

**SAMOA UMBRELLA FOR NON-GOVERNMENTAL  
ORGANISATIONS**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2018**

**Samoa Umbrella for Non-Governmental Organisations**  
**Financial Statements**  
**For the Year Ended 30 June 2018**  
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**Samoa Umbrella for Non-Governmental Organisations  
National Executive Committee Report  
For the Year Ended 30 June 2018**

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Your National Executive Committee presents the report together with the financial statements of the Samoa Umbrella for Non-Governmental Organisations (SUNGO or the Organisation) for the year ended 30 June 2018 as set out on pages 4 to 17 in accordance with the Incorporated Societies Ordinance, 1952.

**Board members**

The Board members of SUNGO at the date of this report are:

National President:	Lavea Peseta Lua Nafō'i
Vice President :	Peseta Malouamaua Afoa Arasi Tiotio
Secretary:	Faasootauloa Sam Saili
Treasurer:	Roina Vavatau
Board Members:	Selesele Uili Amani
	Elisapeta Areta
	Logoasa Miriama Lima
	Saena Penaia
	Patu Sola Siasosi
	Raymond Voigt
	Su'a Julia Wallwork

**Principal Activity**

The principal activity of the Organisation during the year was to enhance and develop the co-operation amongst national Non-Governmental Organisations (NGO's) and also between National, Regional and International NGO's. There has been no material change in the nature of the Organisation's business or in the activities of business in which the Organisation has an interest.

**State of Affairs**

In the opinion of the National Executive Committee:

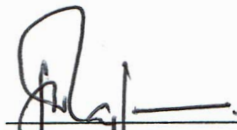
- (i) the accompanying financial statements comprising of the Statement of Financial Performance, Statement of Changes in Accumulated Funds and Statement of Cash Flows are drawn up so as to give a true and fair view of the operations and results of the Association for the year ended 30 June 2018;
- (ii) the accompanying Statement of Financial Position is drawn up so as to give a true and fair view of the state of affairs of the Association as at 30 June 2018.

**Results**

There was a net deficit of (\$81,028) Tala for the financial year ended 30 June 2018 compared to a net deficit of (\$16,310) Tala for the 2017 year.

Dated at Vaitele this 19<sup>th</sup> day of October, 2018.

**Signed in accordance with a resolution of the National Executive Committee.**

  
\_\_\_\_\_  
NATIONAL PRESIDENT

  
\_\_\_\_\_  
NATIONAL TREASURER

## INDEPENDENT AUDITOR'S REPORT

### To the National Executive Committee of Samoa Umbrella for Non-Governmental Organisations

#### Report on the Audit of the Financial Statements

##### Opinion

We have audited the financial statements of Samoa Umbrella for Non-Governmental Organisations (SUNGO) which comprise:

- the statement of financial position as at June 30, 2018;
- the statement of income, statement of changes in accumulated funds, and statement of cash flows for the year ended 30 June 2018; and
- notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of SUNGO as at June 30, 2018, and (of) its financial performance and its cash flows for the year ended 30 June 2018 in accordance with International Financial Reporting Standards (IFRSs).

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

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

##### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, and for such internal control as management determines 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, management is responsible for assessing the Organisations ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organisations 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 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 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 these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organisations internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of 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 Organisations 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 Company 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 those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that 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:

- i. Incorporated Societies Ordinance Act 1952

We also confirm that:

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

BDO

**BDO**  
**CHARTERED ACCOUNTANTS**

A handwritten signature in black ink, appearing to be 'H. Betham', written over a horizontal line.

