

Samoa Umbrella for
Non Governmental Organisations
(SUNGO)



ANNUAL REPORT
2009-2010



VISION

*SUNGO - working in partnership with civil society and government to
promote sustainable development and quality of life for
the people of Samoa.*



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Acknowledgments

SUNGO would like to acknowledge the Government of Samoa for their continuous support and recognising the voice of civil society. We would also like to acknowledge their combined work with NZAID in co-funding the office of SUNGO. We would like to thank AusAID for their financial commitment in getting the Civil Society Support Program (CCSP) up and running and for providing us with an Australian Youth Ambassador for Development (AYAD). We also acknowledge the tireless support of the Executive members in backing up the staff to realise SUNGO's vision. Lastly we would like to express our appreciation for the support of all the stakeholders, supporters, members and volunteers.

Glossary

AGM	Annual General Meeting
AYAD	Australian Youth Ambassador for Development
CBO	Community Based Organisation
CS	Civil Society
CSSP	Civil Society Support Programme
EU	European Union
EU-IWS	European Union Independent Water Scheme
EU-MMP	European Union Micro-Project Program
GoS	Government of Samoa
ICTP	In-Country Training Program
MWCSD	Ministry of Women, Community and Social Development
NGO	Non Governmental Organisation
NSA	Non-State Actor
NZAID	New Zealand Agency for International Development
PIANGO	Pacific Island Association for Non-Governmental Organisations
RRRT	Regional Rights Resource Team
SDS	Strategy for the Development of Samoa
SICTP	Samoa In-Country Training Program
SUNGO	Samoa Umbrella of Non Government Organisations



Introduction

Over the past year the Samoa Umbrella for Non-Governmental Organisations (SUNGO) has faced a variety of challenges and has taken each of these challenges as an opportunity to grow and develop as an organisation. Since it was established in 1997, the organisation has provided sustainable development, emergency aid relief, advocacy and training to Non-Governmental Organisations (NGOs) and Community-Based Organisations (CBOs) from all over Upolu and Savai'i.

The tragedy of the September 2009 tsunami saw SUNGO taking on a new role as they turned their attention to disaster relief and re-establishing the livelihood of the affected communities. The tsunami relief efforts included the UN early recovery survey, psychological response for traumatised victims and the HELP Samoa Coalition USA. The success of these efforts were made possible with the support of SUNGO's members and volunteers, development partners, board members, staff, international agencies and the Government of Samoa.

This year sees the introduction of a new five-year strategic plan for SUNGO. The SUNGO Strategic Plan for 2011-2016 aims to developing a clear direction and focus for the organisation, improving relationships with stakeholders including the Government and developing and promoting activities and training courses throughout the next five years.

The past year has seen SUNGO re-establish a strong focus within the organisation and develop new ties both locally and internationally. This report will underline SUNGO's achievements over the past year as well as the challenges faced and the way these challenges were tackled and overcome. It will also look at each of SUNGO's core objectives and how they have been met as the previous strategic plan (2006-2011) comes to a close. SUNGO remains committed to working alongside the Government to achieve sustainable development and improved quality of life for the people of Samoa.

Vision

SUNGO - working in partnership with civil society and government to promote sustainable development and quality of life for the people of Samoa

Mission

The Umbrella Organisation for Samoan NGOs providing information, programmes, opportunities, and advocacy for civil society in Samoa



Message from the National President

High Chief Vaasiliifiti Moelagi Jackson



The SUNGO AGM is an important annual event for our members as it is a chance to reflect on our work while planning for the future, with the input of all our members. It is a time to take note of lessons learned as an organization and build on our strengths, while celebrating our achievements. SUNGO has come a long way, and I am proud, as I'm sure you all are, to have been part of SUNGO's continuous growth.

The year 2010 has been an important and successful year for SUNGO, due to the efforts of many. I commend the inspiring commitment of the Executive Committee and all the SUNGO members. I would especially like to acknowledge the SUNGO management under the leadership and the untiring contribution of our Chief Executive Officer Roina Vavatau and Staff, without them the wishes and the dreams of the governing sector would not have eventuated.

SUNGO's core roles have been well promoted through capacity building of our community. Congratulations for this are due to the Training Coordinator and all our Trainers for work well done with the support of our new ACEO and the staff of 2010. "Afai ua maea se galuega ua lelei ona o tatou faapea ane lea ua nao matou oni auauna faatauva'a ma le le aoga, Ina faafoi ia le Viiga le ona le Malosi uma Lava".

The success of SUNGO is evident in our gradual inclusion in Government boards and committees, working groups and task forces, through our determination to be heard by government. Naturally our inclusion is not the goal in itself but rather the beginning of our work to enable the voice of the grassroots to be included in decision making at all levels.

Since its inception in 1997 SUNGO has achieved growth and recognition by local, regional and international organizations through the endeavour to adhere to the principles of transparency, accountability and good governance in all its work.

The strength of SUNGO continues to come from the solidarity and loyalty of its members, the collective aspirations, the trust vested upon us by our Donor Partners and the willingness of our volunteers to form an important part of SUNGO. The improved relationship with Government shows the carefully woven fibres of perseverance and passion that have strengthened our independence that can sustain SUNGO as a success story.

With available resources this year our members have contributed well to the positive direction of SUNGO through our Members and Civil Society Forums where their needs and concerns were freely and openly expressed. Through these forums the Executive Council Members were empowered by and equipped with the collective concerns of the members they represent. These forums provided a fair and accountable mechanism which has proven productive in our work this year. All the issues which arose have been taken up by the Council for advocacy and planning of submissions and, in turn, have assisted the EC in steering the course of SUNGO. These include environmental issues, climate change, sustainable development, human rights as a cross cutting issue, the needs of people with disabilities, the children of Samoa and the empowerment of women. SUNGO has also been integral in the campaign against HIV/AIDS and Women Issues by being part of important regional bodies.



SUNGO will continue to work for the betterment of Samoa by listening to our members and our people whose needs are the arrows of direction for future courses of action. We have our national election coming up next year and I can envisage SUNGO members' active participation in promoting human rights, transparency, and equal opportunities for all our voters to freely choose our next Government.

Nevertheless we have amongst our members those struggling for sustainability, due to weak governance and lacking management. I wish to urge all those members to re- strategize and address the problem instead of avoiding it. Your Umbrella is here for you and we can only help those who can help themselves first.

