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Samoa Umbrella for Non-Governmental Organisations SUNGO



SUNGO CAPACITY BUILDING & COMMUNITY INSTITUTIONAL STRENGTHENING
Held in Faleula, November 2016

ANNUAL REPORT
01 July 2016 - 30 June 2017

Table of Contents

1: National Presidents Report..... 3

2: National Treasurers Report 4

3: Overall Performance 5

 3.1 Governance and Management 5

 3.2 Membership 6

 3.3 Monitoring and Evaluation of SUNGO Services 7

 3.4 Training Needs Analysis 10

4: Project Management 15

5: Project Key Activities..... 16

 5.1 CSO Information and Liaison..... 16

 5.2 CSO Support & Administration 16

 5.3 CSO Policy & Advocacy..... 16

 5.4 Research..... 17

 5.5 Institutional Strengthening 18

4: SUNGO Audited Accounts..... 20

5: SUNGO Members List 38

1: NATIONAL PRESIDENTS REPORT Roina Faatauvaava-Vavatau

This year, SUNGO started to pick up on its human and financial resources. Both USAID funding and the return of CSSP, provided ample opportunity for SUNGO to deliver some of its annual activities and services which had lapsed for some time due to delayed funding arrangements under CSSP.

The Executive Committee in its powers vested in them by the members, were able to achieve the following governance documents for this financial period:

- Review the Strategic Plan
- Reviewed the Governing Policies and Operational manual
- Reviewed the Office Structure
- Constitutional Review



Though much of the emphasis had been on the rebuilding of the Secretariat in terms of staff recruitment, and ensuring internal controls were in place, challenges remain where each funding mechanism seeks to meet their respective requirement separately. It was estimated that 80% of staff were on board by the end of this period. The office operated under the supervision of an Office Manager Mrs Rosa Maulolo, in the absence of a CEO. This role continues till committed funding from EU is received through CSSP. Staff costs are probated and shared under the PACAM project, given their input into its deliverables.

Community outreach programmes were limited to training, Monitoring and Evaluation of Services, and CSO forums on post SIDS due to funding that had been received. The Advocacy role of SUNGO had increased to influence both National Sector planning, as well as Regional and International policies. Collective CSO outcome documents were raised from the various Pacific Island Countries into the Pacific Leaders Meeting, 2016 in Pohnapei, and Samoa in 2017.

All throughout the year we've had a remarkable Executive Council attendance and commitment. I commend each and every one of them for their specialties and talents which moved SUNGO this far. *Malo Galulue*. We were saddened by the loss of Dr Seumanutafa Malcolm Hazelman who had been a board member and representative of CSOs on the CSSP Steering Committee in early 2018. On the other hand we were graced with the return of Mary and John Cretney to support SUNGO in their previous advisory and auditing roles. We are most grateful.

I wish to acknowledge the Government of Samoa through the relevant Ministries and agencies that have seen and appreciated CSO input. To all our Development partners for your financial support. To our stakeholders and members for your invaluable contribution to SUNGO and where it is today. Last but not the least to Mrs Rosa Maulolo, the SUNGO staff and volunteers both local and international. *Malo faafetai mo galuega lelei uma.*

la viia le Atua ona ni galuega faatauvaava ua mafai ona tatou faia mo Samoa

Soifua

A handwritten signature in black ink, appearing to read 'Roina Faatauvaava-Vavatau'. The signature is fluid and cursive.

Roina Faatauvaava-Vavatau
NATIONAL PRESIDENT

2: NATIONAL TREASURERS REPORT Pesetā Malōuamaua Afoa Arasi Tiotio

SUNGO continued to go through a tough financial year due to unavailability of core funding. However, the Executive Committee (EC) took stringent measures to ensure that the Umbrella survived these trying times.



Financial Performance

Total income was increased from \$317,878.00 in 2015/2016, to \$448,333.00 in 2016/2017 mainly due to the USAid PACAM project. Total expenditure for 2016/17 was \$446,756.00 compared to \$347,201.00 in the previous year. Given the above, a net deficit of (\$29,728.00) in 2015/2016 was slightly improved to a lower net deficit of (\$16,310.00) in the reported year.

Financial Position

The reduction in total assets was mainly influenced by a reduction in fixed deposits which needed to be released for office operations due to the absence of core funding.

Changes in Accumulated funds

Accumulated funds were reduced from \$890,551.00 in the previous year to \$874,241.00 in the reported year as a result of the loss of \$16,318.00 in the financial performance as noted above.

Overall Performance

The decrease in net loss in 2016/17 compared to the previous year shows an improvement in financial performance. Despite the noted loss, there was a significant increase in the value of non-current assets as a result of a new van being purchased and some renovations to the main office.

This year was the first time that Auditors had no issues with our accounts and I wish to thank the Office Manager and Finance officer, especially Financial Advisors John and Mary Cretney for a job well done.

Several options are in the pipeline on how to identify opportunities for core funding in future which we hope a new Board will take into consideration.

It was a pleasure being the Treasurer for SUNGO during its most difficult financial years, and I wish to acknowledge the hard work of the National President and the Executive Committee, in trying to keep our boat afloat despite the lack of resources.

I wish the new Board and staff all the Best.

Ma le faaaloalo lava

A handwritten signature in black ink, appearing to read 'Peseta Malouamaua Afoa Arasi Tiotio', written over a horizontal line.

Peseta Malouamaua Afoa Arasi Tiotio
NATIONAL TREASURER

3: OVERVIEW PERFORMANCE FOR THE YEAR

SUNGO as the umbrella body for Civil Society Organisation's is obligated to deliver activities outlined in its annual work plan. These activities aim to fulfil SUNGO's strategic plan and also to improve and fortify Civil Society competency, services and involvement.

This annual report discloses the overall progress of activities implemented and completed this year. Although the Secretariat was faced with challenges and financial constraints, important activities were implemented and completed successfully

3.1 Governance, Management and Staffing

The Annual General Meeting for SUNGO was held on 16 December 2016. Two office bearers were elected as previous elected members in 2015 had resigned – Vice President and National Secretary. Earlier this year, the elected Vice President – Fiu Mataese Elisara and Secretary – Lagipoiva Chelle Jackson also tendered their resignations, therefore interim office bearers were elected from the current Council and reserve members included as part of the Council. The SUNGO Executive Council as at 30 June 2017;

1. National President	-	Roina Faatauavaa-Vavatau
2. Vice President	-	Lavea Peseta Lua Nafoi
3. National Treasurer	-	Peseta Malouamaua Afoa Arasi Tiotio
4. National Secretary	-	Faasootauloa Sam Sali
5. EC member	-	Mataafa Faatino Utumapu
6. EC member	-	Logoasa Miriama Lima
7. EC member	-	Raymond Voigt
8. EC member	-	Elisapeta Areta
9. EC member	-	Seumanutafa Malcolm Hazelman
10. EC member	-	Tiaoalii Williams
11. EC member	-	Ramona Tugaga
12. Reserve	-	Fesolai Logo

As in the SUNGO Work Plan, a 2 day working retreat for the newly-elected EC and SUNGO staff was planned for December 2016. Due to the unavailability of some Executive Council members, the retreat was postponed to 9 - 10 June 2017. The key aims of the retreat were (a) to orientate the new Executive Council members to SUNGO's role and responsibilities to its member organisations, and (b) to the EC's role and responsibilities in relation to governance and leadership in achieving SUNGO's goals and objectives.

The retreat was very successful. A total of 11 EC members were in attendance, with 5 staff. Representatives from community groups and government ministries were invited to present throughout the retreat which included, CEO from Ministry of Women Community and Social Development, Ministry of Commerce Industry and Labour, Piu Community, Vaisilika Organisation.



SUNGO Annual General Meeting, Millenia Hotel, December 2016

In addition, monthly Executive Council meetings were scheduled for every second Thursday of each month if there was a quorum. A financial estimate of the EC contribution to SUNGO is calculated as part of the annual financial reports. During the 2017 year, there were 272 attendances by SUNGO EC Members at meetings, forums and retreats. The contribution was estimated at \$150 per meeting and totalled \$40,800 for the financial year 2016-2017.