**Hanalei Betham**  
**Engagement Partner**

Samoa  
19<sup>th</sup> October, 2018

**Samoa Umbrella for Non-Governmental Organisations**  
**Statement of Financial Performance**  
**For the Year Ended 30 June 2018**

	Notes	Audited 2018 \$	Audited 2017 \$
<b>INCOME</b>			
<b>Donor Funding</b>			
CSSP Grant		10,256	140,000
CSSP PPCR Training Project	3c	37,151	9,990
NGO Assessment Project		6,000	-
Pacific Island Forum Secretariat Project	6	60,813	-
UNDP GEF Project	4a	-	15,703
USAID - PACAM Project	5	137,705	191,840
		<b>251,926</b>	<b>357,533</b>
<b>Other Funding</b>			
Administration and Contract Services Fees		26,788	20,212
Executive Council Volunteer Contribution	8	27,600	40,800
Hire and Project Recovery Costs		11,850	12,167
Interest and Dividends		7,309	7,226
Membership and Subscriptions		3,250	4,800
Sundry Income		75	96
Training Income		6,850	5,500
		<b>83,723</b>	<b>90,800</b>
<b>TOTAL INCOME</b>		<b>335,649</b>	<b>448,333</b>

	Notes	2018 \$	2017 \$
<b>EXPENDITURE</b>			
<b>Administration</b>			
Accounting & Audit fees		9,150	9,650
Bank fees and charges		261	154
Bad debt - 2016 account receivable		-	1,426
Communications		5,497	4,891
Depreciation and Asset Write Off	12	33,229	33,218
Electricity		3,083	1,834
Equipment - Repairs and Maintenance		1,500	5,837
Ground maintenance		1,887	827
Insurance		4,256	4,273
Minor Office Equipment		199	950
Office Building Repairs and Maintenance		2,953	-
Office Consumables		1,883	3,245
Office Supplies		1,984	589
Registration Fees		682	74
Sundries - minor office expenses		1,511	100
Travel		1,381	1,362
Vehicle exp non fuel		3,574	503
Vehicle Fuel		2,224	1,514
Water		143	86
		<b>75,396</b>	<b>70,533</b>

**Samoa Umbrella for Non-Governmental Organisations**  
**Statement of Financial Performance**  
**For the Year Ended 30 June 2018**

Condt from previous page.....		Audited 2018	Audited 2017
<b>Staffing Costs</b>	Notes	\$	\$
Salaries		54,369	82,783
Inland Revenue payments		8,227	9,633
NPF and ACC		14,216	10,573
Staff recruitment costs		414	1,311
		<b>77,226</b>	<b>104,300</b>
<b>Governance</b>			
Council meetings and related exps		2,518	2,114
Council Orientation and Training		640	7,789
Council Travel		660	680
Council Volunteer Contribution exps	8	27,600	40,800
Overseas Conference Expenses		655	1,171
Donations		539	-
TA Expenses		-	800
		<b>32,612</b>	<b>53,354</b>
<b>Member Services</b>			
AGM and SGM Costs		3,191	2,896
Membership Profiling and Database		-	818
Monitoring and Data Collection		-	778
Members Meetings		-	2,844
Volunteer Programme		-	115
Website Development		1,145	1,145
		<b>4,336</b>	<b>8,596</b>
<b>Training Programme Delivery</b>			
ICTP Training exps		5,130	3,688
Training Needs Analysis		-	800
		<b>5,130</b>	<b>4,488</b>
<b>Workplan and Projects</b>			
CSSP Forum		-	18,311
CSSP PPCR Training	3c	37,151	9,990
NGO Assessment Project		2,503	-
Pacific Island Forum Secretariat Project	6	60,813	-
UNDP GEF Project	4a	-	15,703
USAID - PACAM Project	5	121,763	181,481
		<b>222,231</b>	<b>225,485</b>
<b>TOTAL EXPENDITURE</b>		<b>416,931</b>	<b>466,756</b>
<b>EXPENDITURE OVER INCOME</b>		<b>(81,282)</b>	<b>(18,423)</b>
<b>Other Non-Operating Income</b>	10	<b>255</b>	<b>2,113</b>
<b>EXCESS OF EXPENDITURE OVER INCOME</b>		<b>(81,028)</b>	<b>(16,310)</b>

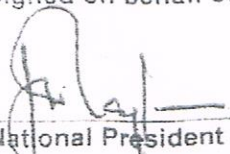
*The accompanying notes form an integral part of the above financial statement.*