As President of SUNGO, I would like to pay tribute to our Government for considering the voice of civil societies, and we should continue to implore our leaders that this partnership between Non State Actors and State Actors is a fundamental part of the healthy and matured practice of DEMOCRACY.

Finally I would like to remember all our founding and past members and salute all of us today who have made and will continue to make SUNGO a success story as a service deliverer for our People forever. Wishing you all a successful end of work in 2010 and looking forward to another successful financial year.

God Bless Soifua.



SUNGO Members at the Annual General Meeting (AGM) 2009, Fetuolemoana Hall, Mulivai.



CEO Report



Overall this year has been a success in terms of both services and support rendered to communities, Civil Society and members. The many challenges and limitations which arose caused SUNGO to set back its annual work plan and divert its priorities to the emerging needs of Civil Society. Yet the unbounded support and unity of members, stakeholders and volunteers enabled us to face these challenges and see things through to the end of the 2010 financial year.

In early September, SUNGO agreed to support the stand of Civil Society against the road switch, a decision based on fundamental principles of good governance and true democracy. Following this event, the tragic September tsunami claimed many lives of our beloved people. This devastating catastrophe caused SUNGO to render immediate response through psychosocial support and aid distribution to the affected areas. The response to both events was essential in empowering communities, promoting unity and nurturing humanity. It was inevitable and very positive to see internal growth and strength amongst members, volunteers and management as they united to render support and help.

In addition to this, the partnership between Government, development partners and SUNGO continued to grow from strength to strength as further support for Civil Society unfolded. This support replaces the Core funding Support programme for NGOs to a more extensive Civil Society Support Programme through harmonized funding support from EU and Ausaid with NZ aid Programme pending its decision.

Another notable achievement for 2010 is the newly approved revised SUNGO Strategic Plan 2010-2016. Research and data collection was identified as an added priority area for the next five years in order to strengthen SUNGO's advocacy role and enhance Civil Society's creditability in national planning processes.

As CEO of SUNGO, I wish to acknowledge the untiring support of the President and all the Executive Council members. Their voluntary contribution to realising SUNGO's vision and mission has been overwhelming. Special thanks go to the Government of Samoa, the Development partners, and all of our stakeholders for their support and understanding. Lastly, I would like to acknowledge my devoted staff for their commitment to see a better Samoa for ALL.

Faafetai Faafetai Tele lava

Roina Faatauva'a – Vavatau
Chief Executive Officer



Implementation of the SUNGO Strategic Plan

The following section will outline each of SUNGO's core objectives, including a new objective which has been introduced in the strategic plan for 2011-16. It will look at the way in which each of these objectives has been addressed in the last financial year, achievements made, challenges faced and the path towards further development for the organisation.

Objective One: Good Governance and Management.

Good Governance



***SUNGO Board
members training
on Media advocacy***

The Executive Council members offer their time on a voluntary basis and this is seen as their in-kind contribution to SUNGO. They are required to hold bi-monthly meetings in accordance with the organisation's constitution. This year additional monthly meetings were set in an attempt to monitor the progress of the organisation both strategically and financially. The increased attendance rate and participation in SUNGO affairs is a sign of the high level of commitment from the board members.

Each year, when a new Executive Council is elected, SUNGO holds a retreat for board members and staff as an orientation and induction to their role. In the past these retreats have been very successful, allowing new members to get to know each other and established members to spend quality time with their colleagues and re-focus on SUNGO's goals and vision.

This year SUNGO was successful in its proposal for EU Non-State Actor (NSA) funding, which was used to strengthen the governing role of the Executive Council. The funding allowed board members to undergo training providing them with the skills to critically review the 2011-16 strategic plan. It also provided a chance to participate in decision making forums on a national and international scale to further the development and sustainability of SUNGO.

New Strategic Plan 2011-2016



Following the successful completion of the 2006-11 strategic plan, a new plan has been developed and reviewed by SUNGO board members and is set to be released for this financial year. In addition to the four core objectives from the previous strategic plan, a new objective has been agreed on - 'Research and Data Collection'. This objective was the result of an identified need to get data and information on issues within civil society to help SUNGO's advocacy role and to provide support for their development activities.

Management

The staff members at SUNGO are highly skilled and resourceful as well as being very committed to their roles within the organisation. The number of staff has fluctuated over previous years as a result of changes in funding and the completion or relocation of projects. The replacement of staff during this financial year has resulted in a better balance in gender and age of staff. In addition to these changes a new structure has been adopted which includes the appointment of an Assistant CEO. Ideally this will see a fairer and more reasonable distribution of the management workload.

At present SUNGO has eight full-time staff members. All core staff and project officers report directly to the CEO, while administration and finance support staff report to the Assistant CEO.



The capacity of staff is developed on the job as well as through training opportunities and the generous volunteer support of the John and Mary Cretney. The training and development of SUNGO staff not only encourages the development and professionalism of the organisation, it also gives the staff the skills to train member NGOs in their areas of expertise.

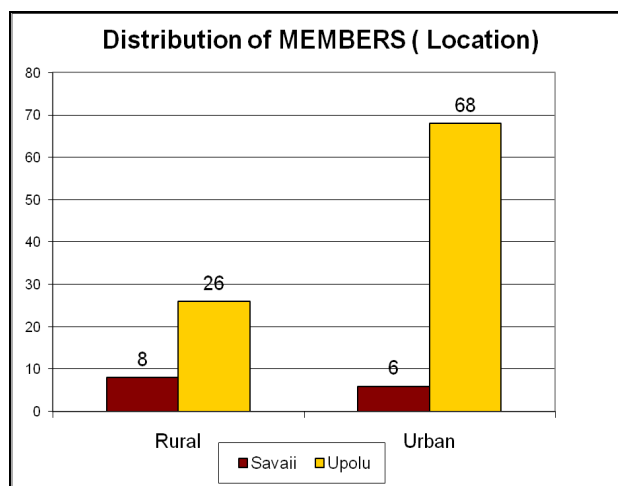
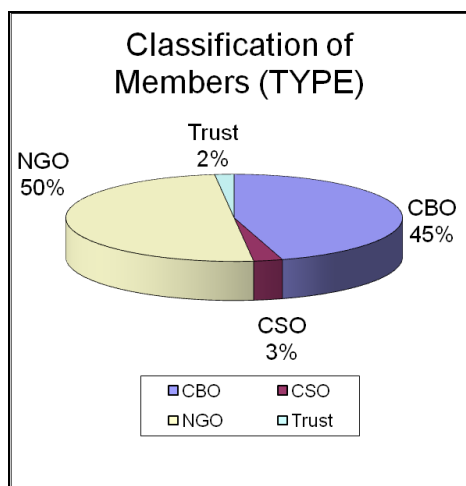
Finance officer Kattrina at MANGO training, Fiji.