Over 40 member organisation representatives were in attendance at the Annual General Meeting. The members who attended endorsed the financial report, annual budget and annual workplan submitted by the SUNGO Secretariat. The final audited Annual Accounts were also presented to members for their information.



SUNGO Annual General Meeting, Millenia Hotel, December 2016

The SUNGO Office consists of six full time staff members, Office Manager, Capacity Building Co-ordinator, Finance Officer, Community Support Officer, Project Manager and Monitoring & Evaluation Officer. The two final positions are being funded under the USAID PACAM Institutional Strengthening of

Communities project on Climate Change while the other four positions are funded under the CSSP Umbrella contract. Vacant positions advertised closed on 4 August 2017. These include; CEO, Information Officer, Driver/Administration assistant.

SUNGO has operated without CSSP funding for the period 1 December 2015 – 30 November 2016. This Final Report will include all activities completed to date for the period of 1 December 2016 – 30 June 2017.

3.2 Membership

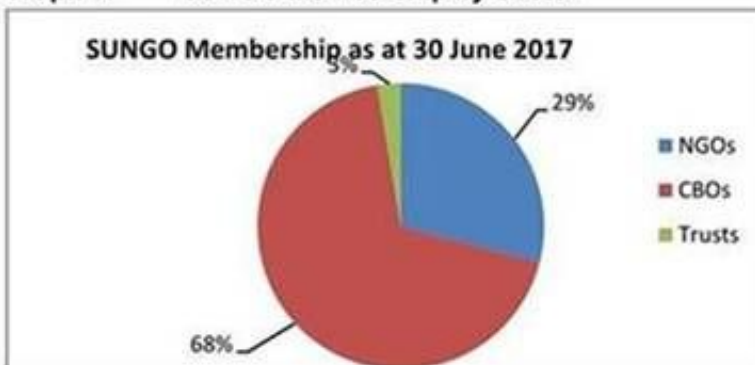
At end of June 2016 there were 193 registered member organisations under SUNGO. In June 2017 the total number of member organisations registered with SUNGO had decreased by four to 189. During the year, SUNGO signed up 7 new members and 11 organisations have been deregistered for a variety of reasons which are detailed in Section 2.3.

Of the 189 members registered, 29% are Non-Governmental Organizations (NGOs), 68% are Community Based Organizations (CBOs) and 3% are registered as Trusts.

Table 1: SUNGO Membership by Sectors

	NGOs	CBOs	Trusts	TOTAL
# SUNGO Members	55	129	5	189
Percentage	29	68	3	100%

Graph 1: SUNGO Membership by Sector



3.3 Monitoring and Evaluation of SUNGO Services and Profiling Exercise

SUNGO's monitoring and evaluation (M&E) exercise is an integral part of SUNGO's annual workplan. It helps audits the progress towards the Goals of SUNGO's Strategic Plan 2017-2021

This Report provides an update of the M&E exercise conducted in April and May 2017. To keep costs down, the exercise was conducted simultaneously with the CBO Training Needs Analysis visits to members.

The Annual Work Plan aims to have 75% of members at the end of each financial year visited. During the 2017 year, a total of 111 members, were visited, 44 in Savaii and 67 in Upolu, equivalent to 59%. To date 60 members have completed and submitted their M&E questionnaire. Outstanding questionnaires are being followed up.

Table 2: Members Visited by Island

	No of Org Visited	NGOs	CBOs	Trusts	Deregistered
Savaii	44	1	43		6
Apia	67	12	48	2	5

Of the 111 members that were visited, SUNGO received 60 completed surveys. The table below summarises the information from these 60 completed surveys.

Table 3: M&E Questionnaire Results

Question	Poor	Fair	OK	Good	V Good	Totals	Average Score (/5)
How well does SUNGO communicate with its members?		1	30	16	10	60	3.6
How well does SUNGO provide training and capacity building for its members and do you get useful information?	1		32	13	12	60	3.7
How well does SUNGO speak on behalf of the community?		1	28	14	14	60	3.7
Do you think that SUNGO is an effective and well managed Organisation?			24	21	12	60	3.8

Rating scale Poor =1, Fair = 2, OK = 3, Good =4, V Good =5

The analysis of responses to the survey questions identifies gaps in the services offered and delivered by SUNGO. However, it also shows SUNGO's areas of strength.

The overall responses depict a general feeling of satisfaction with services offered by SUNGO with average scores across all questions in the good range. The highest scores related to SUNGO's performance as an effective and well managed organization while the lowest scores related to SUNGO's communication with members. This gives a clear direction for a focus next year on improving SUNGO's communications with members. It is to be noted that this area is the Service that is always contentious given the struggles and realities of rural community based organisations to access internet and email services.

Questions on Capacity Building and the Advocacy Role of SUNGO both achieved an average of 3.7 out of 5 respectively, in the "Good" range.

Table 4: Feedback from Member Organisations

The following table summarizes some of the feedback and views expressed by members during the M&E Exercise.; these were complaints from our members about our services provided. Again, the major area of comment was communication with members. SUNGO needs to review its communications strategy to ensure that all its members are all accessing the same information at the same time.

What type of information is most useful to our Organisation?	<ul style="list-style-type: none"> • Notices about events and members training. • News re govt decisions – events etc • Environment and Organisation Development Information • Community Notices, Youth Information • Project Information
What is the best way for SUNGO to keep in touch with you?	<ul style="list-style-type: none"> • Telephone • Email • Newsletter • Website/Face book/Internet
Of SUNGO training previously attended by your Org, what has been the most useful training that SUNGO has provided?	<ul style="list-style-type: none"> • Budget & Finance/ Financial Management • Understanding Project Writing • Project Awareness and Implementation • Community Development
Any other Comments about SUNGO and its services for Members	<ul style="list-style-type: none"> • Prefer Project/ training courses in Rural areas – Upolu & Savaii • More visits from SUNGO strengthens relationship • Need Assistance in filling in Project applications/training
Do you have overall suggestions about how SUNGO could improve its Organisation?	<ul style="list-style-type: none"> • More staff & Donors • More visits per year - Communication • Improve relationship with members • Need a big Sign Board which spells SUNGOs name on the main road with the direction to where the office is located.
Any suggestions for change?	<ul style="list-style-type: none"> • Recruit Good staff & keep for longer periods • Good customer services • CBO suggests annual fee to be lowered to \$30 • NGOs annual fee to be lowered to \$50
What do you think SUNGO should focus on for the next 2 years	<ul style="list-style-type: none"> • Help develop CBO's i.e. funding and educating members about how to think outside the box. • More funding opportunities • Provide hard copy funding applications to CBOs with no internet. • More Scholarships to help School Retention • Capacity Building – more community courses/training • More SICTP Courses • Develop Youth
What other kinds of information would you like?	<ul style="list-style-type: none"> • Annual Work plan • Training Info/courses opportunities (local & overseas) • Information about other NGOs operating in the same sectors • Newsletters/Project Info's for CBO • SUNGO to include members in all aspects of its operations • Update website and face book

Poor communications evidenced from both feedback received and comments from survey questions arise from both internal and external factors. Internally within SUNGO, there are budget limitations which can really affect how and when we communicate with our members. Externally there are many

CBOs that do not have access to internet and email which makes communications more difficult. It is therefore important that we strategize on how this part of SUNGO services can be more efficient and effective.

Thematic Groups:

SUNGO's Governance Policies and Procedures lists the five Thematic Groups that SUNGO uses to provide information to members and to receive views and opinions from them.

