2,712 members of the public in the financial year 2022-2023.



# 2,225

FIRST HOUR

The Legal Aid Commission conducted First Hour sessions for 2,225 members of the public in the financial year 2022-2023.





23

BRANCHES FIJI  
WIDE

Legal Aid Commission operated with a widespread presence in 2022-2023, boasting 23 branches across Fiji, ensuring accessibility to legal aid services throughout the nation.



36

OPERATIONAL  
FLEET

In the year 2022-2023, the Legal Aid Commission maintained a robust operational fleet comprising 36 vehicles, effectively supporting the organization's mission to provide legal assistance and access to justice for individuals in need.



82

NEW  
RECRUITS

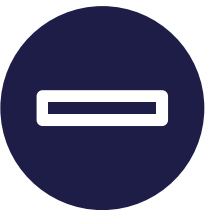
During the 2022-2023 period, the Legal Aid Commission onboarded 82 new recruits to its dedicated team, fortifying the organization with fresh talent and expertise. These additions further strengthened the Commission's capacity to provide essential legal aid services.



212

ACTIVE  
EMPLOYEES

In the fiscal year 2022-2023, the Commission operated with a dedicated workforce comprising of 212 active employees. Through the collective efforts of this committed team, the Commission continued to fulfill its vital role in providing accessible and quality legal aid services to individuals.



44

EMPLOYEE  
RESIGNATIONS

During the year 2022-2023, the Commission experienced a total of 44 resignations. Despite these departures, the organization remained steadfast in its commitment to delivering essential legal aid services.



2

WORKSHOPS

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

# FINANCIAL STATEMENTS 2022 - 2023

**LEGAL AID COMMISSION  
TRUST ACCOUNT  
FINANCIAL REPORT  
FOR THE YEAR ENDED 31 JULY 2023**

**LEGAL AID COMMISSION  
TRUST ACCOUNT****FINANCIAL REPORT  
31 JULY 2023**

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**LEGAL AID COMMISSION  
TRUST ACCOUNT**

**FINANCIAL REPORT  
31 JULY 2023**

**Executive committee's report**

In accordance with a resolution of the Executive Committee, the committee herewith submit the statement of financial position of the Legal Aid Commission – Trust Account (hereafter referred to as the "Commission") as at 31 July 2023, and the related statements of profit or loss and comprehensive income, changes in accumulated funds and cash flows for the year then ended and report as follows:

**1. Executive committee**

The following were committee members of the Commission at any time during the financial year:

- Preetika Priyadarshani Prasad was Solicitor General until 16 February 2023 being replaced by Ropate Green Lomavatu (current Solicitor General)
- Mr. Liyanage Kashyapa Wickramasekara was Chief Registrar until 10 March 2023 being replaced by Tomasi Bainivalu as the current Chief Registrar
- Ritesh Naidu
- Mele Rakai
- Sureni Parera was replaced by Sangeeta Chand
- Shahin Rafique Ali was replaced by Seremaia Waqainabete as Acting Director from 13 March 2023
- Helen Kumar was replaced by Abdul Rasheed on 13 June 2023.

**2. Principal activities**

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

**3. Operating results**

The Commission made a surplus of \$483,562 (2022: \$1,397,803) for the year ended 31 July 2023.

**4. Reserves**

The Executive Committee recommended that no amounts be transferred to reserves in respect of the year ended 31 July 2023.

**5. Non-current assets**

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

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

**6. Unusual transactions**

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

**LEGAL AID COMMISSION  
TRUST ACCOUNT**

**FINANCIAL REPORT  
31 JULY 2023**

**Executive committee's report (continued)**

**7. Executive committee members' benefits**

Since the end of the 2023 financial year, no executive committee member has received or become entitled to receive a benefit by reason of a contract (other than a benefit included in the total amount of emoluments received or due and receivable by executive committee members as shown in the Commission's financial statements) made by the Commission with the executive committee member or with a firm of which he/she is a member or with a company in which he/she has a substantial financial interest.

**8. Events subsequent to balance date**

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

**9. Other circumstances**

As at the date of this report:

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

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

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

Dated this 25<sup>th</sup> day of April 2024.

  
Director

  
Principal Finance Officer

**LEGAL AID COMMISSION  
TRUST ACCOUNT**

**FINANCIAL REPORT  
31 JULY 2023**

**Statement by the executive committee**

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

- (a) the accompanying statement of profit or loss and other comprehensive income is drawn up so as to give a true and fair view of the results of the Legal Aid Commission Trust Account for the year ended 31 July 2023;
- (b) the accompanying statement of financial position of the Legal Aid Commission Trust Account is drawn up so as to give a true and fair view of the state of affairs of the Legal Aid Commission Trust Account as at 31 July 2023;
- (c) the accompanying statement of changes in accumulated funds is drawn up so as to give a true and fair view of the movement in accumulated funds of the Legal Aid Commission Trust Account for the year ended 31 July 2023;
- (d) the accompanying statement of cash flows is drawn up so as to give a true and fair view of the cash flows of the Legal Aid Commission Trust Account for the year ended 31 July 2023;
- (e) at the date of this statement, there are reasonable grounds to believe that the Commission will be able to pay its debts as and when they fall due; and

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

Dated this 25<sup>th</sup> day of April 2024.

  
Director

  
Principal Finance Officer



## Independent Auditor's Report

To the Executive Committee of Legal Aid Commission

### Report on the audit of the financial statements

#### *Opinion*

We have audited the accompanying financial statements of Legal Aid Commission – Trust Account (the "Trust"), which comprise the statement of financial position as at 31 July 2023, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Commission as at 31 July 2023, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SME's).

#### *Basis for Opinion*

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### *Independence*

We are independent of the Commission in accordance with the ethical requirements of the International Ethics Standards Board for Accountant's Code of Ethics for Professional Accountants (IESBA Code) that are relevant to our audit of the financial statements in Fiji, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

#### *Other Information*

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard,

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#### *Responsibilities of Executive Committee and Management for the Financial Statements*

Executive Committee and management are responsible for the preparation and fair presentation of the financial statements in accordance with -International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SME's) and with the requirements of the Legal Aid Act 1996 (Amendment Decree 2009), and for such internal control as the Executive Committee and management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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





evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

#### **Report on Other Legal and Regulatory Requirements**

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

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

#### **Restriction on Use**

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

PricewaterhouseCoopers  
Chartered Accountants

Paritosh Deo  
Partner

25 April 2024  
Suva, Fiji

**LEGAL AID COMMISSION  
TRUST ACCOUNT**

**STATEMENT OF PROFIT OR LOSS AND  
OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 JULY 2023**

	Notes	2023 \$	2022 \$
<b>Income</b>			
Contribution funds	4	777,323	1,627,266
Other income	6	43,391	185,593
Grant income recognized	9	111,959	60,413
<b>Total Income</b>		<u>932,673</u>	<u>1,873,272</u>
<b>Expenses</b>			
Depreciation and amortization expense	7, 8	418,899	387,132
Operating expenses	5	30,212	88,337
<b>Total Expenses</b>		<u>449,111</u>	<u>475,469</u>
<b>Profit for the year</b>		<u>483,562</u>	<u>1,397,803</u>
<b>Other comprehensive income</b>		-	-
<b>Total comprehensive income for the year</b>		<u>483,562</u>	<u>1,397,803</u>

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

**LEGAL AID COMMISSION  
TRUST ACCOUNT**

**STATEMENT OF FINANCIAL POSITION  
AS AT 31 JULY 2023**

	Notes	2023 \$	2022 \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents		13,177,928	13,988,433
Term deposits		2,000,000	-
Other receivables		-	-
Receivable from related party	12 (iii)	-	400,000
<b>Total current assets</b>		<u>15,177,928</u>	<u>14,388,433</u>
<b>Non-current assets</b>			
Property, plant and equipment	7	854,621	1,160,554
Intangible asset	8	391,862	503,821
<b>Total non-current assets</b>		<u>1,246,483</u>	<u>1,664,375</u>
<b>Total assets</b>		<u>16,424,411</u>	<u>16,052,808</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Deferred income	9	782,448	894,407
<b>Total liabilities</b>		<u>782,448</u>	<u>894,407</u>
<b>Net Assets</b>		<u>15,641,963</u>	<u>15,158,401</u>
<b>Equity</b>			
Accumulated funds		<u>15,641,963</u>	<u>15,158,401</u>
<b>Total equity</b>		<u>15,641,963</u>	<u>15,158,401</u>

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

Dated this 25<sup>th</sup> day of April 2024.

  
Director

  
Principal Finance Officer

**LEGAL AID COMMISSION  
TRUST ACCOUNT**

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**STATEMENT OF CHANGES IN  
ACCUMULATED FUNDS  
FOR THE YEAR ENDED 31 JULY 2023**

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	<b>Accumulated Funds (\$)</b>
<b>Balance at 1 August 2021</b>	13,760,598
Prior year operating profit	1,397,803
<b>Balance at 31 July 2022</b>	<u>15,158,401</u>
Current year operating profit	483,562
<b>Balance at 31 July 2023</b>	<u>15,641,963</u>

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

**LEGAL AID COMMISSION  
TRUST ACCOUNT**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 JULY 2023**

	Notes	2023 \$	2022 \$
<b>Cash flow from operating activities</b>			
Members contributions		777,323	1,627,266
Cash paid to suppliers and employees		(30,211)	(92,839)
		<u>747,112</u>	<u>1,534,427</u>
Interest Received		43,391	185,592
<b>Net cash generated from operating activities</b>		<u>790,503</u>	<u>1,720,019</u>
<b>Cash flow from investing activities</b>			
Acquisition from Term Deposit		(2,000,000)	-
Purchase of property, plant and equipment		(1,007)	(1,287,416)
<b>Net cash (used in)/generated from investing activities</b>		<u>(2,001,007)</u>	<u>(1,287,416)</u>
<b>Cash flow from financing activities</b>			
Receipts/(Advances) to Legal Aid Commission - Government Grant Account		400,000	(165,000)
<b>Net cash generated from financing activities</b>		<u>400,000</u>	<u>(165,000)</u>
<b>Net cash and cash equivalents movement for the year</b>		(810,504)	267,603
Cash and cash equivalents at the beginning of the year		<u>13,988,433</u>	<u>13,720,830</u>
<b>Cash and cash equivalents at the end of the year</b>		<u>13,177,928</u>	<u>13,988,433</u>

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

**LEGAL AID COMMISSION  
TRUST ACCOUNT**

**NOTES TO AND FORMING PART OF THE  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2023**

**1. General information**

The principal activity of the Commission during the year was based on the availability of resources, provide financial assistance to the Legal Aid Commission as and when needed for the facilitation of its core purpose. These financial statements were authorised for issue by the Executive Committee on 25 April 2024.