As the 2006-11 strategic plan comes to a close and we get ready to introduce the new plan, it is important to ensure that each of the objectives have been met and will be further developed in the future. SUNGO has risen to the challenge in meeting each goal presented and over the past five years has developed and strengthened the organisation through good governance and management. It is hoped that the next strategic plan will push SUNGO to continue developing the organisation into a professional, recognisable and trusted organisation for the people of Samoa.

Objective Two: Promotion, Communication and Membership

Membership

SUNGO membership has seen a decrease this financial year, despite recruitment of 12 new member organisations. This is the result of a close profiling of inactive members. The total membership currently stands at 108 members who are divided into categories of Non-Governmental Organisation (NGO), Community Based Organisation (CBO), Civil Society Organisation (CSO) and Trust. Of these members only 23% have paid their annual membership fees, although this number is expected to increase as we draw closer to the Annual General Meeting. Below are some charts which show the distribution of membership by location and type of organisation.



Communication

SUNGO is currently undergoing significant changes in their communication sector. The most significant change is the introduction of a SUNGO website which will promote the organisation and allow members and the general public to stay up to date with SUNGO affairs. Although the website has been released, it is currently being reviewed and improved. Members and the general public can access the website at www.sungo.ws

This year the board also agreed on introducing a new communication strategy which will be developed by the AYAD in the next financial year. It will aim to organise internal and external communications and ensure that SUNGO is sending the right messages to their members, the government and civil society. It will also help the staff to develop a professional standard for the organisation.

In regards to communication with members, SUNGO still faces challenges with effective NGO engagement. While the website will open new avenues for communication, due to the nature of the island and village life, telephone remains the most viable option for contacting members.

Promotion has been recognised by SUNGO as an important area to develop at local, national and international level. The quarterly bi-lingual newsletter is used to promote SUNGO's activities and aims to our members, while media releases and other publications are produced to help develop SUNGO's public image. The newly established website will strengthen the public image and make the organisation accessible internationally. The aims and objectives of SUNGO will also be highlighted through the ongoing advocacy and representation of the issues and concerns faced by the Samoan people.

Site Visits

One of the most effective ways to keep in touch with members and ensure their concerns are being represented and their needs met is to conduct site visits. This year site visits were carried out regularly to do needs analysis for tsunami relief efforts, data collection, handing out newsletters and to simply ensure the well-being of the member organisations.



Site visits to Capacity building beneficiaries on EU MPP

Objective Three: Institutional Strengthening

Capacity Building

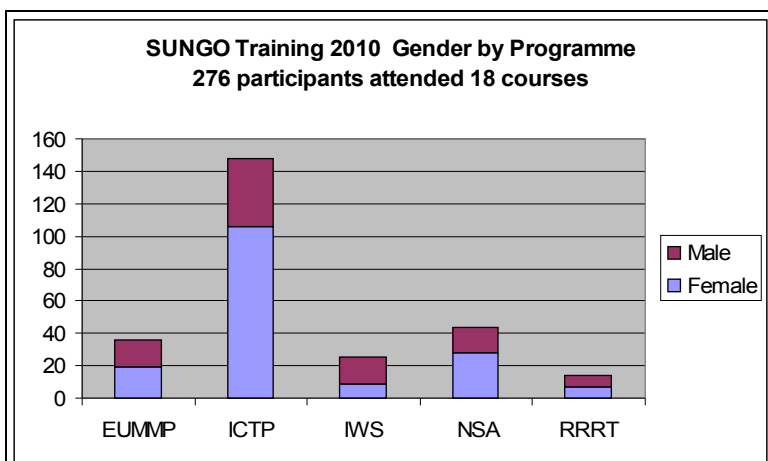
Capacity building is one of SUNGO's core roles, directed both within the organisation and at strengthening NGO and CBO members. This year has seen SUNGO providing valuable courses in a range of areas to members, staff, board members and civil society. For most courses trainers are contracted from a pool of 14 CAT certified trainers and training is delivered in both English and Samoan. SUNGO received two training contracts this year through the EU Micro-Project and the Ministry of Women Community and Social Development (MWCSD); these contracts were aimed at training water committees managing independent water schemes.

SUNGO believes that in order to provide quality training to members, our staff and board members must be skilled and confident to provide support and training. This year saw staff attending various training courses and workshops to develop their skills.

Training Needs Analysis

In previous years Training Needs Analysis (TNA) was not covered in the annual budget. This financial year SUNGO allocated funds to cover this important aspect of development and as a result training has improved along with attendance and positive feedback.

TNA is carried out through site visits to member organisations, this ensures that the financial,

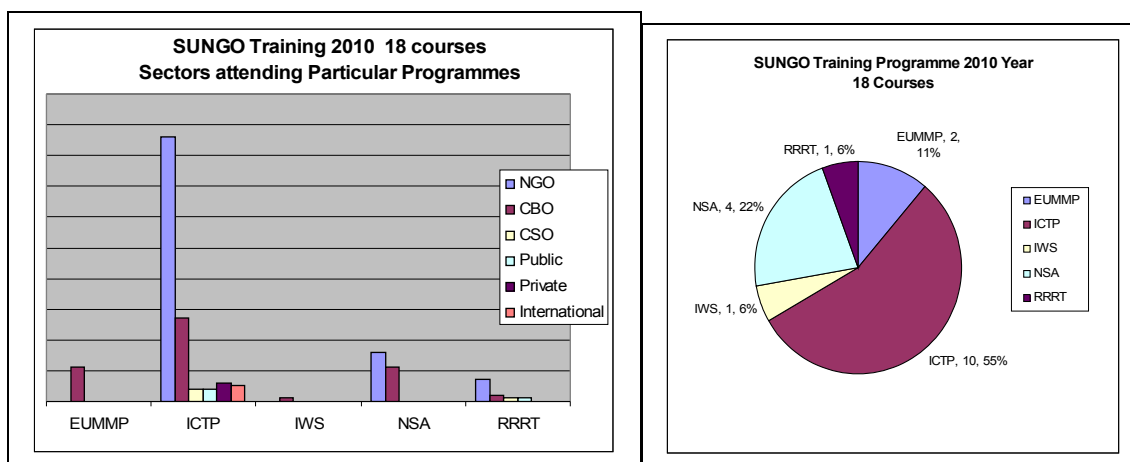


social and developmental contexts of the members are recognised and their specific needs are met. 40 TNA forms were received from members this year, a significant increase from 17, last financial year.