1. Social Services – Health/Education/Human Rights
2. Agriculture – Agricultural development and policies
3. Environment – Deals with environment, climate change
4. Private Sector Development – Making profit and business arms
5. Community Development

The selection criteria as to how an organization is nominated to become part of a thematic group are;

- The main emphasis /focus of the organization
- Commitment to input/develop/represent the thematic group as required

Table 5: SUNGO's Thematic Groups

Social Services – Health/Education/Human Rights	70
Agriculture – Agricultural development and policies	18
Environment – Deals with environment, climate change	6
Private Sector Development – Making profit and business arms	9
Community Development	104

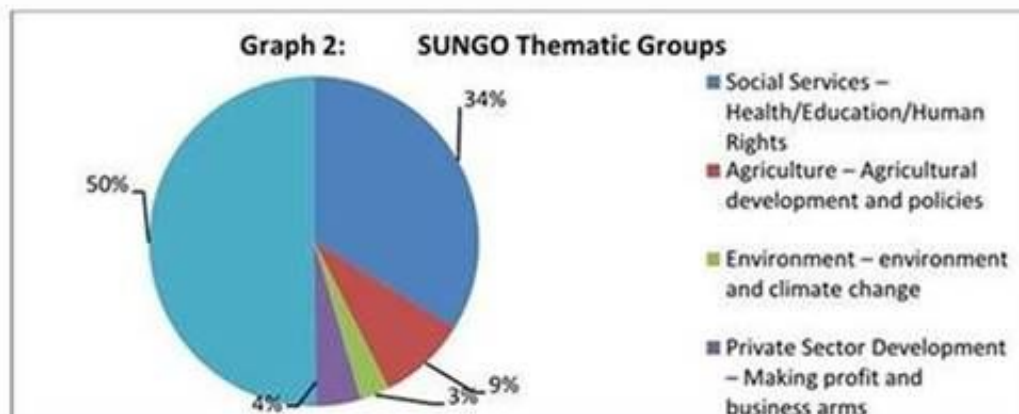


Table 6: Deregistered Organisations

Since the last report 11 members have deregistered from SUNGO for the following reasons.

Organisations	Reason for deregistration
Lumana'i ManuiamoAiga – Siufaga	Family was penalised by village council and advised to deregister
Alii&FaipuleSaina	No longer wants to be a member
Komiti Tumama – Fusi Safata	Village Council request that women should not have their own Organisation but support the Council.
Autalavou EFKS Poutasi	Claim that their Organisation already deregistered – as a result the Minister's signed to deregister again
Faiva Alofilima o Tina	Village Council has decided to put a stop to it as it longer exists.

Sosaiete Atina'e o Aiga - Siufaga Savaii	Family was penalised by the Council because of what happened - request to deregister
Alofilima o le Alofa (aka) Sosaiete tau Atina'e–Fogatuli	No longer exists
Autalavou EFKS Gautavai	Could not get the youth together, most of the activities are now handled by the Village Council
EFKS Vaitoomuli Youth	No more active youths, busy with family & village commitments
Komiti a Tina Salani	Members are no longer active
Courier of Samoa	No longer exists

3.4 Training Needs Analysis

The Samoa Umbrella for Non-Governmental Organisations is an NGO that is focused on the development of Non Government Organisations (NGOs) and Community based Organisations (CBOs) supported by the Civil Society Support Programme (CSSP) and the Samoa In-country Training Programme (SICTP) which provide funds for capacity building. This has been the main activity for SUNGO, to provide institutional strengthening and training opportunities for its members as well as the civil society in Samoa. Offering informal training to our members makes education more accessible and provides benefits not only for the organisations but also for families and especially communities at grassroots level.

Each year, the SUNGO training team conducts a Training Needs Analysis (TNA) exercise to identify gaps and issues faced by organisations and to analyse whether training is the best solution to their issues. This is one of the significant steps in the training process.

This Financial Year 2016-17 was a very challenging year for some of SUNGO's activities including the TNA. TNA is a formal way of information sharing, face to face interview/survey and as well as an annual Site Visit to our member organisations by SUNGO representatives. In previous years, this activity was usually conducted by Staff and Executive Council representatives, however due to financial constraints this was undertaken by staff. Training needs assessment/analysis activity is one of the important roles played by SUNGO for all its members to identify their training needs where SUNGO can provide relevant assistance. This process is very effective in terms of capacity building and developing SUNGO's services and is acknowledged by organisations.

SUNGO members that submitted completed forms appreciated the opportunities and courses provided in the last financial year and expressed the wish that these are maintained in the future.

TNA Methodologies

Site visits

SUNGO Members were encouraged to fill in the Training Needs Analysis (TNA) form during forums and AGM meetings and to submit them to our main office in view of limited funds to implement this important activity. During our first effort between December 2016 and February 2017, only 23% of SUNGO members were able to submit completed forms to our office via email or to visit/drop off the forms at the office. This low number impacted on SUNGO's first report to CSSP as 23% was below our target percentage in the Strategic Plan (75%). Therefore, the Office Manager, in discussion with the Treasurer, approved a second effort made during May and June 2017 to complete the task.

For the TNA tasks this year, SUNGO visited 116 members, which is 61% of SUNGO's membership. Visits were not made to the other 39% (39 CBOs, 34 NGOs = 73). This latter group included non-active organisations, organizations with no identifiable contacts, or organisations where former leaders have passed away such as Le Taeaofou organisation, Tausala o Falefatu, Saumalu Pre School, Tavan Nurses on Wheels, Inter Island group, Paneta Kalapu, Le Talie women organisation and so on. Most of the members in town and Apia coastal areas were not covered due to time constraints however forms were sent via email for members with internet access and staff continued to follow up. Usually

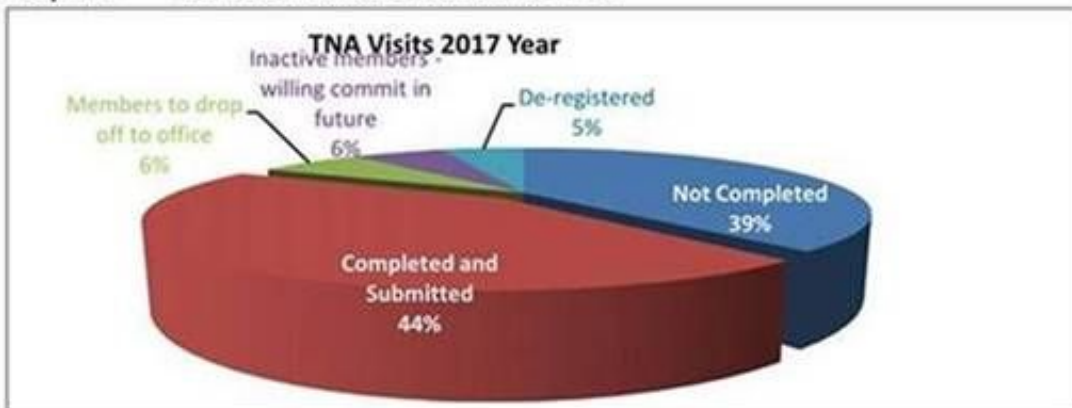
SUNGO attempt to visit all members, however due to financial constraints this was not possible, hence sending forms electronically. These areas were Vaivase uta, Motootua to Vauala and Lalovaea to Vailoa Faleata.

Of the 116 organisations visited, 33 had not completed a training needs analysis. The reasons for these are set out in the table below.

Table 7: SUNGO Members visited

Details	CBO	NGO	Trust	total
Not Visited	39	34		73
Completed and Submitted	57	21	5	83
Members offered to Drop off forms at the office but not received	12			12
Inactive members but planning full commitment in the future	11			10
De-registered from SUNGO	10			11
TOTAL	129	55	5	189

Graph 3: SUNGO Members Visited for TNA



1. Training Needs Analysis for Community Based Organisation.

There are 129 Community Based Organisations which form part of SUNGOs membership. SUNGO managed to visit and cover 90 (69%) of 129 CBO members. Ten of the 90 members conveyed their sincere appreciation for SUNGO services provided for them over years as members of the umbrella. Unfortunately, circumstances often change, as organisations' focus changed to align with Village and Church protocols and thus forcing these organizations to de-register.