**2. Summary of significant accounting policies**

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

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

There are no new accounting standards, amendments and interpretations that had a financial impact on the Commission's financial results and position for the year 2023. There was no new accounting standards, amendments or interpretations that have been released and not yet adopted that are expected to have significant financial impact on the Commission in future periods.

**2.1 Basis of preparation**

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

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

**2.2 Revenue**

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

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

**2.3 Property, plant and equipment**

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

**LEGAL AID COMMISSION  
TRUST ACCOUNT**

**NOTES TO AND FORMING PART OF THE  
FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2023**

**2. Summary of significant accounting policies (continued)**

**2.3. Property, plant and equipment (continued)**

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

*i. Depreciation*

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

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

*ii. Deferred Income*

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

**2.4 Cash and cash equivalents**

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

**2.5 Impairment of non-financial assets**

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

**2.6 Trade payables**

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

**LEGAL AID COMMISSION  
TRUST ACCOUNT**

**NOTES TO AND FORMING PART OF THE  
FINANCIAL STATEMENTS – continued  
FOR THE YEAR ENDED 31 JULY 2023**

**2. Summary of significant accounting policies – (continued)**

**2.7 Provisions**

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

**2.8 Rounding**

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

**3 Critical accounting estimates and uncertainty**

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

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

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

<b>4 Revenue</b>	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Contribution funds	777,323	1,627,266
	<u>777,323</u>	<u>1,627,266</u>
<b>5 Operating expenses</b>		
Administrative expense	4,339	11,919
Bank fees and charges	6	98
Staff cost	-	2,850
Other expenses	25,867	73,470
	<u>30,212</u>	<u>88,337</u>
<b>6 Other income</b>		
Interest	43,391	141,528
Other income received	-	44,065
	<u>43,391</u>	<u>185,593</u>



**LEGAL AID COMMISSION  
TRUST ACCOUNT**

**NOTES TO AND FORMING PART OF THE  
FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2023**

**7 Property, plant, and equipment**

	Capital Projects \$	Law Books \$	Motor Vehicles \$	Furniture & Fittings \$	IT & Office Equipment \$	Work in Progress	Total \$
<b>At 1 August 2021</b>							
Cost	1,022,051	60,238	1,572,770	9,695	433,527	344,331	3,442,612
Accumulated depreciation	(854,352)	(60,231)	(1,432,966)	(9,695)	(326,562)	-	(2,583,807)
<b>Net book amount</b>	<u>167,699</u>	<u>7</u>	<u>139,804</u>	<u>-</u>	<u>106,965</u>	<u>344,331</u>	<u>758,805</u>
<b>Year ended 31 July 2022</b>							
Opening net book amount	167,699	7	139,804	-	106,964	344,331	758,805
Additions	-	-	1,072,799	-	-	214,617	1,287,416
Disposals	-	-	-	-	-	(558,948)	(558,948)
Depreciation charge	(83,795)	-	(177,290)	-	(65,634)	-	(326,719)
<b>Closing net book amount</b>	<u>83,904</u>	<u>7</u>	<u>1,035,313</u>	<u>-</u>	<u>41,330</u>	<u>-</u>	<u>1,160,554</u>
<b>At 31 July 2022</b>							
Cost	1,022,051	60,238	2,645,569	9,695	230,603	-	3,968,156
Accumulated depreciation	(938,147)	(60,231)	(1,610,256)	(9,695)	(189,273)	-	(2,807,602)
<b>Net book amount</b>	<u>83,904</u>	<u>7</u>	<u>1,035,313</u>	<u>-</u>	<u>41,330</u>	<u>-</u>	<u>1,160,554</u>
<b>Year ended 31 July 2023</b>							
Opening net book amount	83,904	7	1,035,313	-	41,330	-	1,160,554
Additions	-	-	1,007	-	-	-	1,007
Disposals	-	-	-	-	-	-	-
Depreciation charge	(72,437)	-	(204,016)	-	(30,487)	-	(306,940)
<b>Closing net book amount</b>	<u>11,467</u>	<u>7</u>	<u>832,304</u>	<u>-</u>	<u>10,844</u>	<u>-</u>	<u>854,621</u>
<b>At 31 July 2023</b>							
Cost	1,022,051	60,238	2,337,427	-	230,603	-	3,650,319
Accumulated depreciation	(1,010,584)	(60,231)	(1,505,123)	-	(219,760)	-	(2,795,698)
<b>Net book amount</b>	<u>11,467</u>	<u>7</u>	<u>832,304</u>	<u>-</u>	<u>10,843</u>	<u>-</u>	<u>854,621</u>

**LEGAL AID COMMISSION  
TRUST ACCOUNT**

**NOTES TO AND FORMING PART OF THE  
FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2023**

<b>8 Intangible assets</b>	<b>2023</b>	<b>2022</b>
<b>Cost</b>	<b>\$</b>	<b>\$</b>
Balance at 1 August	564,234	72,162
Additions	-	564,234
Transfer/Reclassification	-	(72,162)
Balance as at 31 July	<u>564,234</u>	<u>564,234</u>
<b>Accumulated amortisation</b>		
Balance at 1 August	(60,413)	(71,379)
Charge during the year	(111,959)	(60,413)
Transfer/Reclassification	-	71,379
Balance as at 31 July	<u>(172,372)</u>	<u>(60,413)</u>
Carrying amount at 31 July	<u>391,862</u>	<u>503,821</u>
<b>9 Deferred income</b>	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Balance at the beginning of the period	894,407	954,820
Grant received during the year	-	-
Grant income recognized	(111,959)	(60,413)
Donated cash for project works	-	-
Balance at period end	<u>782,448</u>	<u>894,407</u>
<b>10 Contingent liabilities</b>		
At balance date there are no known contingent liabilities.		
<b>11 Capital commitments</b>		
At balance date the company had capital commitments amounting to \$Nil (2022: Nil)		
<b>12 Related Party</b>		
The Commission's related parties include its Executive Committee members, Legal Aid Commission - Government Grant account and Fiji Law Society which provides funding for the Commission.		
The following were the Executive Committee members during the financial year:		
<ul style="list-style-type: none"> <li>• Preetika Priyadarshani Prasad - Solicitor General until 16 February 2023 being replaced by Ropate Green Lomavatu - current Solicitor General</li> <li>• Mr. Liyanage Kashyapa Wickramasekara until 10 March 2023 being replaced by Tomasi Bainivalu as the current Chief Registrar</li> <li>• Ritesh Naidu</li> <li>• Mele Rakai</li> <li>• Sureni Parera</li> <li>• Shahin Rafique Ali Replaced by Seremaia Waqainabete as Acting Director</li> <li>• Helen Kumar replaced by Abdul Rasheed</li> </ul>		

**LEGAL AID COMMISSION  
TRUST ACCOUNT**

**NOTES TO AND FORMING PART OF THE  
FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2023**

**12 Related Party (continued)**

**Transactions with related parties**

i) Key Management Personnel

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

<b>Name</b>	<b>Position</b>
Mr Seremaia Waqainabete	Acting Director from March 2023
Mr Shahin Rafique Ali	Director until 12/03/2023
Mr Abdul Rasheed	Principal Finance Officer from 12/06/2023
Ms Helen Jyotika Kumar	Principal Finance Officer until 20/04/2023

There was no compensation paid to the key management personnel by the Commission (2022: Nil).

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

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Fiji Law Society – Member Contribution (note 4)	<u>777,323</u>	<u>1,627,266</u>
	<u>777,323</u>	<u>1,627,266</u>

iii) Amounts receivable from related party

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Advances to Legal Aid - Government Grant Account	<u>-</u>	<u>400,000</u>
	<u>-</u>	<u>400,000</u>

**13 Events subsequent to balance date**

No charge on the assets of the Commission has arisen since the end of the financial year to the date of this report to secure the liabilities of any other person. No contingent liability has arisen since the end of the financial year to the date of this report. No contingent or other liability has become enforceable or is likely to become enforceable within a period of twelve months from the date of this report which, in the opinion of the directors, will or may affect the ability of the Commission to meet its obligations when they fall due.

**LEGAL AID COMMISSION  
GOVERNMENT GRANT ACCOUNT  
FINANCIAL REPORT  
FOR THE YEAR ENDED 31 JULY 2023**

**LEGAL AID COMMISSION  
GOVERNMENT GRANT ACCOUNT**

**FINANCIAL REPORT  
31 JULY 2023**

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**LEGAL AID COMMISSION  
GOVERNMENT GRANT ACCOUNT**

**FINANCIAL REPORT  
31 JULY 2023**

**Executive committee's report**

In accordance with a resolution of the Executive Committee, the committee herewith submit the statement of financial position of the Legal Aid Commission – Government Grant Account (the Commission) as at 31 July 2023, and the related statements of profit or loss and other comprehensive income, changes in accumulated funds and cash flows for the year then ended and report as follows:

**1. Executive committee**

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

- Preetika Priyadarshani Prasad was Solicitor General until 16 February 2023 being replaced by Ropate Green Lomavatu (current Solicitor General)
- Mr. Liyanage Kashyapa Wickramasekara was Chief Registrar until 10 March 2023 being replaced by Tomasi Bainivalu as the current Chief Registrar
- Ritesh Naidu
- Mele Rakai
- Sureni Parera was replaced by Sangeeta Chand
- Shahin Rafique Ali was replaced by Seremaia Waqainabete as Acting Director from 13 March 2023
- Helen Kumar was replaced by Abdul Rasheed on 13 June 2023.