**Samoa Umbrella for Non-Governmental Organisations**  
**Statement of Financial Position**  
**As at 30 June 2018**

	Notes	Audited 2018 \$	Audited 2017 \$
<b>CURRENT ASSETS</b>			
Cash at Bank	9	43,840	56,004
Term Deposits	9	209,608	203,002
UTOS Investment	9	9,326	8,466
Accounts Receivables and other debtors	11	5,543	5,445
CSSP Umbrella Contract 2017	3a	-	14,000
CSSP PPCR Training Project	3c	491	11,244
USAID PACAM Project	5	6,036	5,703
		<b>274,844</b>	<b>303,864</b>
<b>NON CURRENT ASSETS</b>			
Vaitele Property - Land	12	361,014	361,014
Vaitele Property - Building	12	198,977	209,450
Fixed Assets	12	63,268	83,774
		<b>623,259</b>	<b>654,238</b>
<b>TOTAL ASSETS</b>		<b>898,103</b>	<b>958,102</b>
<b>ACCUMULATED FUNDS AND LIABILITIES</b>			
Accumulated Funds		<b>793,214</b>	<b>874,241</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
AusAid Social Accountability Project	7	8,259	8,259
CSSP PPCR Training Project	3c	-	16,710
Pacific Island Forum Secretariat Project	6	44,417	-
UNDP GEF Forum	4a	24,326	11,776
UNDP Social Accountability Research Project	4b	12,224	12,224
Accounts Payables and others creditors	12	15,664	34,891
<b>TOTAL LIABILITIES</b>		<b>104,890</b>	<b>83,860</b>
<b>TOTAL ACCUMULATED FUNDS AND LIABILITIES</b>		<b>898,103</b>	<b>958,102</b>

Signed on behalf of the Board:

  
 National President  
 19<sup>th</sup> Oct. 2018  
 Dated

  
 National Treasurer  
 19<sup>th</sup> Oct 2018.  
 Dated

*The accompanying notes form an integral part of the above financial statement*

**Samoa Umbrella for Non-Governmental Organisations**  
**Statement of Changes in Accumulated Funds**  
**For the Year Ended 30 June 2018**

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	<b>Accumulated Funds</b>
<b>Accumulated Funds</b>	
Balance as at 1 July 2016	890,551
Minus nett loss for the year ended 30 June 2017	<u>(16,310)</u>
<b>Balance as at 30 June 2017</b>	<b><u>874,241</u></b>
Minus nett loss for the year ended 30 June 2018	<u>(81,028)</u>
<b>Balance as at 30 June 2018</b>	<b><u>793,214</u></b>

*The accompanying notes form an integral part of the above financial statement.*

**Samoa Umbrella for Non-Governmental Organisations**  
**Statement of Cash Flows**  
**For the Year Ended 30 June 2018**

	Notes	2018 \$	2017 \$
<b>Cash flows from operating activities</b>			
Cash received from donors and projects		354,741	335,749
Cash received from revenue and other income		10,100	10,396
Cash paid to suppliers and employees		(381,361)	(370,235)
<b>Net cash provided by operations</b>		<b>(16,520)</b>	<b>(24,091)</b>
<b>Cash flows from investing activities</b>			
Interest received from term deposits		6,606	6,942
Acquisition of fixed assets		(2,250)	(89,209)
Liquidation of fixed term deposits		-	100,000
<b>Net cash used in investing</b>		<b>4,356</b>	<b>17,733</b>
<b>Net increase/(decrease) in cash</b>		<b>(12,164)</b>	<b>(6,357)</b>
Cash balance at the beginning of the year		56,004	62,362
<b>Cash balance at the end of the year</b>		<b>43,840</b>	<b>56,004</b>
<b>Represented by:</b>			
Cash at bank and cash equivalents	9	43,840	56,004

*The accompanying notes form an integral part of the above financial statement.*

**Samoa Umbrella for Non-Governmental Organisations**  
**Notes to the Financial Statements for the Year Ended 30 June 2018**