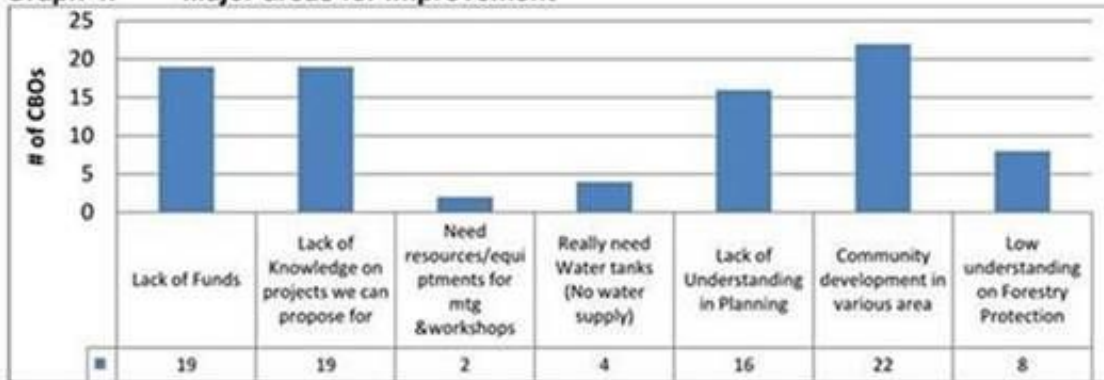
This report will show analysis on the key areas below;

- a. Major areas in CBOs that need improvement
- b. Training recommended by communities (Managing Organisation and Project Management)
- c. Other specialised training needed constant commitment

a) Major areas that need improvement

From the 80 CBOs we were able to identify the major area of development needed for organisations to improve. The graph below illustrates that the majority of our Community based organisations have problems with organisation/community development in various areas, lack knowledge about projects they can apply for, and lack financial support and funds to carry out the roles of their organisations.

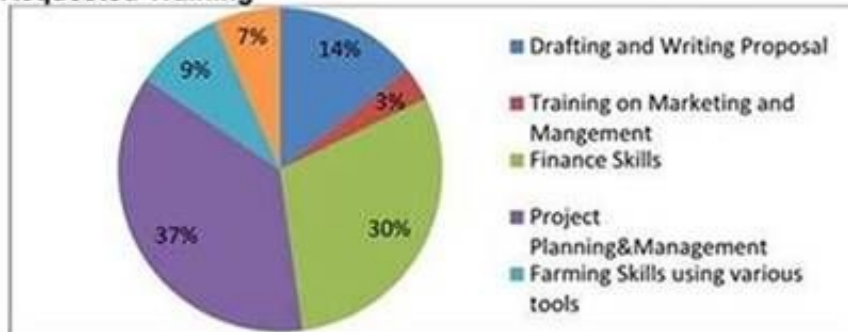
Graph 4: Major areas for Improvement



b) Trainings requested by CBOs

Listed below are the general training areas requested by CBO members. The majority of CBOs are looking at building strong relationships within their organisation and build their capacity in Projects implementation. *Project Planning and Management, Finance Management, Drafting and Writing Proposal / Proposal Writing, Farming Skills, Good communication Skills, Training on Marketing and Management*

Graph 5: Requested Training



The most requested training is how to run projects. This includes good planning, monitoring and supervision of projects, project finance, and report writing.

Other specialised courses requested

Most CBOs agreed SUNGO should contact them every time we run training so that representatives can attend especially when trainings are delivered in Samoan. Piu Community developed and introduced its youth and un-employed adults with various projects. They requested training for members on landscaping skills, piggery & poultry farming. Such training will help members gain additional knowledge and skills to implement land based projects to assist families, churches and villages. More Community Based Organisations need Organic Farming training to help with their projects, as we all know this is one of the areas of agriculture which is strongly recommended by our Government as well as donor partners who are willing to fund small projects like this at the community level through programs such as GEF/SGP. Other specialised courses sought by CBOs include Good Governance in Samoan language. In our members database there is only one Fathers Association but a number of women associations. The fathers association requests a 3 day session of Managing organisations for all fathers in their community.

Graph 6



Non Governmental Organisation TNA Report

The TNA process undertaken this year for NGOs was different to previous years for reasons explained earlier in this report. 38% (21) of NGO organizations ensured their completed forms reached the SUNGO office. Two of them visited the main office and the rest submitted replies via email. Most of these NGOs have the same



skill needs particularly in the operational areas, even though their organisations' focus may be different. The TNA exercise also confirmed that the priority needs of NGOs remain similar year to year due to both staff turnover as well as the introduction of new board members every year after organizations have held their annual general meetings when new board members are selected.

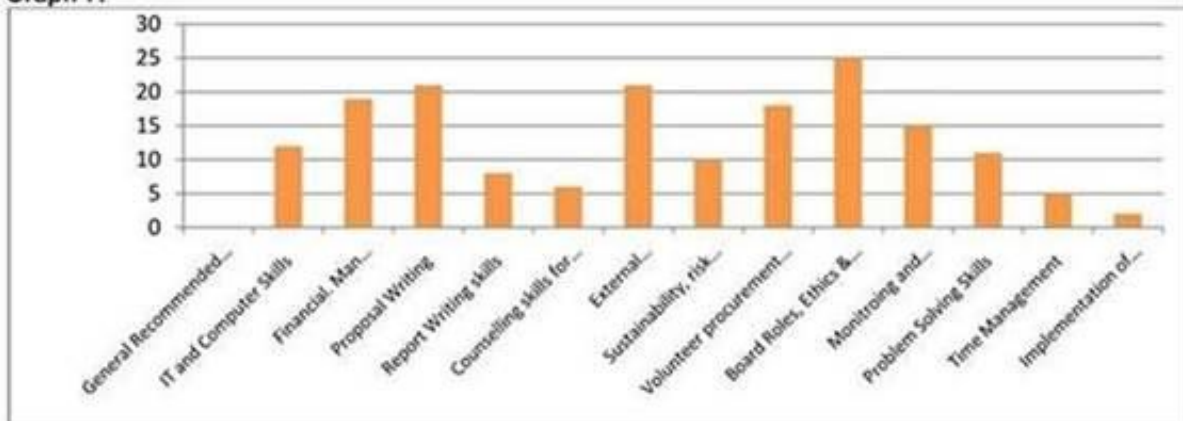
Table 8: General Training Requested by NGOs

IT and Computer Skills	12
Financial Management – Budgeting to Financial Report	19
Proposal Writing	21
Report Writing	8
Counselling Skills for offenders	6
External Communication and Public Relation	21
Sustainability, risk management and succession planning	10
Volunteer procurement and retention	18
Boards roles, ethics and conduct	25
Monitoring and evaluating skills	15
Problem Solving skills	11
Time Management skills	5
Implementation of hearing and vision screening	2

a. General Training Needs recommended by NGOs for next financial year

The graph below indicates trainings that are recommended by our NGO members to be conducted for the next financial year.

Graph 7:



b. Specialist Courses requested by NGOs

1. Farmers Federated Incorporation (FFI) - Specific agricultural technical training on crops, composting, manures etc.

2. Samoa Hotel Association (SHA) – Digital Marketing: With 83% of travellers now using the internet to search for activities and accommodation before travelling to a destination, it is crucial for tourism and hospitality operators to leverage the internet to grow sales and profitability.

3. Faataua Le Ola (FLO) – Last Financial year July 2015 – June 2016, Samoa In country training programme hosted a special course for Faataua Le Ola on Communication Skills for Suicide prevention. This was the first phase of this course and this year they are requesting continuation. .

CBOs believe that occupants of all positions in organisations must be trained to increase their knowledge and skills to do better for the benefit of their community. They believe if people of the organization, including matais, decision makers, leaders, men, and women and youth have increased capacity they will be able to act on it accordingly and put the knowledge and skills into action.

CBOs do not have a process internally to identify their training needs but most of them prefer training to be conducted at their villages because it is convenient and easy to access.

For Project Management, CBOs identified the requirement for assistance in writing Project Proposals. The specialised course requested by FFI is Organic Farming Skills. The need for this training will encourage farmers and un-employed family members to work together in producing their own crops as well as protecting the environment.

Each Non Governmental Organisation registered under SUNGO has a different focus for each financial year but the most sought after training identified by NGOs is Financial Management. Most of our NGOs have their own system to identify their training needs and many of them use their employee performance evaluation form to identify their training needs.

Training needs for Boards in the area of governance focused on organisational sustainability, risk management and succession planning. In terms of annual elections of board members each NGO should have clear and identified Boards Roles, Ethics & Code of Conduct. This will build and maintain good relationships between boards and management and help to develop a strong team within the organisation. Training needs for management focused on Management Development, implementing policies, annual workplans and budget development. Most NGOs reported a high turnover in staff numbers and identified the importance in setting a Volunteerism plan for the organisation.