**2. Principal activities**

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

**3. Operating results**

The Commission made a loss of \$9,821 (2022: loss of \$238,247) for the year ended 31 July 2023.

**4. Reserves**

It is proposed that no amounts be transferred to reserves.

**5. Non-current assets**

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

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

**6. Unusual transactions**

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

**7. Executive committee members' benefits**

Since the end of the 2023 financial year, no executive committee member has received or become entitled to receive a benefit by reason of a contract made by the Commission with the Executive Committee member or with a firm of which he/she is a member or with a company in which he/she has a substantial financial interest.

**LEGAL AID COMMISSION  
GOVERNMENT GRANT ACCOUNT**

**FINANCIAL REPORT  
31 JULY 2023**

**Executive committee's report (continued)**

**8. Other circumstances**

As at the date of this report:

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

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

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

Dated this 25 day of April 2024.

  
Director

  
Principal Finance Officer

**LEGAL AID COMMISSION  
GOVERNMENT GRANT ACCOUNT**

**FINANCIAL REPORT  
31 JULY 2023**

**Statement by the executive committee**

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

- (a) the accompanying statement of profit or loss and other comprehensive income is drawn up so as to give a true and fair view of the results of the Commission – Government Grant Account for the year ended 31 July 2023;
- (b) the accompanying statement of financial position of the Commission – Government Grant Account is drawn up so as to give a true and fair view of the state of affairs of the Commission – Government Grant Account as at 31 July 2023;
- (c) the accompanying statement of changes in accumulated funds is drawn up so as to give a true and fair view of the movement in accumulated funds of the Commission – Government Grant Account for the year ended 31 July 2023;
- (d) the accompanying statement of cash flows is drawn up so as to give a true and fair view of the cash flows of the Commission – Government Grant Account for the year ended 31 July 2023;
- (e) at the date of this statement, there are reasonable grounds to believe that the Commission will be able to pay its debts as and when they fall due; and

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

Dated this 25 day of April 2024.

  
.....  
Director

  
.....  
Principal Finance Officer





## Independent Auditor's Report

To the Executive Committee of Legal Aid Commission

### Report on the audit of the financial statements

#### *Opinion*

We have audited the accompanying financial statements of Legal Aid Commission – Government Grant Account (the "Commission"), which comprise the statement of financial position as at 31 July 2023, and the statement of profit or loss and other comprehensive income, statement of changes in accumulated funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Commission as at 31 July 2023, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SME's).

#### *Basis for Opinion*

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### *Independence*

We are independent of the Commission in accordance with the ethical requirements of the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) that are relevant to our audit of the financial statements in Fiji, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

#### *Other Information*

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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#### *Responsibilities of Executive Committee and Management for the Financial Statements*

Executive Committee and management are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SME's) and with the requirements of the Legal Aid Act 1996 (Amendment Decree 2009), and for such internal control as the Executive Committee and management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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



- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

#### **Report on Other Legal and Regulatory Requirements**

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

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

#### **Restriction on Use**

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

  
PricewaterhouseCoopers  
Chartered Accountants

  
Paritosh Deo  
Partner

25 April 2024  
Suva, Fiji

**LEGAL AID COMMISSION  
GOVERNMENT GRANT ACCOUNT**

**STATEMENT OF PROFIT OR LOSS AND  
OTHER COMPREHENSIVE INCOME  
FOR THE PERIOD ENDED 31 JULY 2023**

	Notes	2023 \$	2022 \$
Revenue	4	10,184,177	8,528,002
Other Income	5	9,158	51,717
<b>Total Revenue</b>		<u>10,193,335</u>	<u>8,579,719</u>
<b>Expenses</b>			
Depreciation and amortisation expense	10,11	430,791	530,743
Operating expenses	6	3,123,168	2,157,771
Salaries and wages	7	6,649,197	6,129,452
<b>Total Expenses</b>		<u>10,203,156</u>	<u>8,817,966</u>
<b>Profit/ (Loss) for the year</b>		<u>(9,821)</u>	<u>(238,247)</u>
<b>Other comprehensive income</b>		-	-
<b>Total comprehensive income/ (loss) for the year</b>		<u>(9,821)</u>	<u>(238,247)</u>

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

**LEGAL AID COMMISSION  
GOVERNMENT GRANT ACCOUNT**

**STATEMENT OF FINANCIAL POSITION  
AS AT 31 JULY 2023**

	Notes	2023 \$	2022 \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	8	3,974	12,932
Other receivable	9	339,046	249,268
<b>Total current assets</b>		<u>343,020</u>	<u>262,200</u>
<b>Non-current assets</b>			
Property, plant and equipment	11	1,003,384	1,315,966
Intangible assets	10	50,111	94,130
<b>Total non-current assets</b>		<u>1,053,495</u>	<u>1,410,096</u>
<b>Total assets</b>		<u>1,396,515</u>	<u>1,672,296</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Accruals, provisions and other liabilities	12	600,594	596,932
Employee entitlements	13	491,123	360,745
Payable to related party	16	-	400,000
<b>Total liabilities</b>		<u>1,091,717</u>	<u>1,357,677</u>
<b>Net Assets</b>		<u>304,798</u>	<u>314,619</u>
<b>Equity</b>			
Accumulated Funds		304,798	314,619
<b>Total equity</b>		<u>304,798</u>	<u>314,619</u>

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

Dated this 25 day of April 2024.

  
Director

  
Principal Finance Officer

**LEGAL AID COMMISSION  
GOVERNMENT GRANT ACCOUNT**

**STATEMENT OF CHANGES IN  
ACCUMULATED FUNDS  
FOR THE PERIOD ENDED 31 JULY 2023**

	<b>Accumulated Funds (\$)</b>
<b>Balance at 1 August 2021</b>	<b>552,866</b>
Operating surplus/(deficit) for the year	(238,247)
<b>Balance at 31 July 2022</b>	<b>314,619</b>
Operating surplus/(deficit) for the year	(9,821)
<b>Balance at 31 July 2023</b>	<b>304,798</b>

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

**LEGAL AID COMMISSION  
GOVERNMENT GRANT ACCOUNT**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 JULY 2023**

	Notes	2023 \$	2022 \$
<b>Cash flow from operating activities</b>			
Cash receipts from government grants		10,184,177	8,528,002
Cash paid to suppliers and employees		(9,638,324)	(8,784,459)
<b>Net cash generated from operations</b>		545,853	(256,457)
Interest received		(89,779)	10,499
Other income		9,158	20,628
<b>Net cash (used in) /generated from operating activities</b>		465,232	(225,330)
<b>Cash flow from investing activities</b>			
Purchase of property, plant and equipment & Intangibles		(74,190)	(141,805)
<b>Net cash used in investing activities</b>		(74,190)	(141,805)
<b>Cash flow from financing activities</b>			
Advances from related party		(400,000)	165,000
<b>Net cash generated from financing activities</b>		(400,000)	165,000
<b>Net cash and cash equivalents movement for the year</b>		(8,958)	(202,135)
Cash and cash equivalents at the beginning of the year		12,932	215,067
<b>Cash and cash equivalents at the end of the year</b>	8	3,974	12,932

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

**LEGAL AID COMMISSION  
GOVERNMENT GRANT ACCOUNT**

**NOTES TO AND FORMING PART OF THE  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2023**

**1. General information**

The principal activity of the Commission during the year was to provide, subject to availability of resources, legal assistance to impoverished persons. These financial statements were authorised for issue by the Executive Committee on 25 April 2023.

**2. Summary of significant accounting policies**

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

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

There are no new accounting standards, amendments and interpretations that had a financial impact on the Commission's financial results and position for the year 2023. There was no new accounting standards, amendments or interpretations that have been released and not yet adopted that are expected to have significant financial impact on the Commission in future periods.

**2.1. Basis of preparation**

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

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

**2.2. Revenue**

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

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

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

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



**LEGAL AID COMMISSION  
GOVERNMENT GRANT ACCOUNT**

**NOTES TO AND FORMING PART OF THE  
FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2023**

**2. Summary of significant accounting policies (continued)**

**2.3. Property, plant and equipment**

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

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

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

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

**2.4. Intangible assets**

*Software*

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

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

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

**2.5. Cash and cash equivalents**

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

**2.6. Impairment of non-financial assets**

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

**LEGAL AID COMMISSION  
GOVERNMENT GRANT ACCOUNT**

**NOTES TO AND FORMING PART OF THE  
FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2023**

**2. Summary of significant accounting policies (continued)**

**2.7. Trade Payables**

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

**2.8. Employee entitlements**

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

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

**2.9. Provisions**

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

**2.10. Rounding**

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

**3. Critical accounting estimates and uncertainty**

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

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

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

**LEGAL AID COMMISSION  
GOVERNMENT GRANT ACCOUNT**

**NOTES TO AND FORMING PART OF THE  
FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2023**

	2023	2022
	\$	\$
<b>4. Revenue</b>		
Grant received from Fiji Government	10,184,177	8,528,002
Total revenue	<u>10,184,177</u>	<u>8,528,002</u>
<b>5. Other operating income</b>		
Interest income	4,588	10,499
Other income	4,570	41,218
Total other operating income	<u>9,158</u>	<u>51,717</u>
<b>6. Operating expenses</b>		
Accounting fees	-	-
Advertising expense	10,731	23,075
Audit Fees	35,181	19,939
Bank charges	2,558	2,740
Brief out expenses	48,095	(276,817)
IT related expenses	251,209	302,510
Postage and Freight	34,238	23,521
Rental expense	790,542	947,195
Repair and maintenance	128,574	187,851
Security charges	70,697	59,401
Staff cost	415,029	374,831
Stationery expense	59,469	22,081
Transportation cost	145,369	130,780
Utilities	218,293	241,862
Other	913,183	98,802
Total operating expenses	<u>3,123,168</u>	<u>2,157,771</u>
<b>7. Salaries and wages</b>		
Salaries and wages	6,647,852	6,129,057
Other staff benefits	1,345	395
Total salaries and wages	<u>6,649,197</u>	<u>6,129,452</u>
<b>8. Cash and cash equivalents</b>		
Cash on hand	-	-
Cash at bank	3,974	12,932
Total cash and cash equivalents	<u>3,974</u>	<u>12,932</u>