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**1: General**

The Samoa Umbrella for Non-Governmental Organisations (SUNGO) was incorporated on the 24 November 1997 through the initiative of 14 women organisations. It was established to achieve the following objectives:

- i. Develop and enhance co-operation and net-working amongst National Non-Governmental Organisations (NGOs) and also between National, Regional and International NGO's.
- ii. Facilitate the receiving and dissemination of information and materials pertinent to national member NGO's purpose.
- iii. Support and endorse National member NGO's development efforts relevant to the achievement for their respective goals, as well as protecting their interests and promote sharing of information and resources amongst them.
- iv. Liaise with Government and diplomatic agencies on policies and issues affecting member NGO's and the public.
- v. Support and strengthen sustainable development initiatives and promote research at all levels.
- vi. Promote Environmental Impact Assessment (EIA) on all projects to ensure sustainability.

SUNGO is designated as a not-for-profit association and it is incorporated under the Incorporated Societies Ordinance 1952 (the Ordinance).

These financial statements were approved by the Board of Directors members on

\_\_\_\_\_ 19 October \_\_\_\_\_ 2018

**2: Statement of significant accounting policies**

**a. Basis of preparation**

The financial statements have been prepared in accordance with the International Financial Reporting Standards. The financial statements have been prepared under the historical cost convention except as disclosed in the accounting policies below

The preparation of financial statements in conformity with International Financial Reporting Standards requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Although these estimates are based on management's best knowledge of current events and actions, actual results ultimately may differ from those estimates.

The financial statements are prepared in Samoan tala.

**b. Measurement Base**

The accounting principles recognized as appropriate for the measurement and reporting of the financial performance, cash flows, and financial position on an accrual basis using historical cost are followed in the preparation of the financial statements.

**c. Accounting Policies**

The following specific accounting policies that materially affect the measurement of financial performance and the financial position are applied:

**i. Revenue Recognition**

**a. Membership revenue**

SUNGO recognizes membership dues on an annual basis from July to June. Dues are payable by the members in July of every year.

**Samoa Umbrella for Non-Governmental Organisations**  
**Notes to the Financial Statements for the Year Ended 30 June 2018**

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*(Revenue recognition continued)*

*b. Donated services*

Some donated services by Board members are recognized in these financial statements when the estimates can be reliably measured.

*c. Grants*

Funds received for cash grants are recognised as revenue on a cash basis. Funds received during the financial year but not yet spent are credited to *Grant Funds* in the balance sheet.

Grants received in the form of assets are recognized as deferred income and amortized to income at the same rate as the depreciation on the associated asset.

*d. Projects*

Funds received for projects are recognised as revenue on a cash basis.

*e. Classification of income*

Income is classified as donor funding and general income. Grants are regarded as *unrestricted* for the purposes of the administration and operation of SUNGO whereas project funds received are prioritized or allocated for specific project costs and cannot be used in any other area of SUNGO's operations. All other funds received are classified as *unrestricted*.

**ii. Property, plant and equipment**

Depreciation is calculated using the diminishing value method to write off the cost of each asset, or its revalued amount, to their residual values over their estimated useful lives as follows:

• Office furniture	15% - 25%
• Office equipment	25% - 40%
• Vehicle	25%
• Buildings & renovations	3%

Where the carrying amount of an asset is greater than the estimated recoverable amount, it is written down immediately to its recoverable amount. Gains and losses in disposals of office furniture and equipment are taken into account in determining the results for the period.

**iii. Cash and cash equivalents**

Cash and cash equivalents are carried in the balance sheet at cost which is its fair value. For the purposes of the cash flow statement, cash and cash equivalents comprise cash at bank and term deposits held with banks at a maturity of no more than 90 days.

**iv. Income Tax**

The Institution is a non profit organization and is exempted from paying income tax under section 17 (1) of the Income Tax Act 2012.

**v. Financial instruments**

The organisation uses only non-derivative financial instruments as part of its normal operations. These financial instruments include bank accounts, term deposit, accounts receivable and accounts payable. All financial instruments are recognized in the statement of financial position at their fair values.