In the Administration and Finance area, main needs identified related to IT and Computer Skills, report writing including progress reports, training reports, projects reports, and annual reports. Last but not the least is for Project Management to assist with Project and Program Assessment and Monitoring.



4: Project Management

As the CEO position remains vacant, overall responsibility for project management in the interim has rested with the Office Manager and Project Manager under the guidance of the Executive Council, with support from all staff contributing to the delivery in each specific area. Any changes and alterations to project activities are made in consultation with the Executive Committee, and approval obtained where necessary.

SUNGOs core funding from CSSP covers all operational and staff costs. As can be gauged from the Acquittals Report in the Progress Report, there was a substantial under spend in budget lines such as salaries, due to unfilled vacancies. A revised budget was submitted to CSSP with the progress report where funding from salaries was requested to be realigned into CSO Forums in order to utilise funds to complete activities set by SUNGO for this financial year. All details will be evident in the Acquittal.

As mentioned previously, one of the main budget items that have a substantial under spend at the end of this financial year was Salaries. Total expense for salaries this financial year was 49,996SAT. The original salaries budget was 75,877SAT. Due to the underspend, the budget was revised and new budget set at 54,362SAT. A request for 20,000SAT was revised from the salaries budgetline and placed in the CSO Forum budgetline. Forums were organised to be held in June, however due to the delay in receiving funds, the forum planned for Savaii was postponed to be held in July. These costs were accrued and will be included in the acquittal for the year ending 30 June 2017.

In addition to the Umbrella funding contract, there is also one other contract that SUNGO undertook from July 2016 (2 year contract) with USAID.PACAM Project – Capacity Building & Community Institutional Strengthening of Civil Societies in Samoa. This Project is being rolled out in the communities targeting Climate Change, Disaster Risk, Proposal & Report Writing, Planning & Budgeting and Monitoring & Evaluation. This project is due for completion in May 2018 with no guarantee that the donors will fund subsequent projects as such in Samoa.

Two (2) CSO Forums were also conducted with funds from GEF SGP. Approval was obtained and Forums held in Upolu and Savaii. Within this financial year, a total of four (4) CSO Forums were held successfully by SUNGO, twice in Savaii and twice in Upolu. Below is a list of additional SUNGO contracts which have been received or actioned this financial year.

Contract Name / Donor	Project
USAID PACAM Project SAT\$605,611.975	SUNGO Capacity Building & Community Institutional Strengthening Project
GEF SGP SIDS Contract SAT\$43,640.00	1x CSO Forum held in Upolu 30 November 2016 1x CSO Forum held in Savaii 2 December 2016
CSSP PPCR Contract SAT\$125,000.00	PPCR Capacity Building for 25 villages

5 Project Key Activities

5.1 CSO information and Liaison

SUNGO's communication with its members improved with the recruitment of the Information Officer in July 2016. Unfortunately the Information Officer wanted to pursue her career in Law and subsequently resigned in February 2017. There were more regular publications of newsletters and updated brochures and pamphlets for members. Newsletters were published in July, August & September 2016. This does not include weekly e-releases and information of various meetings for members to attend via email. The office also has visible brochures and pamphlets kept at the front desk for members and visitors to read. Press releases were circulated to media outlets. Some were published in the Samoa Observer whilst others were broadcasted via TV stations. The Annual Report was completed, printed and distributed at the AGM in December.

One improvement in promoting SUNGO was due to the increased use of social media to advise of meetings, forums, and advertising current vacancies. Vacant positions have had a major increase in applications from the use of social media (facebook), SUNGO website and also Samoa Jobs free website. SUNGO continues to look at ways of strengthening this aspect of publicity and awareness.

5.2 CSO support and administration

At the beginning of the financial year – July 2016, SUNGO comprised 2 staff members. As of 30 June 2017, staff were recruited bringing the total to six (6) staff members with a further three (3) positions to be filled. Position to be filled include the CEO, Information Officer & Driver/Office assistant. Delays in filling these positions was due to financial constraints and Umbrella funding. Recruitment is underway.

SUNGO has a pool of trainers who are contracted to carry out SUNGO trainings. This pool of trainers is increased once trainers have completed their Community Adult Training Courses recognised under NUS. Once they have completed their CAT courses, all new trainers observe the more experienced trainers during SUNGO trainings. They are evaluated with the assistance of NUS lecturer Tauvaga Vaai before being able to conduct SUNGO trainings. 16SQA/NUS certified trainers¹ are available to deliver relevant SUNGO training for Community based organisations. In addition, further technical assistance is available from our Technical Advisors John and Mary Cretney in the areas of Governance, Management and as SUNGO's Internal Auditor.

5.3 CSO policy and advocacy



CSO Forum held in Savaii, December 2016

As previously stated in our progress report, SUNGO held two (2) CSO Forums, one in Upolu and one in Savaii at the end of 2016. These forums were a follow up on the SIDS conference held in 2014 and focussed on the SAMOA Pathway and Sustainable Development Goals. Both forums were well attended by all civil society and a report submitted to GEF SPG on completion.

The forums were made possible under the assistance of the United Nations Development Programme (UNDP) funding by the Global Environment Facility (GEF) Small Grants Programme (SGP) Operation STAR 5. The objective of these forums were conveying the special follow up of the Samoa Pathway which emanated from the 2014 SIDS Conference in Apia as well as the Sustainable Development

Goals since its launch in 2015. This is in line with the SAMOA Pathway that was endorsed during the Small Island Development meeting held in Samoa in 2014. Further details have already been included in the SUNGO Progress Report already submitted.



CSO Forum held in Upolu 22 June 2017, Hotel Millenia

When the Progress Report was submitted, a request to realign funds from the salaries budgetline to hold a further two Forums, one in Savaii and one in Upolu. A total of 20,000ST was realigned to cater for this. These forums were planned to be held before the end

of June, however as the second tranche (56,000ST) was only received 28 June 2017, the final week of the financial year, forums were postponed one held at the end of June and one early July. SUNGO successfully held an additional 2 forums, total of 4 this financial year.

The purpose of the final forums held were to collate CSO views on issues pertinent to Samoa in the lead up to the Pacific Island Forum Secretariat (PIFS) Leaders meeting held in September. Samoa is to host this very important event. SUNGO had sought funding from PIFS to hold these forums, to collate issues relevant to be raised at the Leaders meeting in September for our National President to take to the Regional CSO Forum held in Fiji 7-11 August. However due to time constraints and delay in receiving funding, SUNGO utilized Umbrella funding to ensure these Forums were held and issues collated at the same time. Realignment of funds was approved by receiving the second tranche of funds. In addition, the annual multi-stakeholder forum was not held in March as previously anticipated which would have been another option in obtaining CSO views.

Issues raised from these Forums to be raised at the Regional Forum (in no particular order) include:

- Deep Sea Mining
- PacerPlus
- Climate Change
- Health
- Education
- Land Act & Laws
- Communication
- Disabilities
- Environment
- Participation
- Mental Health

The Prime Minister opened the Forum in Upolu earlier than anticipated as he had Cabinet meetings he had to attend. Government Ministry representatives were invited to present on the issues of Deep Sea Mining, Oceans, PacerPlus to name a few. The Forums were very informative. CSOs were also able to raise their concerns in regards to Land Acts and Law, Taro export and PacerPlus. A brief report from the forums are attached to this report.



SUNGO Staff Training

5.4 Research

Research is one of SUNGO Goals in our Strategic Plan. Unfortunately, this is also an area of weakness that SUNGO needs to address. Therefore in planning ahead to strengthen the capacity of SUNGO staff, SUNGO managed to secure a few Australian Volunteers to assist in the areas of Research, Strategic Planning and Governance. The Australian Volunteer Programme (AVP) sent their first volunteer who was able to spend 2 months with SUNGO. His feedback confirmed that it is very important for SUNGO to revitalise the research area which is one of the key goals in the SUNGO Strategic Plan. SUNGO will need to recruit and define research strategy for the organisation.

5.5 Institutional Strengthening

Samoa In-Country Training Programme (SICTP)

A total of twelve (12) trainings were carried out this financial year (from July 2016), however only one within this reporting period December 2016 – 30 June 2017.