Training Implementation

During this financial year SUNGO ran a total of 18 training courses and workshops, covering 79 days at an average of 4.4 days each. In total 259 participants attended the courses, 94 of whom were male and 165 female. Throughout the year 170 organisations were represented, many of the same members attended multiple courses. The average percentage of participants to meet the course objectives, which were assessed by the trainers, was 94%. The main, permanent training provider for SUNGO members is the In Country Training Programme (ICTP). A variety of courses have been offered under the ICTP, from Good Governance to Basic Beekeeping. All of the courses provided so far have received positive feedback. Other training programs have been made possible by different capacity building contracts such as the Regional Rights Resource Team (RRRT), UNITEC New Zealand, the European Union Independent Water Scheme (EU IWS), Non-State Actors (NSA) and the European Union Micro-Project Program (EU MMP).



This financial year issues with the Pacific Island Association for NGOs (PIANGO) financial crisis resulted in the discontinuation of programmes under the UNITEC program. Currently 14 potential graduates still need to complete their Graduate Diploma for Not for Profit Organisations, SUNGO is looking into negotiating opportunities for these individuals to graduate.



Managing Projects Training



SUNGO members at Good Governance Training



Managing Organisations training



Annual Accounts training with Mary Cretney

Objective Four: Policy and Advocacy

Advocacy is seen as one of SUNGO's most important goals, as we form a link between the Government of Samoa and the Samoan people. Acting as a voice for the people through discussion and consultation, SUNGO is able to influence national policy and legislation and give the people a say on issues which affect their lives. This in turn will help to strengthen democratic processes and reinforce principles of good governance and social stability at a national level. Six Civil Society forums are to be held under the Non-State Actor (NSA) project. Two CSO forums have already been held and Government Ministry representatives were invited to present on various issues of concern to the CSO sector.



**SUNGO at
Freedom of Religion Commission**



The April and June forum included the following

- PACER plus trade negotiation
Presented by MCIL
- Gambling and Casino Bill:
Presented by Sarona Fuimaono (Attorney General's Office)
- Commission of Enquiry on the Matai System:
Dr Lau Asofou (Commission Chairman)
- Commission of Enquiry on Freedom of Religion:
Maiava Toma (Chairman)
- Climate change:
Presented Mulipola Austalia (Ministry of Environment) and Fiu Mataese (OLSSI)

Tsunami Relief

On September 29th 2009 an earthquake followed by a tsunami devastated mainly the South West coast and East coast of Upolu. It killed 143 people, mostly women, children and the elderly and included 10 tourists with an uncounted number of those left injured. More than 800 were homeless.

SUNGO board at its emergency meeting agreed to render support in three areas:

1. The UN Early recovery survey
2. Psychosocial Response for traumatised victims.
3. The focal point for the distribution of Help Samoa Coalition USA aid.



**Representatives of Help Samoa Coalition USA
with SUNGO PPESAWA representatives**

The Help Samoa Coalition representatives from the USA (Fata Ariu and Alfred Fong) met with the 4 selected agencies (PPSEAWA, SDA, CCCS, and SUNGO) to discuss how their 10 aid containers could best be distributed to those affected. Human Resources and financial constraints were the reasons for selecting SUNGO as the focal point of distribution. Teams were sent out to seek voluntary support from the already exhausted companies for transport and sponsorship.



Distribution extended from Aleipata to Falealili, Siumu, Safata, Manono and Satupaitea in Savaii. The distribution continued until all families affected were adequately covered. The allocation of the relief items was based on the list provided by the Disaster Management Organisation (DMO) plus updated information through SUNGO's research and

assessment Teams. The assessments indicated families that were affected but were not enlisted in the DMO database. These people were endorsed by the village mayors and church ministers from the affected areas. Distribution was based on data collected on each household, special needs and extent of damages.



The hard working volunteers were mainly from US Coral Reef academy and representatives from SUNGO and PPESAWA members. The items distributed included family packages, clothes, toiletries, baby packs, toys, cooking utensils, shoes and blankets. Other items were packed in bigger packages to be distributed by village mayors and faifeau as they saw fit. Each package was labeled with family names.

Villages which consented to collective storage area for later distribution due to lack of shelter were assigned to the council of chiefs. Labeling each family's package was a way to better account for the aid distributed as they were required to sign the distribution list.

This initiative was made possible through the support of the following companies and volunteers:

- ☐ Silva Transport Company – For carting of containers from the wharf
- ☐ Pinati Restaurant- for supplying lunches for the volunteers
- ☐ Nonu Samoa Company: Trucks for delivery
- ☐ High Performance Unit: Trucks for delivery
- ☐ Coral Reef Academy: Volunteers
- ☐ Tanugamanono Methodist Youth Group: Volunteers
- ☐ Faasao Savaii Society: Volunteers
- ☐ Komiti Tumama
- ☐ Ott Transport
- ☐ And individual volunteers