**Samoa Umbrella for Non-Governmental Organisations**  
**Notes to the Financial Statements for the Year Ended 30 June 2018**

**vi. Functional and presentation currency**

The functional currency is the Samoan Tala (SAT) and all amounts are expressed or presented in Samoan Tala. Transactions in foreign currencies are translated to functional currency at exchange rates ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated to the functional currency at the exchange rate ruling at that date. Non-monetary assets and liabilities that are measured in terms of historical costs in a foreign currency are translated using the exchange rate at the date of the transaction. Non-monetary assets and liabilities denominated in foreign currencies that are stated at fair value are translated to the functional currency at the exchange rates rules at the dates the fair value was determined.

**vii. Employee entitlements**

SUNGO contributed towards the Samoa National Provident Fund and Accident Compensation Corporation. Samoa National Provident Fund is a defined contribution plan in accordance with local legislation and to which it has no commitment beyond the payment of contribution. Obligations for contributions to the defined contribution plan are recognized immediately in profit or loss.

**viii. Comparatives**

Where necessary the prior year comparatives have been changed to conform with presentations in the current year.

**3: CSSP Funding**

CSSP project funds are placed in liability accounts. The funding is specified as follows:

**3a CSSP Umbrella Contract**

	<b>2018</b>	<b>2017</b>
	\$	\$
Total funds received from CSSP this year for the Umbrella Contract	14,000	126,000
Less: Funds owed to SUNGO as at 30 June 2017	(14,000)	-
Plus: Final 10% of 2017 Contract not yet received	-	14,000
<b>Total cash funds expended during the year</b>	<b>-</b>	<b>140,000</b>

**These cash funds were utilised**

Funds used for asset purchases	-	4,582
Funds used for salary and overheads as per agreed budget and acquittal	-	135,418
<b>Total cash funds expended during the year</b>	<b>-</b>	<b>140,000</b>

**3b CSSP PPCR Training Project Contract 1**

	<b>2018</b>	<b>2017</b>
	\$	\$
Cash funds received from CSSP for this project	11,244	-
Less: Funds owing as at 30 June 2017	(11,244)	11,244
<b>Total cash funds expended during the year</b>	<b>-</b>	<b>11,244</b>

**3c CSSP PPCR Training Project 2017 Contract 2**

	<b>2018</b>	<b>2017</b>
	\$	\$
Funds held in the CSSP PPCR Training Project Liability Acc at 30 June 2017	16,710	-
Plus: Cash funds received from CSSP during 2018 for this project	32,000	29,000
Less: Internal transfers for vehicle, equipment, staffing	(12,050)	(2,300)
Plus: Funds owing to SUNGO as at 30 June 2018	491	(16,710)
<b>Total cash funds expended during the year</b>	<b>37,151</b>	<b>9,990</b>

**Samoa Umbrella for Non-Governmental Organisations**  
**Notes to the Financial Statements for the Year Ended 30 June 2018**

**4: UNDP**

UNDP project funds are placed in a liability account. The funding is specified as follows:

<b>4a UNDP GEF Project Funding</b>	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
Funds held in the UNDP GEF Liability Account as at 30 June 2016	11,776	30,029
Plus: Cash funds received from CSSP during 2018 for this project	12,550	-
Less: Internal transfers for vehicle, equipment, staffing	-	(2,550)
Less: Funds received but not yet expended held in UNDP GEF Liability Acc	-	(11,776)
<b>Total cash funds expended during the year</b>	<b><u>24,326</u></b>	<b><u>15,703</u></b>

**4b UNDP Social Accountability Project**

Funds held in the UNDP SA Project Liability Account were not used during the 2017 year

	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
Funds held in the UNDP Liability Account as at 30 June 2017	12,224	12,224
Less: Funds received but not yet expended	(12,224)	(12,224)
<b>Total cash funds expended during the year</b>	<b><u>-</u></b>	<b><u>-</u></b>