**LEGAL AID COMMISSION  
GOVERNMENT GRANT ACCOUNT**

**NOTES TO AND FORMING PART OF THE  
FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2023**

	2023 \$	2022 \$
<b>9. Other receivables</b>		
Prepayments	118,703	93,242
VAT Receivable	86,563	20,189
UNDP reimbursables	1,517	7,056
Other Receivables	132,263	128,781
Total other receivable	<u>339,046</u>	<u>249,268</u>
<b>10. Intangible Assets</b>		
<b>Cost</b>		
Balance at 1 August	261,964	261,964
Additions	-	-
Transfer/Reclassification	-	-
Balance as at 31 July	<u>261,964</u>	<u>261,964</u>
<b>Amortization</b>		
Balance at 1 August	167,834	88,034
Charge during the year	44,019	79,800
Transfer/Reclassification	-	-
Balance as at 31 July	<u>211,853</u>	<u>167,834</u>
Carrying amount at 31 July	<u>50,111</u>	<u>94,130</u>

**NOTES TO AND FORMING PART OF THE  
FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2023**

**LEGAL AID COMMISSION  
GOVERNMENT GRANT ACCOUNT**

**11. Property, plant & equipment**

	Capital Project	Computers & IT Equipment	Law Books	Motor Vehicles	Furniture & Fittings	WIP	Total
	\$	\$	\$	\$	\$	\$	\$
<b>At 31 July 2021</b>							
Cost	1,791,758	953,279	447,837	544,000	170,212	131,624	4,038,710
Accumulated depreciation	(749,516)	(541,223)	(411,171)	(544,000)	(139,946)	-	(2,385,856)
<b>Net book amount</b>	<b>1,042,242</b>	<b>412,056</b>	<b>36,666</b>	<b>-</b>	<b>30,266</b>	<b>131,624</b>	<b>1,652,854</b>
<b>Year ended 31 July 2022</b>							
Opening net book amount	1,042,242	412,056	36,666	-	30,266	131,624	1,652,854
Additions	1,700	196,612	-	-	665	74,459	273,436
Disposals	-	(25,122)	-	-	(2,635)	(131,624)	(159,381)
Depreciation charge	(179,176)	(233,736)	(28,719)	-	(9,312)	-	(450,943)
<b>Closing net book amount</b>	<b>864,766</b>	<b>349,810</b>	<b>7,947</b>	<b>-</b>	<b>18,984</b>	<b>74,459</b>	<b>1,315,966</b>
<b>At 31 July 2022</b>							
Cost	1,793,458	1,124,769	447,837	544,000	168,242	74,459	4,152,765
Accumulated depreciation	(928,692)	(774,959)	(439,890)	(544,000)	(149,258)	-	(2,836,799)
<b>Net book amount</b>	<b>864,766</b>	<b>349,810</b>	<b>7,947</b>	<b>-</b>	<b>18,984</b>	<b>74,459</b>	<b>1,315,966</b>
<b>Year ended 31 July 2023</b>							
Opening net book amount	864,766	349,810	7,947	-	18,984	74,459	1,315,966
Additions	45,780	-	-	-	23,774	8,906	78,460
Disposals	-	(4,270)	-	-	-	-	(4,270)
Depreciation charge	(183,109)	(192,160)	(4,102)	-	(7,401)	-	(386,772)
<b>Closing net book amount</b>	<b>727,437</b>	<b>153,380</b>	<b>3,845</b>	<b>-</b>	<b>35,357</b>	<b>83,365</b>	<b>1,003,384</b>
<b>At 31 July 2023</b>							
Cost	1,839,236	1,116,574	447,837	544,000	192,016	83,365	4,223,030
Accumulated depreciation	(1,111,801)	(963,194)	(443,993)	(544,000)	(156,659)	-	(3,219,646)
<b>Net book amount</b>	<b>727,437</b>	<b>153,380</b>	<b>3,844</b>	<b>-</b>	<b>35,357</b>	<b>83,365</b>	<b>1,003,384</b>

<b>LEGAL AID COMMISSION GOVERNMENT GRANT ACCOUNT</b>	<b>NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 JULY 2023</b>	
<b>12. Accruals, provisions and other liabilities</b>	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Accounts payable	99,160	70,843
Brief out expense accruals	500,599	508,504
Other Payable	835	17,585
Total accruals, provisions and other liabilities	<u>600,594</u>	<u>596,932</u>
<b>13. Employee entitlements</b>		
Leave liability	<u>491,123</u>	<u>360,745</u>
Total employee entitlements	<u>491,123</u>	<u>360,745</u>
<b>14. Contingent liabilities</b>		
At balance date there are no known contingent liabilities.		
<b>15. Commitments</b>		
The operating lease rental payable are as follow:		
Payable not later than one year	-	-
Payable later than one year but not later than five years	-	-
	<u>-</u>	<u>-</u>
<b>16. Related Party</b>		
<b>Identity of related parties</b>		
The Commission's related parties include its Executive Committee members, the Legal Aid Commission Trust Fund and the Ministry of Economy which provides funding for the Commission.		
The following were the Executive Committee members during the financial year:		
<ul style="list-style-type: none"> <li>• Preetika Priyadarshani Prasad was Solicitor General until 16 February 2023 being replaced by Ropate Green Lomavatu (current Solicitor General)</li> <li>• Mr. Liyanage Kashyapa Wickramasekara was Chief Registrar until 10 March 2023 being replaced by Tomasi Bainivalu as the current CR</li> <li>• Ritesh Naidu</li> <li>• Mele Rakai</li> <li>• Sureni Parera was replaced by Sangeeta Chand</li> <li>• Shahin Rafique Ali was replaced by Seremaia Waqainabete as Acting Director from 13 March 2023</li> <li>• Helen Kumar was replaced by Abdul Rasheed on 13 June 2023.</li> </ul>		
<b>Transactions with related parties</b>		
<i>i) Key Management Personnel</i>		
During the year the following persons were identified as key management personnel with the greatest authority and responsibility for the planning, directing and controlling the activities of the Commission.		
<b>Name</b>	<b>Position</b>	
Mr Seremaia Waqainabete	Acting Director from March 2023	
Mr Shahin Rafique Ali	Director until 12 March 2023	
Mr Abdul Rasheed	Principal Finance Officer from 12 June 2023	
Ms Helen Jyotika Kumar	Principal Finance Officer until 20 April 2023	

**LEGAL AID COMMISSION  
GOVERNMENT GRANT ACCOUNT**

**NOTES TO AND FORMING PART OF THE  
FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2023**

**16. Related Party (continued)**

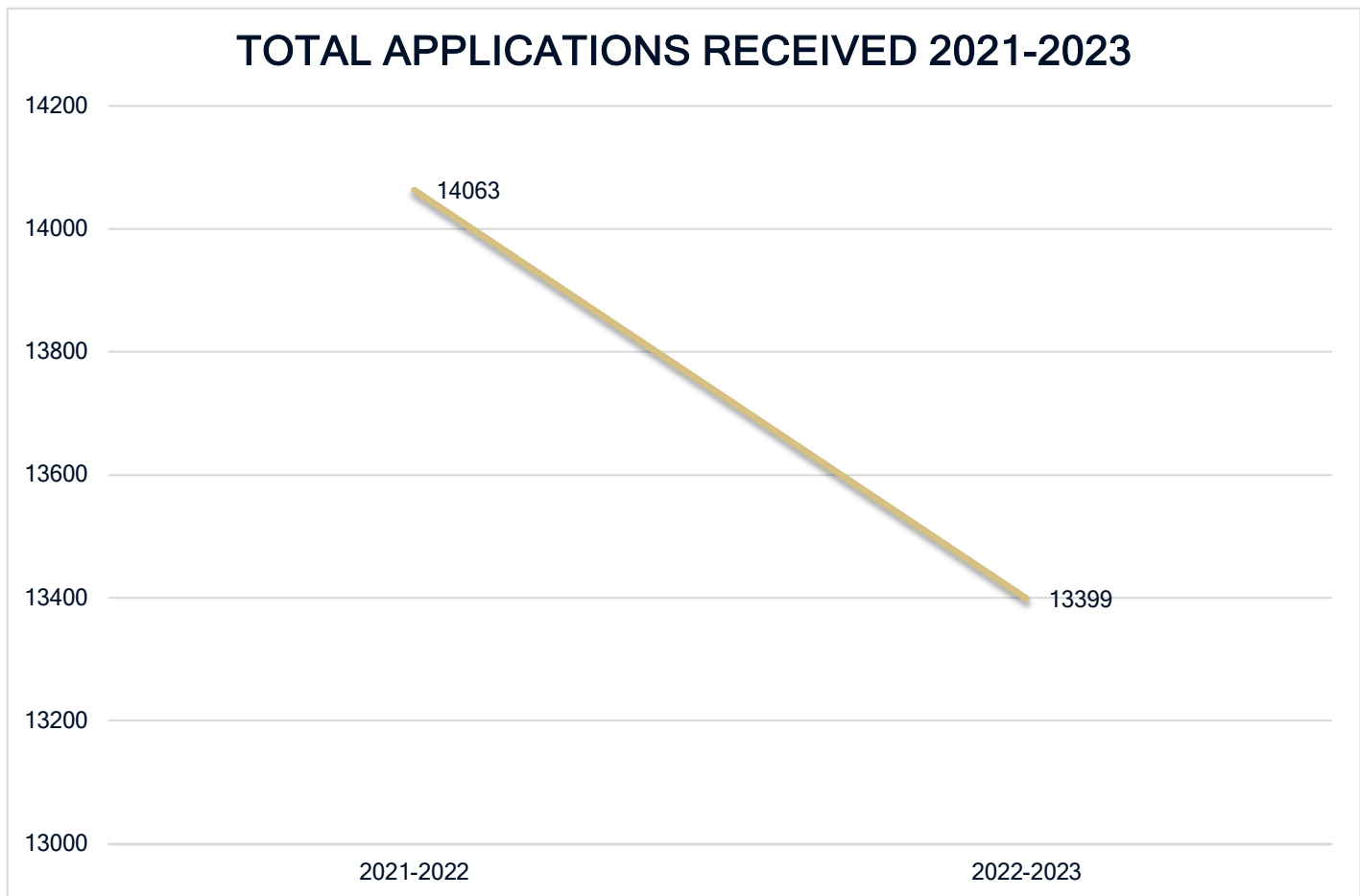
The aggregate compensation of key management personnel is set out below:

	2023 \$	2022 \$
Employee benefits	-	-
Other benefits	-	-
	<u>-</u>	<u>-</u>
<i>ii) The Commission received funding during the year as follows:</i>		
Ministry of Economy – Operational Grant (note 4)	-	-
	<u>-</u>	<u>-</u>
<i>iii) Amounts payable to related party</i>		
Advances from Legal Aid Commission – Trust Fund	-	400,000
	<u>-</u>	<u>400,000</u>

**17. Events subsequent to balance date**

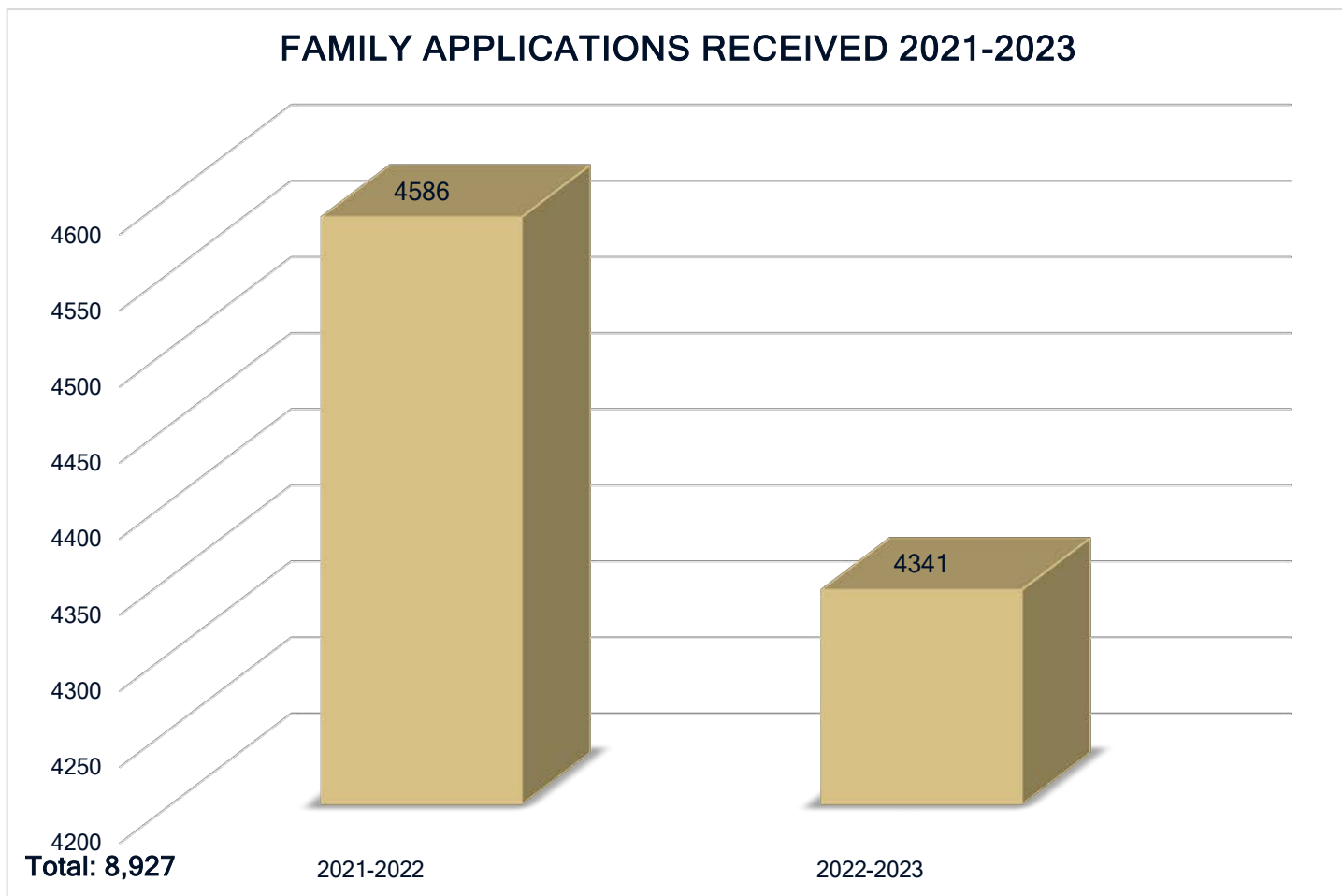
No charge on the assets of the Commission has arisen since the end of the financial year to the date of this report to secure the liabilities of any other person. No contingent liability has arisen since the end of the financial year to the date of this report. No contingent or other liability has become enforceable or is likely to become enforceable within a period of twelve months from the date of this report which, in the opinion of the directors, will or may affect the ability of the Commission to meet its obligations when they fall due.

## 2021-2023 AT A GLANCE

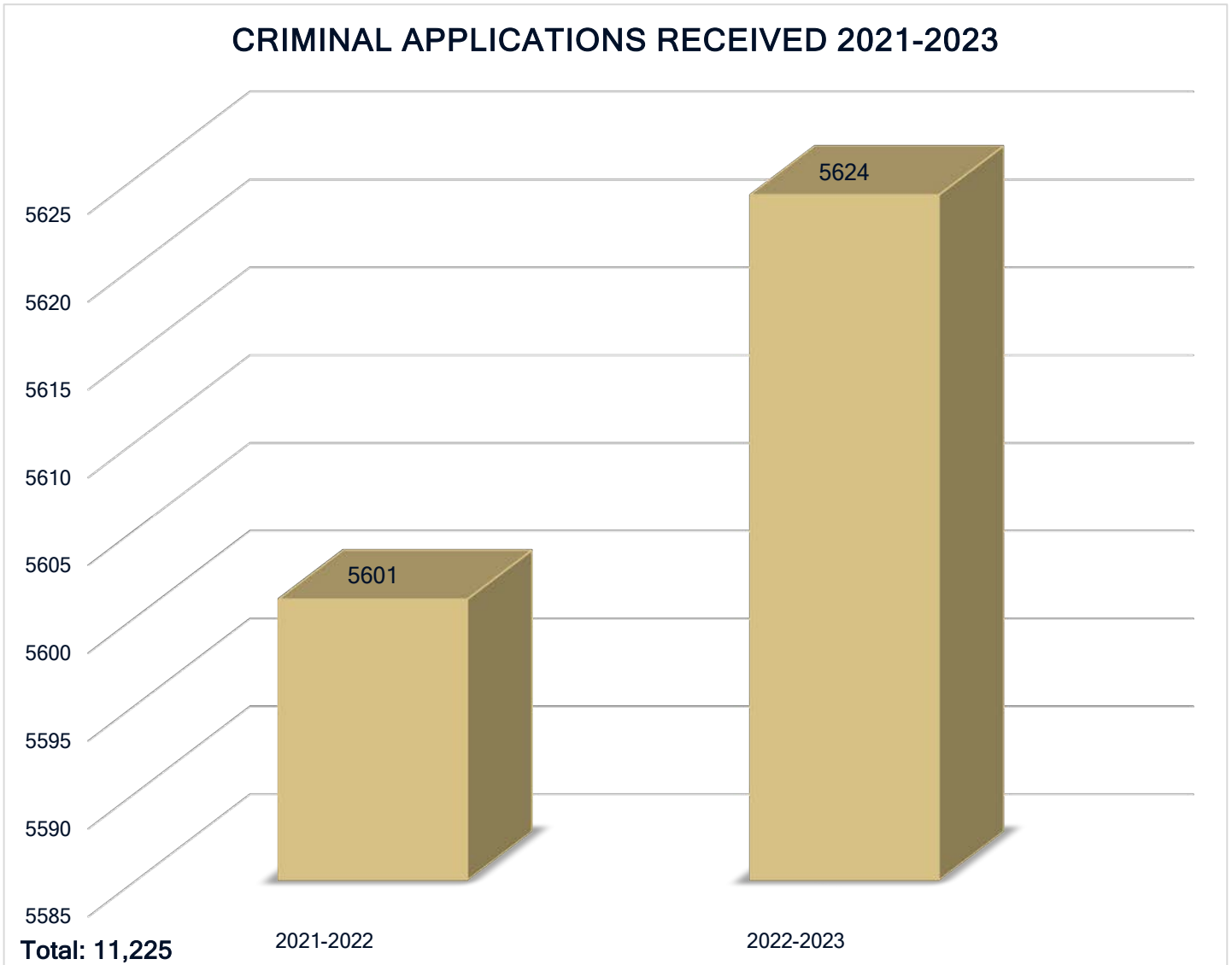


Starting at 14,063 applications in 2021-2022, there is a noticeable decrease to 13,399 applications in 2022-2023. The downward slope of the graph indicates a slight reduction in the volume of applications received during this time.