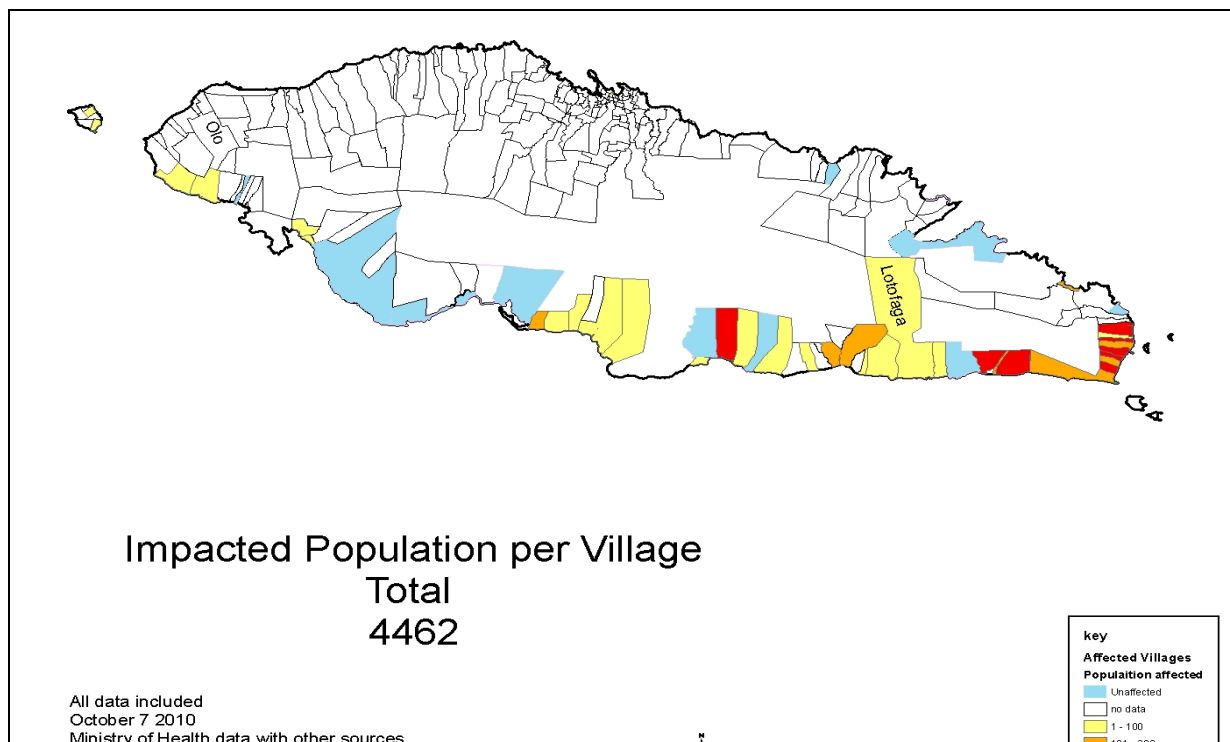


In total 916 households received aid from SUNGO, this included 4966 people from 51 different villages. This was an amazing achievement considering that 187 households requested support as victims of poverty.

SUNGO Board member at Tsunami Early recovery assessment

Please find the attached map of Samoa

which indicates the population of people affected throughout the country and a summary of the villages already covered.





Treasurer's Report



The Key points to note in this year's Financial Statements are as follows:

- 1 SUNGO's financial position has maintained its growth, with total assets of \$629,616.

YEAR	ACCUMULATED RESERVES
2010	629,616
2009	605,009
2008	375,894
2007	201,121
2006	203,083

This is a good sign of solid management over the last five years of accumulation of surplus over reserves.

- 2 Over the previous year 2009, SUNGO reserves increased significantly and this year it is maintaining its positive growth due to the EU Non State Actor Project - a new project commenced February, 2010. The timing of receiving registration fees by members also reflects an increase of income over last year.
- 3 The majority of the total assets in the balance sheet are cash, with \$106,994 held in term deposits. Additionally, on the 1 July, 2010 Sungo held \$43,000 of NZAID project funds, \$10,456 of RRRT ACT project and \$89,829 of EU Non state Actor funds.
- 4 2010 Audit - This is the third year that Betham and Company has been engaged in auditing our financial accounts and their appointment at the Annual General meeting was a very wise and prudent choice. The recruitment of the ACEO in mid June and the continual support of Mrs Mary Cretney (Technical Adviser) were of great assistance in the audit planning of 2010.
Sungo staff managed to produce Annual Accounts of 2010 (Draft) in time for the auditors to conduct their audit assignment.
I would like to express my appreciation to the staff of Betham and Company that conducted the SUNGO audit; our finance staff has gained huge experience and knowledge from these professional services. A Management report (draft copy) was received on the 25th August, 2010 and was presented to the Board Meeting for comments as per recommendations.
- 5 Overall, I think the audit report has accurately reflected SUNGO's performance during the period under review and has shown financial systems are sound and internal controls are in place. There is definite room for improvements as SUNGO reaches new heights with its imperative to safeguard its assets to ensure a better future for the organisation.

On behalf of SUNGO I would like to extend my great appreciation and Faafetai and Faamalo to John and Mary Cretney for their dedication, commitment and most invaluable contribution to the development of SUNGO through empowerment of its members. Finally, I wish to thank the SUNGO CEO Mrs Roina Faatauavaa Vavatau and staff for good management of the finances, as well as the SUNGO President Vaasiliifiti Moelagi Jackson and its Board Members.

MALO LE GALULUE, FAAFETAI, FAAFETAI LAVA. MANUIA LE KIRISIMASI MANUIA LE TAUSAGA FOU



Appendices



Appendix 1 – Audit Report

Final copy
with all signatures
27/09/2010

SAMOA UMBRELLA FOR NON-GOVERNMENTAL
ORGANISATIONS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2010



Samoa Umbrella for Non-Governmental Organisations
Financial Statements
For the Year Ended 30 June 2010

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**Samoa Umbrella for Non-Governmental Organisations
National Executive Committee Report
For the Year Ended 30 June 2010**

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 2010 as set out on pages 3 to 9, in accordance with the incorporated Societies Ordinance, 1952.

Board members

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

National President:	Vaasilifiti Moeagi Jackson
Vice President:	Rev. Ioane Iosefo Vui
Secretary:	Seumanuula Moana Clarke
Treasurer:	Raymond Voigt
Members:	Papalii Dr. Viopapa Annadale
	Maio Pesamino
	Rev. Reupena Legu
	Fuimaono Oti Schuster
	Namulauulu Dr. Nuualofa Tuuau-Potoi
	Rev. Ieriko Sopoaga
	Nynette Sass

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:

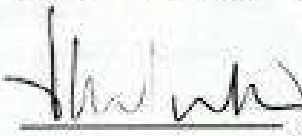
- (i) the accompanying financial statements comprising Income Statement, Statement of Changes in Accumulated Funds and Statement of Cash Flows are drawn up so as to give a true and fair view of the operations and results of the Association for the year ended 30 June 2010;
- (ii) the accompanying Statement 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 2010.