The courses included;

1. Basic and Practical Computer Skills
2. CCT Training Design and Environment
3. CCT Assessment and Competency Standards
4. Suicide Counseling Skills for FLO
5. CCT Facilitation and Delivery
6. Media and Publication
7. Data Collection and Analysis
8. Writing Policies and Procedures
9. Project Finance System
10. Community Strategies for CSOs
11. Staff Leadership & Team Development
12. Accounting & Auditing



All the above courses had over 17 participants with course number 9 (Project Finances) exceeding the expected numbers. This course had to be moved to a more spacious venue after the first day of the course to cater for the additional participants. There has been marked improvement since the previous financial year where there were low numbers of member organisations attending some SICTP training courses. These were courses providing training in areas that had been identified by members as needing improvement during the training needs analysis, so this situation was disappointing. SUNGO training staff (CBC) has advocated the importance of these trainings for our members.

In order to gain the maximum knowledge transfer from courses, it is highly recommended that some form of assessment is made of all participants. The objective would be to gauge their level of ability and understanding, their command of English and to ensure that their organisational role is appropriate in relation to the course being requested. Whilst there may be policies in place by several organizations to encourage cross learning and appreciation of their staff and board responsibilities, attending courses that are not relevant to their job descriptions may not be the appropriate method of learning. This stresses the need for improved participation and active response in attending training.

5.6 NGO Assessments

It has been identified in the Phase II document that NGO Assessments will be conducted under a separate contract worth \$40,000WST. At the end of the financial year, SUNGO had yet to receive a contract to complete further NGO assessments, despite CSSP having already approved project grants which commenced in March 2017. A number of successful CSSP applicants have already been assessed earlier by SUNGO, although a review is needed. In other cases, the NGOs have not been previously assessed. In the new financial year, a revised project proposal has been submitted by SUNGO to CSSP, and discussions held on a programme of new NGO assessments and reviews of previous assessments to be undertaken later in 2017.

ACKNOWLEDGEMENT

The SUNGO Secretariat would like to acknowledge the support and assistance from all its development partners, donors, civil society organisations, stakeholders and Executive Council. Without your support and guidance we would not have been able to complete the activities set out.

The work and support from key line Ministries who have recognised the voice of civil society through representation on various Steering Committees and Councils. These opportunities are vital to the growth of civil society as it is the platform in which CSOs will be able to influence government policies and guidelines and is also an avenue to impact on issues that matter the most to our NGO sector. May our genuine partnerships continue to build opportunities for the benefit of our communities at large and the people of Samoa.

May God richly bless each all Organisations as we look forward to building more durable and genuine partnerships ensuring all civil society organisations and communities are equipped to accessing funding opportunities for their development.



Rosa Maulolo
OFFICE MANAGER



SUNGO Staff 2016-2017

**SAMOA UMBRELLA FOR NON-GOVERNMENTAL
ORGANISATIONS**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2017

Samoa Umbrella for Non-Governmental Organisations
Financial Statements
For the Year Ended 30 June 2017
CONTENTS

	Page
National Executive Committee Report	1
Independent Audit Report	2 - 3
Statement of Financial Performance	4 - 5
Statement of Financial Position	6
Statement of Changes in Accumulated Funds	7
Statement of Cash Flows	8
Notes to Accounts:	
1. General	9
2. Statement of significant accounting policies	9 - 11
3. CSSP funding	11
4. UNDP funding	12
5. USAID funding	12
6. AusAID funding	12
7. Executive Council in-kind contribution	13
8. Cash at bank and cash equivalents and investments	13
9. Accounts receivables and other debtors	14
10. Accounts payables and other creditors	14
11. Property, plant and equipment	14
12. Subsequent events	14
13. Related parties	14
14. Capital Commitments and Contingent Liabilities	14
15. Supplementary Schedule: Analysis of Income and Expenditure by Income Sources	15 - 16

**Samoa Umbrella for Non-Governmental Organisations
National Executive Committee Report
For the Year Ended 30 June 2017**

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 2017 as set out on pages 3 to 16 in accordance with the Incorporated Societies Ordinance, 1952.

Board members

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

National President:	Roina Vavatau
Vice President :	Lavea Peseta Lua Nafu'i
Secretary:	Faasootauloa Sam Sali
Treasurer:	Peseta Malouamau Afoa Arasi Tiotio
Board Members:	Elisapeta Areta
	Seumanutafa Dr Malcolm Hazelman
	Logossa Miriama Lima
	Taimalelagi Ramona Tugaga
	Mataafa Faatino Masunu Utumapu
	Raymond Voigt
	Tiaolili Williams

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 2017;
- (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 2017.

Results

There was a net deficit of \$18,310 Tala for the financial year ended 30 June 2017 compared to a net deficit of \$29,728 Tala for the 2016 year.

Dated at Faafuafu this 22 day of Feb, 2018.

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



NATIONAL PRESIDENT



NATIONAL TREASURER

**Samoa Umbrella for Non-Governmental Organisations
Statement of Financial Performance
For the Year Ended 30 June 2017**

INDEPENDENT AUDITOR'S REPORT



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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Scope

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

- the statement of financial position as at June 30th, 2017;
- the statement of income and expenditure, statement of 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.

Opinion

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Samoa Umbrella for Non-Governmental Organisations as of 30 June 2017, and of the results of its operations and its income and expenditure for the period ended in accordance with generally accepted accounting principles and comply with the requirements of the International Financial Reporting Standards.

Responsibilities of the National Executive Committee and Executive Management for the Financial Report

The National Executive Committee and Management is responsible for the preparation and fair presentation of the financial statements in accordance with generally accepted principles, and for such internal control as the executive committee 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, the Committee is responsible for assessing the organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless National Executive Committee either intends to liquidate the organisation or to cease operations, or has no realistic alternative but to do so.

The National Executive Committee is responsible for overseeing the organisation's financial reporting process.

**Samoa Umbrella for Non-Governmental Organisations
Statement of Financial Performance
For the Year Ended 30 June 2017**

INDEPENDENT AUDITOR'S REPORT

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 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the executive committee.
- Conclude on the appropriateness of the National Executive Committee'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 organisation'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 organisation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

BDO
Chartered Accountants


Hansel Betham
Partner

Apla
Samoa
Date 22 February 2018

Samoa Umbrella for Non-Governmental Organisations
Statement of Financial Performance
For the Year Ended 30 June 2017

	Notes	Audited 2017 \$	Audited 2016 \$
INCOME			
Donor Funding			
CSSP Umbrella Grant	3a	140,000	149,852
CSSP PPCR Training Project 2017	3c	9,990	11,234
CPDE Income		-	4,512
SQA Course Development Income		-	3,452
UNDP GEF Project	4a	15,703	-
UNDP QOTW Income		-	2,393
UN Women IPPWS Project		-	73,481
USAID - PACAM Project		191,840	-
		<u>367,533</u>	<u>244,923</u>
Other Funding			
Administration and Contract Services Fees		20,212	22,014
Donations		-	11,730
Executive Council Volunteer Contribution	7	40,800	16,800
Fundraising Income (nett)		-	-
Hire and Project Recovery Costs		12,167	250
Interest and Dividends		7,226	10,707
Membership and Subscriptions		4,800	3,650
Misc Income Item added into the 2016 year		-	400
Sundry Income		96	79
Training Income		5,500	7,125
		<u>90,800</u>	<u>72,955</u>
TOTAL INCOME		<u>448,333</u>	<u>317,878</u>
EXPENDITURE			
Administration			
Accounting & Audit fees		9,650	7,629
Bank fees and charges		154	526
Bad debt - 2016 account receivable	10	1,426	-
Communications		4,891	8,016
Depreciation and Asset Write Off	12	33,218	25,075
Electricity		1,834	4,552
Equipment - Repairs and Maintenance		5,837	590
Ground maintenance		627	1,454
Insurance		4,273	1,733
Minor Office Equipment		950	1,488
Office Building Repairs and Maintenance		-	259
Office Consumables		3,245	325
Office Supplies		589	149
Registration Fees		74	-
Sundries - minor office expenses		100	921
Travel		1,362	1,460
Vehicle exp non fuel		503	6,316
Vehicle Fuel		1,514	2,140
Water		86	430
		<u>70,533</u>	<u>63,061</u>