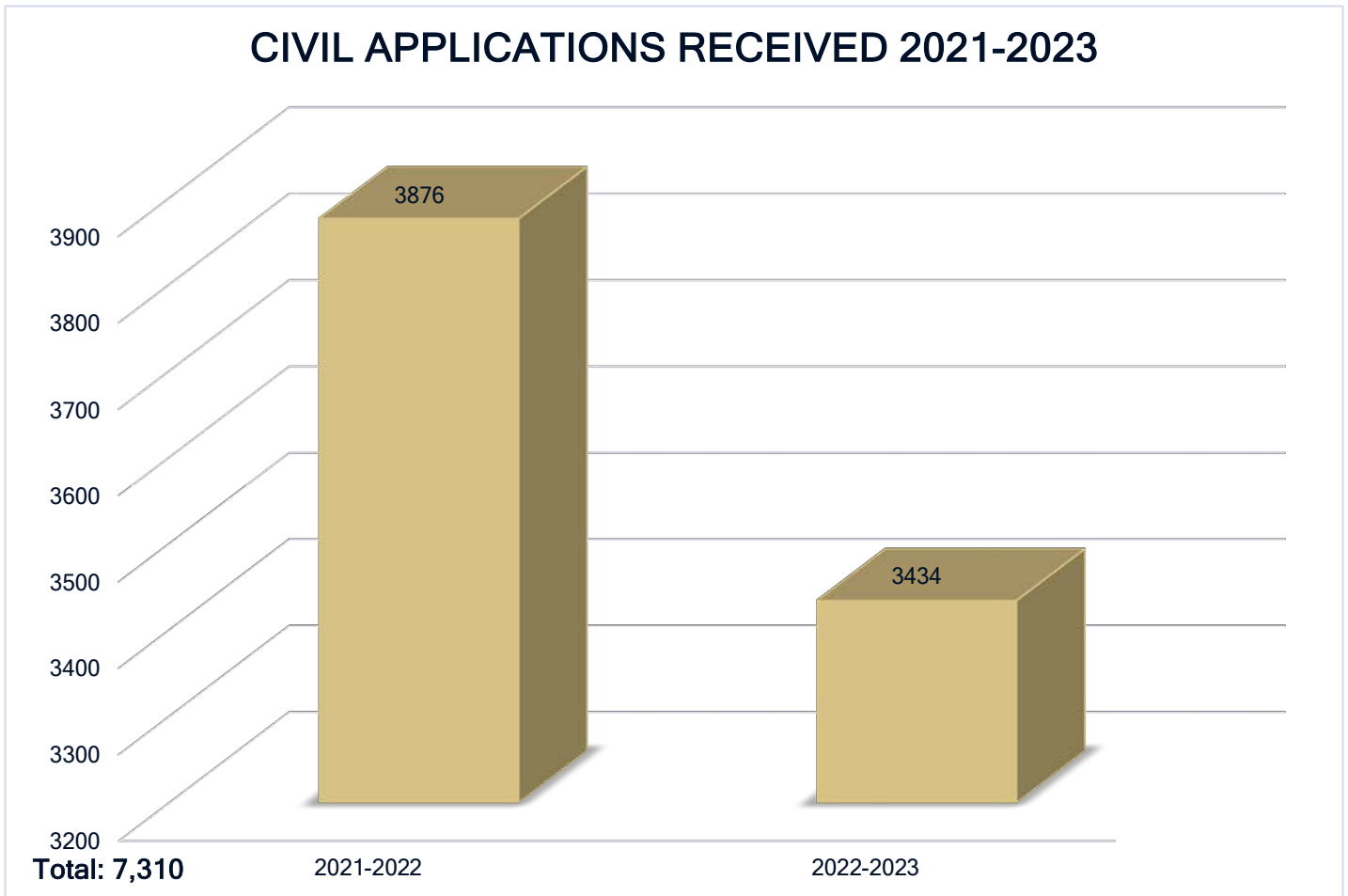




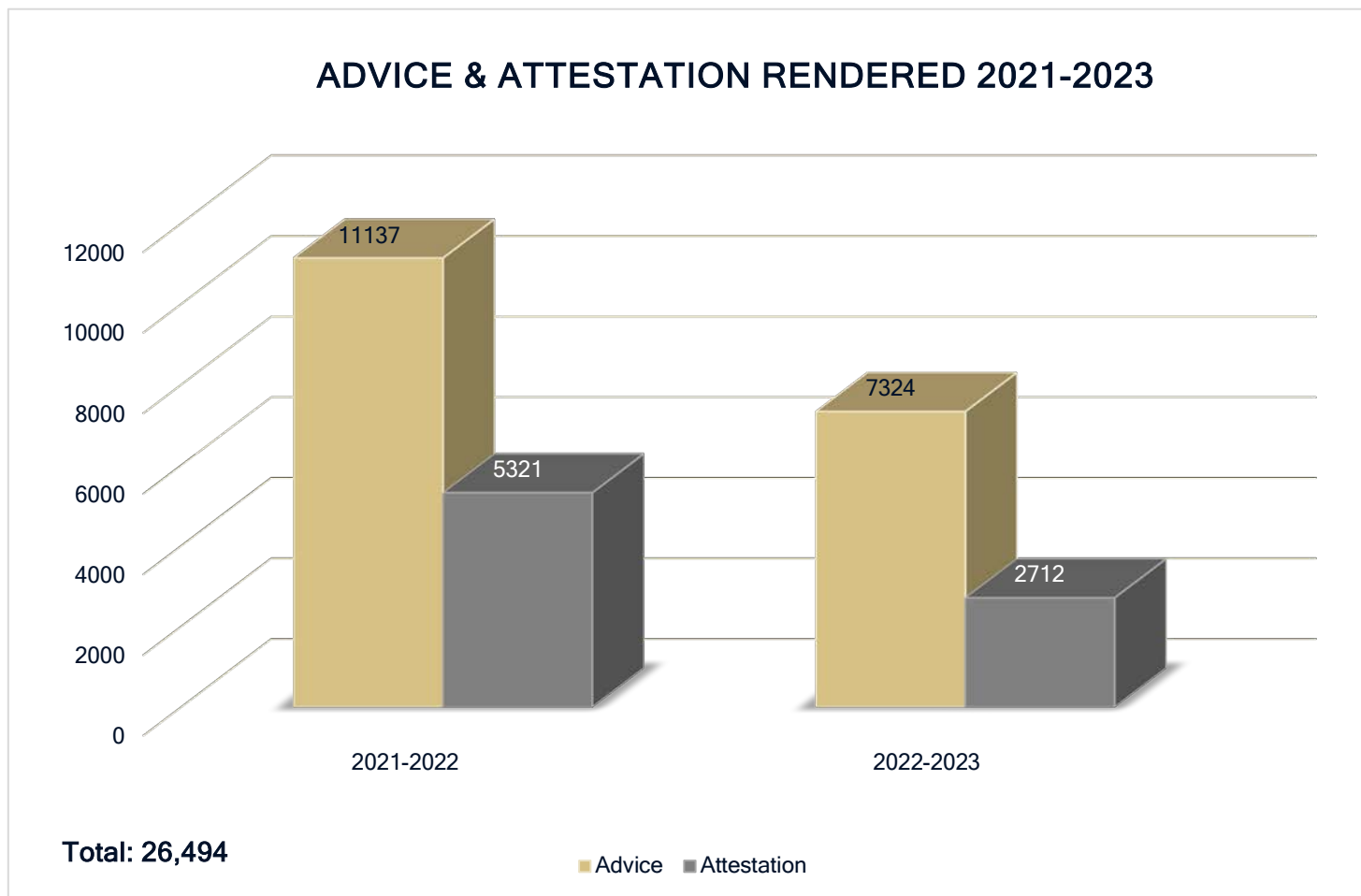
The bar graph illustrates a decreasing trend in family applications over the two consecutive years. The bars represent the number of family applications, with the highest bar corresponding to 4,586 applications in 2021-2022. Subsequently, there is a noticeable decline to 4,341 applications in 2022-2023.



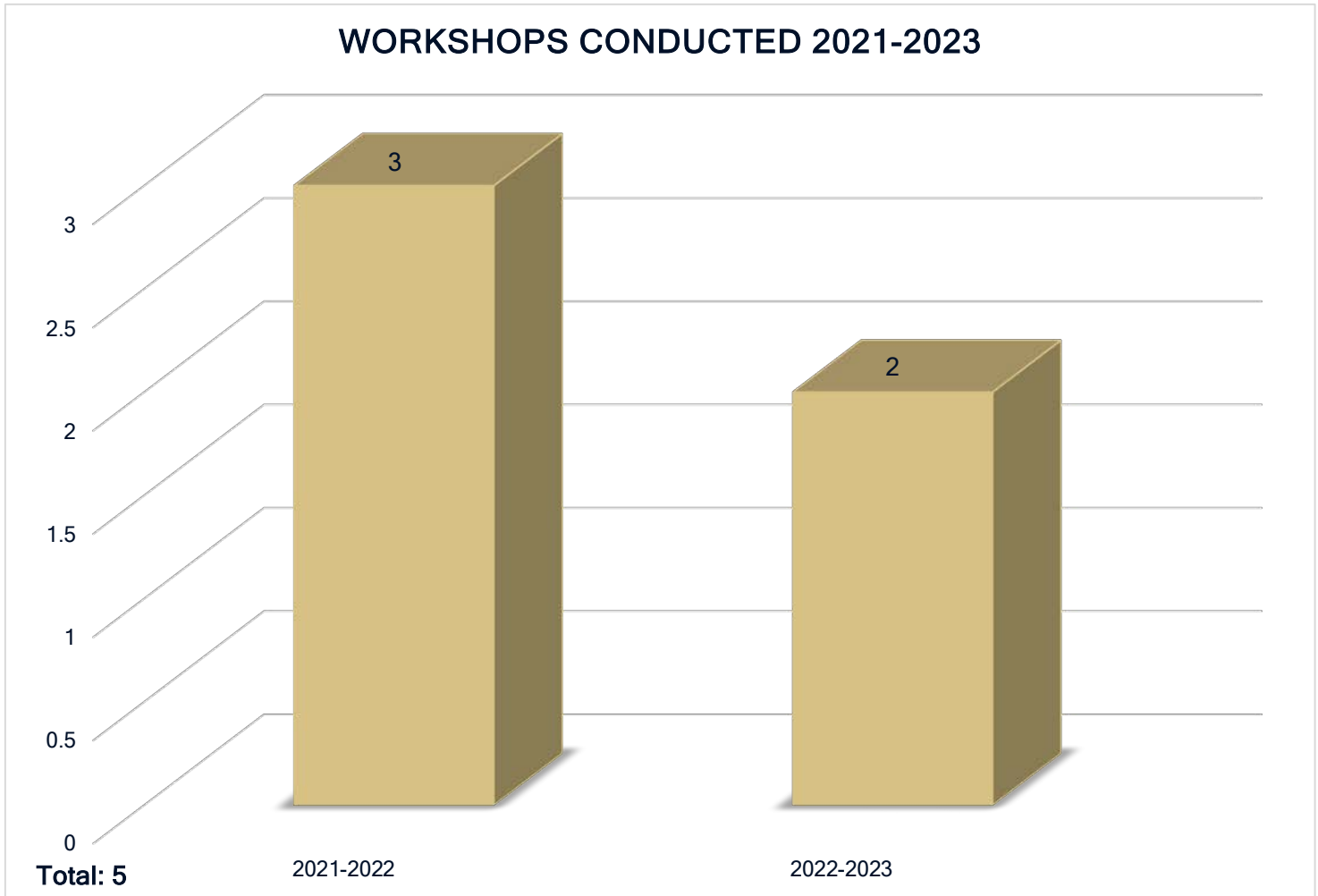
The above graph reveals a slightly increasing trend in criminal applications. Each bar on the graph represents the number of criminal applications, with the highest bar corresponding to 5,624 applications in 2022-2023. While the year 2021-2022 had 5,601 criminal applications.