**5: USAID PACAM Project**

	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
Funds owed to SUNGO by the PACAM project as at 30 June 2017	(5,703)	30,218
Cash funds received from USAID this year	155,726	180,749
Subtotal: Funds available for project for 2017 year	<u>150,023</u>	<u>210,967</u>
Less: Internal transfers for vehicle, trainers overheads and administration fee	(34,296)	(24,839)
Plus: Funds owing to SUNGO as at 30 June 2018	6,036	5,703
<b>Total cash funds expended during the year</b>	<b><u>121,763</u></b>	<b><u>191,831</u></b>

**These cash funds were utilised**

Funds used for asset purchases	-	10,539
Funds used for salary and project expenses as per agreed budget	121,763	181,292
<b>Total cash funds expended during the year</b>	<b><u>121,763</u></b>	<b><u>191,831</u></b>

**6: Pacific Island Forum Secretariat (PIFS) Project**

	<b>2018</b>
	<b>\$</b>
Cash funds received from PIFS this year	112,965
Less: Internal transfers for vehicle, hire and administration fee	(7,734)
Less: Funds owing as at 30 June 2018	(44,417)
<b>Total cash funds expended during the year</b>	<b><u>60,813</u></b>

**7: AusAID**

Funds held in the AusAID Social Accountability Project Liability Account were not used during the 2018 year

	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
Funds held in the AusAID Liability Account as at 30 June 2017	8,259	8,259
Less: Funds received but not yet expended	(8,259)	(8,259)
<b>Total cash funds expended during the year</b>	<b><u>-</u></b>	<b><u>-</u></b>

**Samoa Umbrella for Non-Governmental Organisations**  
**Notes to the Financial Statements for the Year Ended 30 June 2018**

**8: Executive Council In-Kind Contribution**

	2018	2017
	\$	\$
SUNGO Executive Council In-Kind Contribution	27,600	40,800
	<u>27,600</u>	<u>40,800</u>

During the 2018 year, there were 272 attendances by SUNGO EC Members at meetings, forums and retreats. The contribution was estimated at \$150 per meeting

**9: Cash at bank and investments**

The cash at bank and investments are specified below

	2018	2017
	\$	\$
<b>Cash at bank and cash equivalents</b>		
General Bank account	43,840	56,004
<b>Total cash at bank and cash equivalents</b>	<u>43,840</u>	<u>56,004</u>

**Investments**

**Term Deposits**

	2018	2017
	\$	\$
National Bank of Samoa Term Deposit Ref 8632514230. Invested at 3% pa, maturity 10 Oct 18	106,107	103,002
Samoa Commercial Bank Term Deposit Ref 0501085-401 Invested at 3.5%, maturity 21 Nov 18	103,501	100,000
<b>Total Term Deposits</b>	<u>209,608</u>	<u>203,002</u>

**UTOS Investment Certificate Number 013067**

	2018	2017
	\$	\$
Account number 1001693	8,466	8,582
Number of units 6056		
Dividend	606	515
Plus Gain on investment	255	(631)
	<u>9,326</u>	<u>8,466</u>

**10: Other Non-Operating Income**

	2018	2017
	\$	\$
<b>Gain on Sale of Vehicle</b>		
SUNGO Vehicle traded in on new vehicle	-	15,000
Book Values as at 1 July 2016	-	12,256
<b>Gain on Sale</b>	<u>-</u>	<u>2,744</u>
<b>Gain on UTOS Investment</b>	<u>255</u>	<u>-631</u>
<b>Total of Other Non-Operating Income</b>	<u>255</u>	<u>2,113</u>

**11: Account receivables and other debtors**

The accounts receivables and other debtors are specified as follows

	2018	2017
	\$	\$
Accrued interest	4,478	4,381
Inland revenue - tax deducted in error by Commercial Bank from term deposit	1,064	1,064
<b>Total Accounts Receivable</b>	<u>5,543</u>	<u>5,445</u>