Samoa Umbrella for Non-Governmental Organisations
Statement of Financial Performance
For the Year Ended 30 June 2017

Continued from previous page.....		Audited 2017	Audited 2016
Staffing Costs	Notes	5	5
Salaries		62,763	111,028
Inland Revenue payments		9,633	21,310
NPF and ACC		10,573	19,571
Staff training		-	-
Staff recruitment costs		1,311	828
		<u>104,300</u>	<u>152,738</u>
Governance			
Council meetings and related exps		2,114	2,228
Council Orientation and Training		7,769	1,546
Council Travel		680	125
Council Volunteer Contribution exps	7	40,800	16,800
Overseas Conference Expenses		1,171	1,364
TA Expenses		800	6,000
		<u>53,354</u>	<u>28,061</u>
Member Services			
AGM and SGM Costs		2,896	3,910
Membership Profiling and Database		618	380
Monitoring and Data Collection		778	460
Members Meetings		2,644	3,771
Newsletter and Information Kits		-	-
Volunteer Programme		115	539
Website Development		1,145	1,130
		<u>8,896</u>	<u>10,190</u>
Training Programme Delivery			
ICTP Training exps		3,685	4,842
Training Needs Analysis		800	694
		<u>4,485</u>	<u>5,536</u>
Workplan and Projects			
CSSP Forum		13,311	-
CSSP PPCR Training	3c	9,990	11,234
UNDP GEF Project	4a	15,703	-
USAID - PACAM Project		181,481	-
SQA CC PDM Course Development		-	2,300
UN Women IPPWS Project		-	73,481
Other Activities		-	600
		<u>225,485</u>	<u>87,615</u>
TOTAL EXPENDITURE		<u>465,756</u>	<u>347,201</u>
EXPENDITURE OVER INCOME		<u>(13,423)</u>	<u>(29,322)</u>
Other Non-Operating Income	9	2,113	(406)
EXCESS OF EXPENDITURE OVER INCOME		<u>(15,310)</u>	<u>(29,728)</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 2017

	Notes	Audited 2017 \$	Audited 2016 \$
CURRENT ASSETS			
Cash at Bank	8	56,004	62,362
Term Deposits	8	203,002	300,000
UTOS Investment	8	8,466	8,592
Accounts Receivables and other debtors	10	5,445	7,303
CSSP MO Training Project		-	-
CSSP Umbrella Contract 2017	3a	14,000	-
CSSP PPCR Training Project 2016	3b	11,244	11,244
USAID PACAM Project	5	5,703	-
		<u>303,864</u>	<u>389,491</u>
NON CURRENT ASSETS			
Vaitele Property - Land	12	361,014	361,014
Vaitele Property - Building	12	209,450	205,997
Fixed Assets	12	83,774	29,015
		<u>654,238</u>	<u>596,026</u>
TOTAL ASSETS		<u>958,102</u>	<u>985,517</u>
ACCUMULATED FUNDS AND LIABILITIES			
Accumulated Funds		<u>874,241</u>	<u>890,551</u>
LIABILITIES			
Current Liabilities			
AusAid Social Accountability Project	6	8,259	8,259
CSSP PPCR Training Project 2017	3c	16,710	-
UNDP GEF CSO Forum	4a	11,776	30,029
UNDP Social Accountability Research Project	4b	12,224	12,224
USAID PACAM Project		-	30,218
Accounts Payables and others creditors	11	34,891	14,235
TOTAL LIABILITIES		<u>83,860</u>	<u>94,966</u>
TOTAL ACCUMULATED FUNDS AND LIABILITIES		<u>958,102</u>	<u>985,517</u>

Signed on behalf of the Board:


 National President


 National Treasurer

22/ Feb / 2018
 Dated

22/02/18
 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 2017

	Accumulated Funds
Accumulated Funds	
Balance as at 1 July 2015	920,280
Minus nett loss for the year ended 30 June 2016	<u>(29,728)</u>
Balance as at 30 June 2016	<u>890,551</u>
Minus nett loss for the year ended 30 June 2017	(16,310)
Balance as at 30 June 2017	<u>874,241</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 2017

	Notes	2017 \$	2016 \$
Cash flows from operating activities			
Cash received from donors and projects		335,749	168,969
Cash received from revenue and other income		10,396	16,588
Cash paid to suppliers and employees		(370,235)	(288,272)
Net cash provided by operations		<u>(24,091)</u>	<u>(100,716)</u>
Cash flows from investing activities			
Interest received from term deposits		6,942	10,162
Acquisition of fixed assets		(89,209)	(1,022)
Liquidation of fixed term deposits		100,000	50,000
Acquisition of fixed term deposit		-	-
Net cash used in investing		<u>17,733</u>	<u>59,140</u>
Net increase/(decrease) in cash		<u>(6,357)</u>	<u>(41,575)</u>
Cash balance at the beginning of the year		<u>62,362</u>	<u>103,937</u>
Cash balance at the end of the year		<u><u>56,004</u></u>	<u><u>62,362</u></u>
Represented by:			
Cash at bank and cash equivalents	8	<u><u>56,004</u></u>	<u><u>62,362</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 2017

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 NGOs.
- 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

Thursday 1st March 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 2017

(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 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 2017

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	2017	2016
	\$	\$
Total funds received from CSSP this year for the Umbrella Contract	126,000	-
Total funds carried forward from 2015		67,414
Plus: Final payment from last year		42,931
Plus: Unspent funds from 2015 Training Contract		26,245
Plus: Unspent funds from 2015 CSO Forum		13,262
Plus: Final 10% of 2017 Contract not yet received	14,000	
Total cash funds expended during the year	140,000	149,852
These cash funds were utilised		
Funds used for asset purchases	4,582	2,159
Funds used for salary and overheads as per agreed budget and acquittal	135,418	147,693
Total cash funds expended during the year	140,000	149,852
3b CSSP PPCR Training Project 2016	2017	2016
	\$	\$
Cash funds received from CSSP for this project	-	-
Less: Internal transfers for vehicle, equipment, staffing	-	-
Plus: Funds owing as at 30 June 2017	11,244	11,244
Total cash funds expended during the year	11,244	11,244
3c CSSP PPCR Training Project 2017	2017	
	\$	
Cash funds received from CSSP 2017 for this project	20,000	
Less: Internal transfers for vehicle, equipment, staffing	2,300	
Less: Funds received but not yet expended held in Liability Account	16,710	
Total cash funds expended during the year	9,990	

Samoa Umbrella for Non-Governmental Organisations
Notes to the Financial Statements for the Year Ended 30 June 2017

4: UNDP

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

4a UNDP GEF Project Funding

	2017	2016
	\$	\$
Funds held in the UNDP GEF Liability Account as at 30 June 2016	30,029	30,029
Less: Internal transfers for vehicle, equipment, staffing	2,550	-
Less: Funds received but not yet expended held in UNDP GEF Liability Account	11,776	-
Total cash funds expended during the year	15,703	30,029

4b UNDP Social Accountability Project

	2017	2016
	\$	\$
Funds held in the UNDP Social Accountability Project Liability Account was not used during the 2017 year		
Funds held in the UNDP Liability Account as at 30 June 2016	12,224	12,224
Less: Funds received but not yet expended	(12,224)	(12,224)
Total cash funds expended during the year	0	0

5: USAID PACAM Project

	2017	2016
	\$	\$
Funds held in the USAID PACAM Project Liability Account at 30 June 2016	30,218	-
Cash funds received from USAID this year	180,749	30,218
Subtotal: Funds available for project for 2017 year	<u>210,967</u>	
Less: Internal transfers for vehicle, trainers overheads and administration fee	24,839	-
Plus: Funds owing as at 30 June 2017	5,703	(30,218)
Total cash funds expended during the year	191,831	0

These cash funds were utilised

	2017	2016
	\$	\$
Funds used for asset purchases	10,539	2,159
Funds used for salary and project expenses as per agreed budget	181,292	147,693
Total cash funds expended during the year	191,831	149,852

6: AusAID

Funds held in the AusAID Social Accountability Project Liability Account were not used during the 2017 year

	2017	2016
	\$	\$
Funds held in the AusAID Liability Account as at 30 June 2016	8,259	8,259
Less: Funds received but not yet expended	(8,259)	(8,259)
Total cash funds expended during the year	0	0

Samoa Umbrella for Non-Governmental Organisations
Notes to the Financial Statements for the Year Ended 30 June 2017

7: Executive Council In-Kind Contribution	2017	2016
	\$	\$
SUNGO Executive Council In-Kind Contribution	40,800	16,800
	<u>40,800</u>	<u>16,800</u>

During the 2017 year, there were 272 attendances by SUNGO EC Members at meetings, forums and retreats. The contribution was estimated at \$150 per meeting.