Results

There was a net surplus of \$24,607 tala for the financial year ended 30th June 2010 (2009: \$229,118).

Dated at Apia this 25th day of Sept, 2010.

Signed in accordance with a resolution of the Directors.



NATIONAL PRESIDENT



NATIONAL TREASURER

**Betham & Co.***certified public accountants*

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
SAMOA UMBRELLA FOR NON-GOVERNMENTAL ORGANISATIONS**

We have audited the accompanying financial report of Samoa Umbrella for Non-Governmental Organisations, which comprises the financial position as at 30 June 2010, and the statement of financial performance, statement of changes in equity and cash flow statement for the year then ended, a summary of significant accounting policies and other explanatory notes.

The Responsibility of Board of Directors for the Financial Report

The Board of Directors are responsible for the preparation and fair presentation of the financial report in accordance with International Financial Reporting Standards and to comply with the requirements of the Incorporated Societies Ordinance 1952. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with International Standards on Auditing. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluating the overall presentation of the financial report.

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

Auditor's Opinion

In our opinion, the financial report gives a true and fair view of the financial position of Samoa Umbrella for Non-Governmental Organisations as of 30 June 2010, and of its financial performance, statement of changes in equity and its cash flows for the year then ended in accordance with International Financial Reporting Standards and comply with the requirements of the Incorporated Societies Ordinance 1952.

Betham & Co

Certified Public Accountants

Apia

Dated 24/9/10



Samoa Umbrella for Non-Governmental Organisations
Statement of Financial Performance
For the Year Ended 30 June 2010

	Notes	2010 \$	2009 \$
INCOME			
Donor Funding			
NZAID NGO Core Funding Plus	3	303,362	272,976
RRRT Project		-	63,024
EU Water Project		8,594	379,945
EU Microprojects		12,324	55,247
EU Non State Actor Project	4	20,868	-
RRRT Project		-	42,623
General Income			
Administration and Contract Services Fees		9,823	123,500
Donations		15,109	120,200
Executive Council Volunteer Contribution		26,400	-
Hire and services		3,701	4,211
Interest		11,634	11,155
Members Meetings Income		-	7,007
Membership and Subscriptions		6,190	4,779
Nett Reimbursable income		21,282	17,771
Training Income		8,000	9,000
Training Income UNITEC		-	26,224
Tsunami Relief Programme	11	21,513	-
Total income		468,800	1,137,661
EXPENDITURE			
Administration			
Accounting & Audit fees		6,500	5,750
Bank fees and charges		776	785
Communications		17,952	15,136
Depreciation	9	8,626	19,970
Donations		100	500
Doubtful debts		-	4,532
Electricity		10,490	12,000
Equipment Repairs and Maintenance		3,131	4,481
Ground maintenance		3,350	-
Insurance		1,691	1,991
Minor Office Equipment		984	642
Office Repairs		3,913	8,966
Office consumables and supplies		8,850	8,595
Registration fees		551	255
Reimbursables expenses		20,011	17,177
Rent		4,400	4,900
Sundries - minor office expenses		3,466	4,677
Travel		6,859	7,916
Water		404	-
		102,054	118,273

Continued next page



Samoa Umbrella for Non-Governmental Organisations
Statement of Financial Performance
For the Year Ended 30 June 2010

Continued from previous page...

	Notes	2010 \$	2009 \$
EXPENDITURE			
Staffing Costs			
Salaries		185,200	181,093
Staff costs, NPF, ACB, etc		10,927	12,465
Staff training		692	703
Staff recruitment costs		5,821	2,213
		<u>202,640</u>	<u>196,474</u>
Training Programme Delivery			
Training Needs Analysis		1,236	21
Training Materials		500	-
Refreshment for All courses		5,632	6,522
Trainers Allowances		500	1,500
UNITEC Diploma		-	21,953
		<u>7,868</u>	<u>29,996</u>
Governance			
Executive Council meetings and related exps		4,279	4,763
Executive Council Orientation		4,850	5,218
Executive Council Training		3,015	-
Executive Council Travel		5,108	-
Executive Council Volunteer Contribution exps		26,400	-
		<u>43,652</u>	<u>9,981</u>
Member Services			
AGM Costs		3,468	1,919
Newsletter and Information Kits		1,440	3,040
Members meeting		4,191	7,362
Thematic Groups		3,255	-
Volunteer Programme		4,305	-
Website Development		2,885	-
		<u>19,544</u>	<u>12,321</u>
Workplan and Projects			
NSF Monitoring and Evaluation		-	2,285
NSF NGO Meeting		822	10,193
RRRT Project		-	29,909
EU Water Training Project		8,504	444,440
EU Microprojects Workshops		14,731	54,675
EU Non State Actor Project		20,868	-
Tsunami Relief	11	23,513	-
		<u>68,438</u>	<u>541,502</u>
Total Expenditure		<u>444,196</u>	<u>908,546</u>
NETT INCOME OVER EXPENDITURE		<u>24,607</u>	<u>229,116</u>

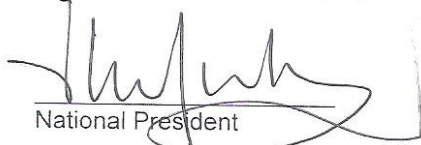
The accompanying notes form an integral part of the above financial statement



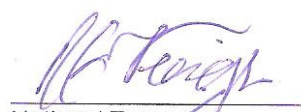
Samoa Umbrella for Non-Governmental Organisations
Statement of Financial Position
As at 30 June 2010

	Notes	2010 \$	2009 \$
ASSETS			
Current Assets			
Cash at bank and cash equivalents	5	613,690	99,627
Term deposits	5	106,994	374,146
Accounts receivables and other debtors	6	14,418	129,309
Total current assets		735,102	603,082
Non current assets			
Office furniture and equipment	9	54,500	35,195
Total non current assets		54,500	35,195
TOTAL ASSETS		789,602	638,277
ACCUMULATED FUNDS AND LIABILITIES			
Accumulated Funds		629,616	605,009
Current liabilities			
Funds received in advance	7	143,285	10,456
Accounts payables and other creditors	8	16,700	22,812
Total current liabilities		159,985	33,268
TOTAL ACCUMULATED FUNDS AND LIABILITIES		789,602	638,277

Signed on behalf of the Board:


National President

Dated _____


National Treasurer
23 Sept 2010
Dated _____

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



Samoa International Game Fishing Association
Statement of Changes in Accumulated Funds
For the Year Ended 30 June 2010

	Note	2010 \$	2009 \$
Accumulated funds at beginning of the year		605,009	375,894
Net surplus for the year		24,607	229,116
Accumulated funds at end of year		<u>629,616</u>	<u>605,009</u>

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 2010

	Notes	2010 \$	2009 \$
Cash flows from operating activities			
Cash received from donors and projects		594,044	693,815
Cash received from revenue and other income		96,077	94,265
Cash paid to suppliers and employees		(435,744)	(640,739)
<i>Net cash provided by operations</i>		<u>254,377</u>	<u>147,341</u>
Cash flows from investing activities			
Interest received from term deposits		3,472	5,375
Acquisition of fixed assets		(17,932)	(11,632)
<i>Net cash used in investing</i>		<u>(14,460)</u>	<u>(6,257)</u>
Net increase/(decrease) in cash		239,917	141,084
Cash balance at the beginning of the year		<u>373,773</u>	<u>232,689</u>
Cash balance at the end of the year		<u><u>613,690</u></u>	<u><u>373,773</u></u>
Represented by:			
Cash at bank and cash equivalents	5	<u><u>613,690</u></u>	<u><u>373,773</u></u>

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 2010

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 (NGO's) 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 9th September 2010.

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 2010

b. *Donated service*

Some donated services by Board members and consultants 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. **Office furniture and equipment**

Depreciation is calculated using the straight line 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	20%
• Office fixtures and fittings	20%
• Office equipment	40%

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 7 (1) of the Income Tax Act 1974.

v. **Financial instruments**

The association 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 2010

vi. **Foreign currencies**

Transactions in foreign currencies are translated to Samoan tala at the approximate rates of exchange prevailing at the date of the transactions. Assets and liabilities at the balance date, denominated in foreign currencies, are translated at the rates of exchange prevailing at that date. The resulting gains or losses are recognized in the statement of financial performance.

3. NZAid Grants

	2010 \$	2009 \$
Total funds recieved from NZAid this year	346,362	272,976
less: funds received in advance	(43,000)	-
Total funds attributed to current year	<u>303,362</u>	<u>272,976</u>

The grant from NZAid is SAT\$368,000.00 per annum less any bank fees.

4. EU Non-state actor project funds

	2010 \$	2009 \$
Total funds recieved from EU NSA this year	110,697	-
less: funds received in advance	(89,829)	-
Total funds expended during the year	<u>20,868</u>	<u>-</u>

5. Cash at bank and cash equivalents and investments

The cash at bank and cash equivalents and investments are specified as follows:

	2010 \$	2009 \$
Cash at bank and cash equivalents		
General bank account	510,598	274,146
Term deposit 91 days	103,092	99,627
Total cash at bank and cash equivalents	<u>613,690</u>	<u>373,773</u>
Investments		
Term deposit 365 days	106,994	100,000
Total investments	<u>106,994</u>	<u>100,000</u>

The term deposit for 91 days yielded an average interest rate of 3.15% this current financial year.
The term deposit for 365 days yielded an average interest rate of 5.5% this current financial year.



Samoa Umbrella for Non-Governmental Organisations
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 30 June 2010

6. Accounts receivables and other debtors

The accounts receivables and other debtors are specified as follows:

	2010 \$	2009 \$
EU water project	4,240	94,445
EU MMP project	-	20,151
FHFNZ	1,500	-
PIANGO (UNITEC training)	-	4,532
SICTP	-	5,400
Prepayments	750	2,562
Accrued interest	7,928	6,752
Total accounts receivables and other debtors	<u>14,418</u>	<u>133,842</u>
less provision for doubtful debts	-	(4,532)
Net accounts receivables and other debtors	<u><u>14,418</u></u>	<u><u>129,310</u></u>

7. Funds received in advance

The funds received in advance are specified as follows:

	2010 \$	2009 \$
ACT project - RRRT	10,456	10,456
EU NSA	89,829	-
NZAID	43,000	-
Total funds received in advance	<u><u>143,285</u></u>	<u><u>10,456</u></u>

8. Accounts payables and other creditors

The accounts payables and other creditors are specified as follows:

	2010 \$	2009 \$
Audit fees	5,750	5,000
Telecom Phone account	950	-
Internet charges	977	1,048
Samoa Tel - new PABX System	4,250	-
Website	2,000	-
Executive Council Training	965	-
Office Stationery	1,711	-
Equipment Repair	98	-
Surveying Fee	-	2,000
Newsletter	-	400
NPF	-	240
ACC	-	48
Inland Revenue	-	530
RRRT	-	13,545
Total accounts payables and other creditors	<u><u>16,701</u></u>	<u><u>22,811</u></u>



Samoa Umbrella for Non-Governmental Organisations
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 30 June 2010

9. Office furniture and equipment

	COST				ACCUMULATED DEPRECIATION				Book Value	Book Value
	Opening	Additions	Disposal	Closing	Opening	Disposal	Depn	Closing	2010	2009
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SUNGO Assets										
Office Equipment	123,201	23,932	-	147,133	99,312	-	1,321	100,633	46,500	23,888
Office Furniture	16,891	4,000	-	20,891	12,294	-	595	12,889	8,000	4,596
Fixtures and fittings	13,900	-	13,900	-	10,110	-	3,790	13,900		3,790
					-		-			
Project Assets										
UNDP MDG Project Eqp	15,883	-	15,883	-	14,313		1,570	15,883		1,570
PRHP Project Equip	7,430	-	7,430	-	6,080		1,350	7,430		1,350
TOTALS	177,306	27,932	37,213	168,024	142,109	-	8,626	150,735	54,500	35,194

	COST				ACCUMULATED DEPRECIATION				Book Value	Book Value
	Opening	Additions	Disposal	Closing	Opening	Disposal	Depn	Closing	2009	2008
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SUNGO Assets										
Office Equipment	128,070	11,199	16,068	123,201	99,455	16,068	15,925	99,312	23,888	28,615
Office Furniture	16,458	433	-	16,891	11,145	-	1,149	12,294	4,597	5,313
Fixtures and fittings	13,900	-	-	13,900	9,163	-	947	10,110	3,790	4,737
					-		-			
Project Assets										
UNDP MDG Project Eqp	15,883	-	-	15,883	13,266	-	1,047	14,313	1,570	2,617
PRHP Project Equip	7,430	-	-	7,430	5,179	-	901	6,080	1,350	2,252
TOTALS	181,741	11,632	16,068	177,305	138,208	16,068	19,970	142,110	35,194	43,534

10. In-kind contribution

The in-kind contribution was specified as follows:

	2010	2009
	\$	\$
Contribution from Cretnays-in-Partnership	-	220,000
Contribution from SUNGO management	-	19,000
Contribution from SUNGO Board members	26,400	-
Total in-kind contribution	26,400	239,000

Contribution from the SUNGO Board members was for their time for representing SUNGO on other Boards.