**Samoa Umbrella for Non-Governmental Organisations**  
**Notes to the Financial Statements for the Year Ended 30 June 2018**

**12: Accounts payable and other creditors**

The accounts payable and other creditors are specified as follows

	2018	2017
	\$	\$
Auditor fees for 2018 audit	9,000	8,700
Audit Bank fees	150	150
Audit exps - Technical Advisor	-	300
Ah Liki - office supplies and consumables	-	2,151
Bluesky Communications - phone account for June	450	-
Builder Mr Opetaita for repairs to office	1,000	-
CSSP Umbrella Project - Savaii CSO Forum	-	13,134
Maxtar - repair of photocopier	-	3,122
NPF and ACC	271	302
Refrigerator purchase	-	850
Accrued Payroll and Staff Leave to 30 June	3,392	3,782
Talmac - Vehicle repair	1,400	-
Technical Advisors - contribution to travel	-	2,400
<b>Total accounts payable and other creditors</b>	<b>15,664</b>	<b>34,891</b>

**13: Property, plant and equipment**

Property, plant and equipment are specified as follows:

	Purchase Cost	Accumulated Depreciation 1 July 2017	Balance 1 July 2017	Additions 2018	Sold 2018	Subtotal	Depreciation 2018	Written Off 2018	Balance 30 Jun 18
<b>Land</b>	361,014	-	361,014			361,014	-	-	<b>361,014</b>
<b>Buildings and Renovations</b>	244,935	35,486	209,450			209,450	10,472	-	<b>198,977</b>
<b>Office Assets</b>									
Office Equipment	101,570	88,818	12,752	2,250		15,002	4,323	1,375	9,304
Office Furniture	16,852	9,661	7,191			7,191	1,079	-	6,112
Software	2,936	2,480	456	-		456	137	-	319
Vehicle	78,000	14,625	63,375			63,375	15,844	-	47,531
<b>Subtotal Office Assets</b>	<b>199,358</b>	<b>115,584</b>	<b>83,774</b>	<b>2,250</b>		<b>86,024</b>	<b>21,382</b>	<b>1,375</b>	<b>63,268</b>
<b>Total Depreciation and Asset Write off</b>								<b>33,229</b>	

**14: Subsequent Events**

There are no known subsequent events as at the date of issue of these financial statements

**15: Related Parties**

There are no other related parties besides, as otherwise stated in this report

**16: Capital Commitments and Contingent Liabilities**

There are no capital commitments or contingent liabilities

**17: Going Concern**

The organisation's current reserves are forecasted to be significantly reduced by the end of the 2019 financial year. However, the Executive Committee is confident that the funding sources to maintain and administer the organisations operations will be secured in time.

**Samoa Umbrella for Non-Governmental Organisations**  
**Notes to the Financial Statements for the Year Ended 30 June 2018**

**Note 18: Supplementary Schedule.**  
**Analysis of Income and Expenditure by Income Sources for Year Ended 30 June 2018**

	CSSP NGO	CSSP PPCR	PIFS	USAID PACAM	SUNGO	Total \$
<b>INCOME</b>						
<b>Donor Funding</b>						
CSSP General	-	-	-	-	10,256	10,256
CSSP NGO Project	6,000	-	-	-	-	6,000
CSSP PPCR Training 2017	-	37,151	-	-	-	37,151
PIFS Project	-	-	60,813	-	-	60,813
USAID PACAM Project	-	-	-	137,705	-	137,705
<b>Other Income</b>						
Administration and Contract Services Fees	-	-	-	-	26,788	26,788
Executive Council Volunteer Contribution	-	-	-	-	27,600	27,600
Hire and project recovery	-	-	-	-	11,850	11,850
Interest and dividends	-	-	-	-	7,309	7,309
Membership and Subscriptions	-	-	-	-	3,250	3,250
Sundry Income	-	-	-	-	75	75
Training Income - ICTP	-	-	-	-	6,850	6,850
<b>TOTAL INCOME</b>	<b>6,000</b>	<b>37,151</b>	<b>60,813</b>	<b>137,705</b>	<b>93,979</b>	<b>335,648</b>