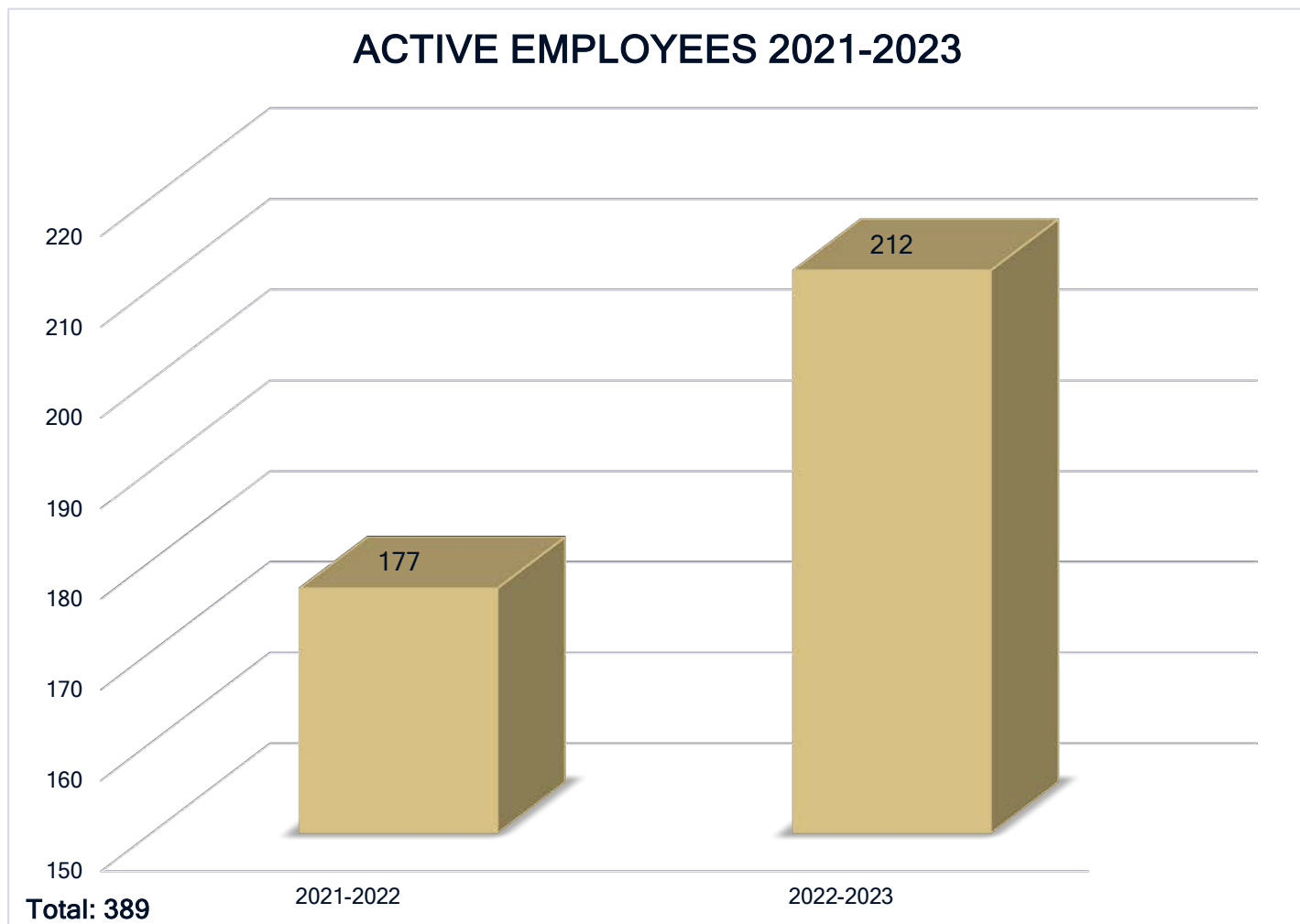
The above graph shows a decrease in civil applications received from 3,876 in 2021-2022 to 3,434 in 2022-2023.



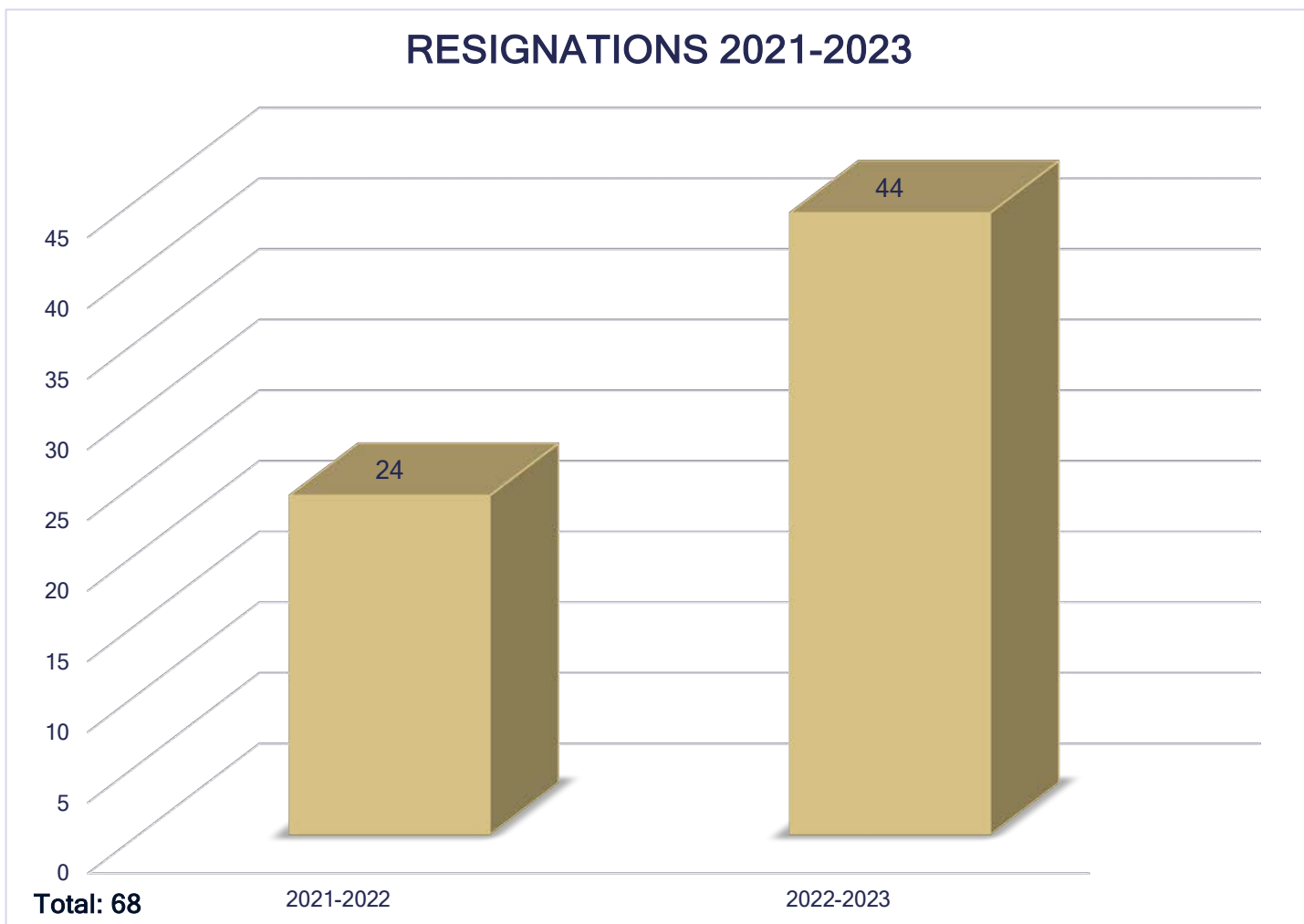
The graph represents the total number of advice and attestation services provided per financial year. A total of 26.494 persons have been assisted by our lawyers providing advice and attestation services.