Contribution from the SUNGO management was for their voluntary time on the EU MMP projects.

Contribution from the Cretnays-in-Partnership was their voluntary time and consultancy input for the EU Microprojects and EU Water projects.



Samoa Umbrella for Non-Governmental Organisations
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 30 June 2010

11. Tsunami relief receipts and payments

	2010 \$	2009 \$
Tsunami donations (actual receipts collected)		<u>21,513</u>
Tsunami expenses (payments made)	21,513	
Tsunami exspenses contributed by SUNGO	2,000	
Total expenditure on tsunami recovery activities		<u>21,513</u>

SUNGO executive have approved a total contribution of \$5,000 tala for tsunami relief assistance. As at the end of 30 June 2010, only \$2,000 had been incurred. The remainder is still allocated for tsunami relief activities expected to be incurred during the 2011 financial year.



Appendix 2 – Membership Database

Names of SUNGO members: NGOs and Community Based Organisations (CBOs).

Non Governmental Organisations (NGOs) and Civil Society Organisations.	Community Based Organisations (CBOs)
1. Adventist Development and Relief Agency	1. Alamagoto Youth Club
2. AGLOW Samoa	2. Apitaga mo Tagata Siofua
3. Animal Protection Society	3. Autalavou EFKS Faleseela
4. Avanoa Tutusa	4. Autalavou Katoliko Savaii
5. Baha'i Charitable Trust	5. Congregational Christian Church Vaipuna
6. Beautiful Expressions of Nature	6. Courier of Samoa Organisation
7. Beekeepers' Association of Samoa Incorporation	7. EFKS Lelepa
8. Cancer Society	8. EFKS Vaipu'a
9. Diabetes Association Inc	9. Faalapopotoga Aufaifaatoaga Laiti I Aleisa
10. Ekalesia Faapotopotoga Kerisiano i Samoa	10. Faamatai Association
11. End Child Prostitution/Pornography and Trafficking - ECPAT Samoa	11. Faasao Savaii Society
12. Faalapopotoga Atinae Komiti Tumama a Tina i Samoa	12. Faatoia Mafutaga a Tina
13. Faataua le Ola - FLO	13. Failafumanu Puleono Salafai
14. Family Enrichment Society Inc	14. Faitotoa o Faamanuiaga
15. Fiaola Crisis Centre	15. Faleaseela EFKS Youth
16. Gautavai Youth EFKS	16. Faleasiu Women Fellowship
17. Goshen Trust	17. Faleula Farmers Association
18. Le Piu Farmers	18. Fathers Association Satomai
19. Le Taeao Fou Organisation	19. Fusi Safata Women's Committee
20. Loto Taumafai Education	20. Gataula Primary Health Care
21. Mafutaga Tina Katoliko Puleaga	21. Kionasina Fishing Club



22. Mapusaga o Aiga	22. Komiti Atinae Faleu, Manono
23. Matuaileoo Environment Trust Incorporation	23. Komiti o le Vai Nuusuatia
24. National Council of Early Childhood Education	24. Komiti Tina Poutasi
25. National World Women's Christian Temperance Union	25. Komiti Tina Salani
26. Neiafu Women's Fellowship	26. Le Talie Women Organisation
27. Nuanua o le Alofa - NOLA	27. MADD Gallery
28. O le Siosiomaga Society - OLSSI	28. Malaemalu Methodist Youth
29. Pan Pacific South East Asia Women's Association - PPSEAWA	29. Mapu-afe-soo-faguga-o-taeao-lelei Shelter
30. Pasefika Mana Samoa Social Work Services Incorporation	30. Mauloa Agriculture Development
31. Robert Louis Stevenson Museum	31. Namusigano
32. Rotaract Club of Samoa	32. O le Pupu Pue National Park (Local Committee)
33. Samoa Aids Foundation	33. Papaseea Sliding Rock Development
34. Samoa Association of Human Rights and Law Incorporated	34. Piu Community Development
35. Samoa Association of Manufacturers & Exporters - SAME	35. Salani Youth Farmers
36. Samoa Association of Women Graduates - SAWG	36. Salimu Village Women Development
37. Samoa Council of Churches	37. Saumalu Community Pre School
38. Samoa Encouragement for Music & Arts Charitable Trust - SEMI	38. Sosaiete Aufaipopo
39. Samoa Family Health Association - SFHA	39. Sosaiete asi Meamativa
40. Samoa Hotel Association	40. Sosaiete Tau Atiae, Fogatuli
41. Samoa Registered Nurses Association - SRNA	41. Sosaiete Tulimatagau
42. Samoa Senior Citizen Society	42. Saint Teresa PTA
43. Samoa Society for the Intellectually	43. Tama o le Oli



Handicapped – IHC	
44. Samoa United Nations Association	44. Tanugamanono Methodist Youth
45. Samoa Victim Support Group	45. Tausala o Falefatu
46. SENESE Preparatory School	46. Utulua Methodist Youth
47. Simple Law	47. Vaisilika Organisation
48. Small Business Enterprise - SBEC	48. Vaitoomuli EFKS Youth Group
49. South Pacific Business Development	49. Vaiusu Catholic Community
50. Survival Foundation Society	
51. Tagiilima Handicrafts Association	
52. Tautai Samoa Association Inc	
53. Tavana Nurses on Wheels	
54. Tiapapata Arts Centre	
55. Tu ma Aga Faamatai Association	
56. Women in Business Development	
57. Women's Federation for World Peace	
58. Young Women's Christian Association	
59. Youth Federation for World Peace	

Total Number of SUNGO members: **108**