						Total \$
<b>EXPENDITURE</b>						
<b>Administration</b>						
Accounting & Audit fees	-	-	-	-	9,150	9,150
Bank fees and charges	-	-	-	-	261	261
Communications	-	-	-	-	5,497	5,497
Depreciation and Asset Write Off	-	-	-	-	33,229	33,229
Electricity	-	-	-	-	3,083	3,083
Equipment - Repairs and Maintenance	-	-	-	-	1,500	1,500
Ground maintenance	-	-	-	-	1,887	1,887
Insurance	-	-	-	-	4,256	4,256
Minor Office Equipment	-	-	-	-	199	199
Office Building Repairs and Maintenance	-	-	-	-	2,953	2,953
Office Consumables	-	-	-	-	1,883	1,883
Office Supplies	-	-	-	-	1,984	1,984
Registration Fees	-	-	-	-	682	682
Sundries - minor office expenses	-	-	-	-	1,511	1,511
Travel	-	-	-	-	1,381	1,381
Vehicle exp non fuel	-	-	-	-	3,574	3,574
Vehicle Fuel	-	-	-	-	2,224	2,224
Water	-	-	-	-	143	143
	-	-	-	-	<b>75,396</b>	<b>75,396</b>

**Samoa Umbrella for Non-Governmental Organisations**  
**Notes to the Financial Statements for the Year Ended 30 June 2018**

**Note 18: Supplementary Schedule.**  
**Analysis of Income and Expenditure by Income Sources for Year Ended 30 June 2018**

Condt from previous page.....	CSSP NGO	CSSP PPCR	PIFS	USAID PACAM	SUNGO	Total
<b>Staffing Costs</b>						<b>\$</b>
Salaries	-	-	-	-	54,369	54,369
Inland Revenue payments	-	-	-	-	8,227	8,227
Staff costs, NPF, ACB, etc	-	-	-	-	14,216	14,216
Staff recruitment costs	-	-	-	-	414	414
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,226</b>	<b>77,226</b>
<b>Governance</b>						
Council meetings and related exps	-	-	-	-	2,518	2,518
Council Orientation and Training	-	-	-	-	640	640
Council Travel	-	-	-	-	660	660
Council Volunteer Contribution exps	-	-	-	-	27,600	27,600
Overseas Conference Expenses	-	-	-	-	655	655
Donations	-	-	-	-	539	539
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,612</b>	<b>32,612</b>
<b>Member Services</b>						
AGM and SGM Costs	-	-	-	-	3,191	3,191
Website Development	-	-	-	-	1,145	1,145
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,336</b>	<b>4,336</b>
<b>Training Programme Delivery</b>						
ICTP Training exps	-	-	-	-	5,130	5,130
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,130</b>	<b>5,130</b>
<b>Workplan and Projects</b>						
CSSP PPCR Training 2017	-	37,151	-	-	-	37,151
NGO Assessment Project	2,503	-	-	-	-	2,503
PIFS Project	-	-	60,813	-	-	60,813
USAID PACAM Project	-	-	-	121,763	-	121,763
	<b>2,503</b>	<b>37,151</b>	<b>60,813</b>	<b>121,763</b>	<b>-</b>	<b>222,230</b>
<b>TOTAL EXPENDITURE</b>	<b>2,503</b>	<b>37,151</b>	<b>60,813</b>	<b>121,763</b>	<b>194,700</b>	<b>416,930</b>
<b>EXPENDITURE OVER INCOME</b>	<b>3,497</b>	<b>-</b>	<b>-</b>	<b>15,942</b>	<b>(100,721)</b>	<b>(81,282)</b>
<b>Other Non-Operating Income</b>					<b>255</b>	<b>255</b>
<b>EXCESS OF EXPENDITURE OVER INCOME</b>	<b>3,497</b>	<b>-</b>	<b>-</b>	<b>15,942</b>	<b>(100,466)</b>	<b>(81,027)</b>