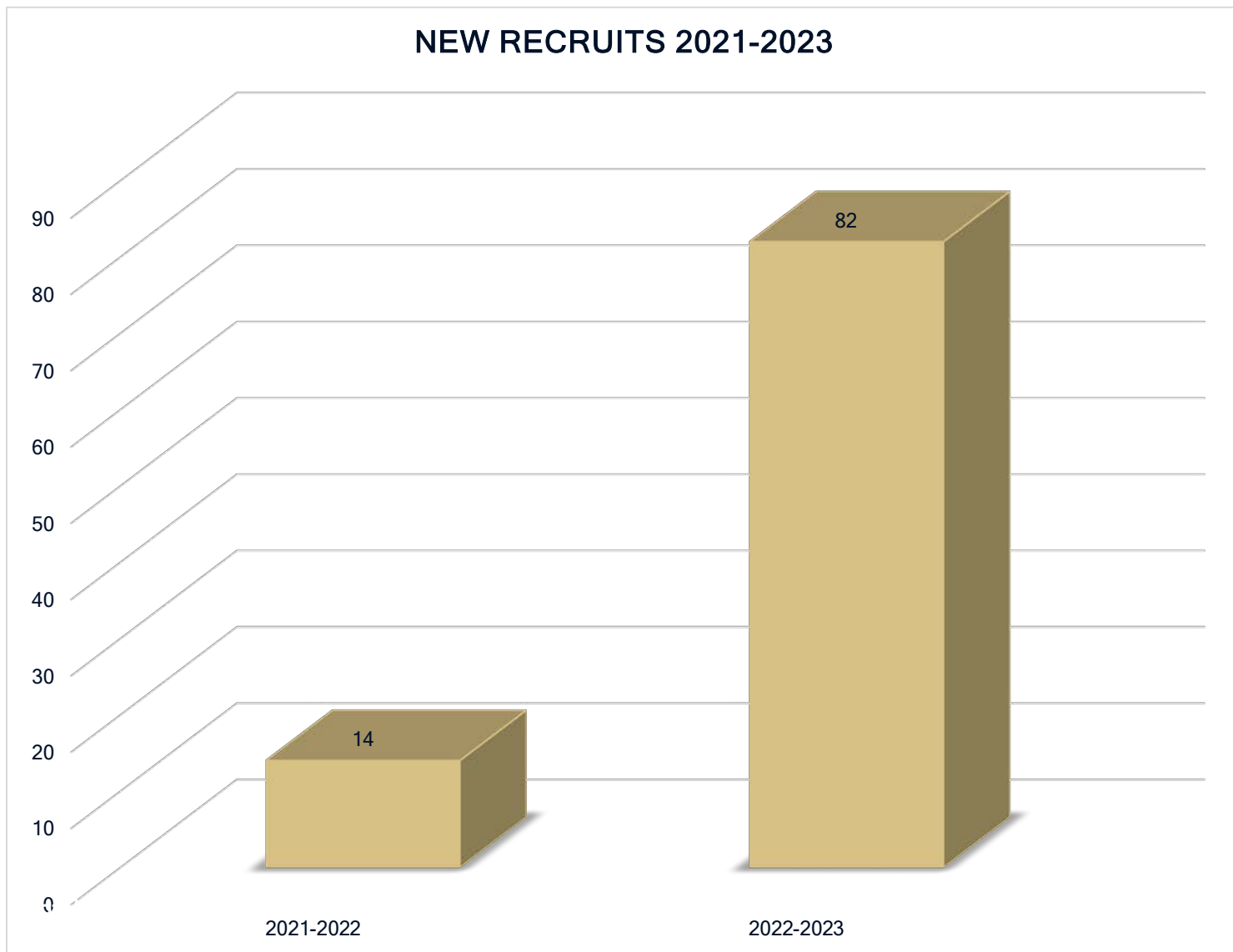
The graph above reveals a decreasing trend in the number of workshops conducted. The data points on the graph indicate that there were 3 workshops in 2021-2022, followed by a notable decrease to 2 workshops in 2022-2023.



The graph depicts an increasing trend in the number of active employees over the two consecutive years. It shows a major increase, with 177 active employees in 2021-2022, and a marginal increase to 212 active employees in 2022-2023. The graph suggests that the Commission has invested in increasing its workforce to enable it to achieve its mission more efficiently.



The graph exhibits an inclining trend in the number of resignations over the consecutive years from 2021-2023. The data on the graph indicate an increase in resignations from 24 in 2021-2022 to 44 in 2022-2023.



The graph represents a major increase in the number of new recruits. The data points on the graph reveal an increase in new recruits from 14 in 2021-2022 to 82 in 2022-2023. The ascending pattern of the graph highlights an increase in the organization's hiring activities.



# NAVIGATING THROUGH THE POST-COVID ERA: LEGAL AID COMMISSION'S RESPONSE (2021- 2023)

The aftermath of the COVID-19 pandemic ushered in a new era of challenges and adaptations, particularly for essential services like the Legal Aid Commission. From 2021 to 2023, the Commission exhibited resilience and innovation in its operations, ensuring continued access to justice in the face of evolving circumstances. Here's a comprehensive overview of how the Commission navigated through this period.

## VIRTUAL CONSULTATIONS VIA ZOOM AND OTHER PLATFORMS

With the lingering effects of the pandemic, the Legal Aid Commission continued to prioritize safety while providing essential legal services. Virtual consultations via platforms like Zoom became the norm, offering clients the convenience of accessing legal advice from the comfort of their homes. This approach not only minimized health risks and financial constraints but also expanded the Commission's reach, enabling individuals from remote areas to seek legal assistance without barriers.

## ENHANCED ONLINE APPLICATION SYSTEMS

Building upon the digital advancements made during the pandemic, the Commission further refined its online application systems. Clients could now easily apply for legal aid through user-friendly web portals, streamlining the process and reducing administrative burdens. The enhanced online platforms ensured efficient service delivery while accommodating the diverse needs of applicants, regardless of their technological proficiency.

## EXPANDED LEGAL EDUCATION INITIATIVES

Amidst ongoing uncertainties, the Legal Aid Commission intensified its efforts in legal education and awareness campaigns. Through online seminars, webinars, and informational resources, the Commission empowered individuals to understand their rights and navigate legal complexities effectively. By fostering legal literacy within communities, the Commission aimed to pre-emptively address legal issues and mitigate the need for adversarial proceedings.

## INTEGRATED LEGAL AID AND HEALTH SERVICES

Acknowledging the interconnectedness of legal and health-related challenges, the Commission collaborated with healthcare providers to offer integrated services. This holistic approach addressed the intersection of legal and health needs, particularly in cases involving medical malpractice, disability rights, and public health regulations. By bridging gaps between legal and healthcare sectors, the Commission ensured comprehensive support for vulnerable populations.

## FURTHER DIGITAL INFRASTRUCTURE INVESTMENTS

Recognizing the enduring importance of digital transformation, the Legal Aid Commission continued to invest in robust IT infrastructure. Upgrades to data centers, cybersecurity measures, and digital collaboration tools bolstered the Commission's capacity for remote operations. These investments not only enhanced service delivery but also fortified the Commission's resilience against future disruptions.

## CONCLUSION

The Legal Aid Commission's response to the post-COVID era exemplifies adaptability, innovation, and unwavering commitment to its mandate. By embracing technology, fostering partnerships, and prioritizing community needs, the Commission continued to serve as a pillar of access to justice. As society transitions into a new normal, the Commission remains poised to confront emerging challenges and advance its mission of ensuring equal legal services for all.



## CORPORATE GOVERNANCE

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



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



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

**Section 13  
Part 1 (a-k)**

- To understand the nature of allegations & the reason of arrest.
- To ensure that the person provides voluntarily statements & avoid any involuntary statement.
- To ensure the person is given legal advice & representation.
- To adhere to fair trials.
- To implement safety measures for children.
- To avoid involuntary statement/ill- treatment, 48 hours or as soon as practical.
- To ensure fair trial.
- To avoid unlawful unfair detention & abuse of power by the law enforcement agencies.
- To ensure that the persons welfare is provided for such as clothing, food, & sanitary needs.
- To maintain public confidence in the criminal justice system.
- Ensure LAC forms are made available in all courts to accused persons, in prisons and other centers where necessary.
- Provide awareness in remote areas.
- Improve DSS services.
- Conduct thorough means assessments.

**Section 15  
Part 1 - 12**

- Lawyer to be present in court in the capacity as duty solicitor.
- To maintain impartial tribunals.
- Lawyers to ensure that matters are dealt with in a timely manner depending on the type of matter.
- LAC lawyers shouldn't purposely delay/prolong matters.
- Ensure that this is complied with especially for Juveniles.
- To allow access for the vulnerable.
- Ensure that there are no language barriers between lawyers and clients, including sign language.
- To ensure understanding of the process and procedure.
- Lawyers to ensure that the special measures for children are in place during criminal proceedings (closed court, screen, name suppression etc)
- Not an absolute right but it will be dealt with on a case-by-case basis (means\merits)
- LAC exemption of fees to clients.
- Lawyers to be aware of how evidence was obtained in matters.

**Section 118  
Part 1 - 11**



- To continue in existence.
- Create awareness.
- Increase efficiency.
- Revise Human Resources Manual/Finance Manual/Standard Operating Procedures.
- Encourage proper procedure to be followed by those seeking LAC assistance.
- Ensure staff comply with manuals and conduct regular performance reviews.
- Follow appointment through MQR and merits based.
- Prepare orientation\induction manual for new staff.
- Follow general orders for civil service.
- Follow finance manual/instructions.
- Timely budget consultations and submissions.
- Cut down unnecessary expenses.
- Operate on needs basis.
- Timely budget consultations and submissions.
- Cut down unnecessary expenses.
- Operate on needs basis.
- Provide timely reports to AG on general functions of LAC.

**Section 138  
Part 1 - 9**

- Adhere to Legal Aid Act.
- HR Manual & Finance Manual.
- Section 14-16 of LAC Act.
- To maintain democracy within the Commission.
- To maintain consistency in decision-making and integrity of the Commission.
- Efficiency and compliance.
- To ensure the independence of the Commissioners.
- Impartial and fair hearings/proceedings.

## LEGISLATIVE COMPLIANCE

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

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

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

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

## COMMUNITY AWARENESS & ROADSHOWS



Nakasi Roadshow 2021

## CAPACITY BUILDING FOR STAFF



Family Law Workshop 2021



Corporate Staff Workshop 2022



LEGAL AID  
COMMISSION

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