8: Cash at bank and investments
The cash at bank and investments are specified below:

	2017	2016
	\$	\$
Cash at bank and cash equivalents		
General Bank account	56,004	62,362
Total cash at bank and cash equivalents	<u>56,004</u>	<u>62,362</u>

Investments

Term Deposits	2017	2016
National Bank of Samoa Term Deposit Ref 8632514230. Invested at 3% pa, maturity 10 Oct 17	103,002	100,000
National Bank of Samoa ref 8632514398. Invested at 1.75%, maturity 27 July 2016		50,000
National Bank of Samoa Term Deposit Ref 8632514401. Invested at 1.75%, maturity 3 August 16		50,000
Samoa Commercial Bank Term Deposit Ref 0501085-401 invested at 3.5%, maturity 21 Nov 17	100,000	100,000
Total Term Deposits	<u>203,002</u>	<u>300,000</u>

UTOS Investment Certificate Number 013067	2017	2016
Account number 1001693	8,582	8,000
Number of units 5063. Unit numbers 27, 260 -77, 322, 457 & 460		
Dividend	515	988
Less Loss on investment	(631)	(406)
	<u>8,466</u>	<u>8,582</u>

9: Other non-operating income

	2017
Gain on Sale of Vehicle	
SUNGO Vehicle traded in on new vehicle	15,000
Book Values as at 1 July 2016	12,256
Gain on Sale	<u>2,744</u>
Loss on UTOS Investment	<u>(431)</u>
Total of Other non-operating income	<u>2,313</u>

Samoa Umbrella for Non-Governmental Organisations
Notes to the Financial Statements for the Year Ended 30 June 2017

10: Account receivables and other debtors

The accounts receivables and other debtors are specified as follows:

	2017	2016
	\$	\$
Accrued interest	4,381	4,443
Samoa Commercial Bank - tax deducted in error	1,064	1,064
National Bank of Samoa - interest charged in error		159
N Leuli - \$200 paid in 2017, rest \$1425 written off 2017 year as a bad debt		1,626
Total Accounts Receivable	5,445	7,303

11: Accounts payable and other creditors

The accounts payable and other creditors are specified as follows:

	2017	2016
		\$
Auditor fees for 2017 audit	8,700	8,700
Audit Bank fees	150	90
Audit exps - Technical Advisor	300	-
Ah Liki - office supplies and consumables	2,151	-
Bluesky Communications - phone account for June		750
Connect IT Samoa - computer repair		275
CSSP Umbrella Project - Savali CSO Forum	13,134	-
EPC Electricity		191
Maxtar - repair of photocopier	3,122	-
NPF and ACC	302	284
Refrigerator purchase	850	-
Samoa Water Authority - June water account		400
Staff Payroll to 30 June and holiday pay	3,782	3,545
Technical Advisors - contribution to travel	2,400	-
Total accounts payable and other creditors	34,891	14,235

12: Property, plant and equipment

Property, plant and equipment are specified as follows:

	Purchase Cost	Accumulated Depreciation 1 July 2016	Balance 1 July 2016	Additions 2017	Sold 2017	Subtotal	Depreciation 2017	Written Off 2017	Balance 30 Jun 17
Land	351,014	-	351,014	-	-	351,014	-	-	351,014
Buildings & Renovation	244,936	35,939	208,997	14,478	-	223,475	11,024	-	212,451
Office Assets									
Office Equipment	93,141	62,714	30,427	8,429	-	38,856	5,909	195	32,951
Office Furniture	14,071	8,291	5,680	2,780	-	8,460	1,209	-	7,251
Software	2,936	2,284	652	-	-	652	195	-	457
Vehicle	65,863	56,607	9,256	78,000	12,295	90,295	14,625	-	75,670
Subtotal Office Assets	176,011	149,896	45,615	89,209	12,295	106,908	21,999	195	84,909
Total Depreciation and Asset Write off								33,218	

13: Subsequent Events

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

14: Related Parties

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

15: Capital Commitments and Contingent Liabilities

There are no capital commitments or contingent liabilities

Samoa Umbrella for Non-Governmental Organisations
Notes to the Financial Statements for the Year Ended 30 June 2017

Note 16: Supplementary Schedule. Analysis of Income and Expenditure by Income Sources

	CSSP Umbrella	CSSP PPCR	UNDP GEF	USAID FACAM	SUNGO	Total
INCOME						\$
Donor Funding						
CSSP Umbrella Grant	140,000					140,000
CSSP PPCR Training 2017		9,990				9,990
UNDP GEF Project			15,703			15,703
USAID PACAM Project				191,840		191,840
Other Income						
Administration and Contract Services Fees					20,629	20,629
Donations					-	-
Executive Council Volunteer Contribution					40,800	40,800
Fundraising Income					-	-
Hire and project recovery					11,750	11,750
Interest and dividends					7,226	7,226
Membership and Subscriptions					4,800	4,800
Sundry Income					96	96
Training Income - ICTP					5,500	5,500
TOTAL INCOME	140,000	9,990	15,703	191,840	90,800	448,333
EXPENDITURE						Total
Administration						\$
Accounting & Audit fees	7,159				2,491	9,650
Bad Debt					1,426	1,426
Bank fees and charges	154				-	154
Communications	4,723				168	4,891
Depreciation and Asset Write Off					33,218	33,218
Electricity	1,166				668	1,834
Equipment - Repairs and Maintenance	2,881				2,956	5,837
Ground maintenance	779				48	827
Insurance	1,715				2,558	4,273
Minor Office Equipment	800				150	950
Office Building Repairs and Maintenance	-				-	-
Office Consumables	1,245				2,000	3,245
Office Supplies	569				-	569
Registration Fees	74				-	74
Sundries - minor office expenses	-				100	100
Travel	1,034				328	1,362
Vehicle exp non fuel	503				-	503
Vehicle Fuel	1,156				358	1,514
Water	86				-	86
	24,064	-	-	-	46,469	70,633

Samoa Umbrella for Non-Governmental Organisations
Notes to the Financial Statements for the Year Ended 30 June 2017

Note 16: Supplementary Schedule. Analysis of Income and Expenditure by Income Sources

Cond't from previous page	CSSP Umbrella	CSSP PPCR	UNDP GEF	USAID PACAM	SUNGO	Total
Staffing Costs						\$
Salaries	54,362				28,421	82,783
Inland Revenue payments	8,439				1,194	9,633
Staff costs, NPF, ACB, etc	10,573				-	10,573
Staff training						
Staff recruitment costs	1,311				-	1,311
	<u>74,685</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,615</u>	<u>104,300</u>
Governance						
Council meetings and related exps	1,554				550	2,114
Council Orientation and Training	6,409				1,320	7,729
Council Travel	280				400	680
Council Volunteer Contribution exps					40,800	40,800
Overseas Conference Expenses	400				771	1,171
TA Expenses	800				-	800
	<u>9,513</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,841</u>	<u>63,364</u>
Member Services						
AGM and SGM Costs	2,896				-	2,896
Members Meetings	2,844				-	2,844
Membership Profiling and Database	918				-	918
M&E and Data Collection	978				-	978
Volunteer Programme	115				-	115
Website Development	1,145				-	1,145
	<u>8,896</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,896</u>
Training Programme Delivery						
ICTP Training exps					3,688	3,688
Training Needs Analysis	250				550	800
	<u>250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,238</u>	<u>4,488</u>
Workplan and Projects						
CSSP Forums	18,311					18,311
CSSP PPCR Training 2017		9,990				9,990
UNDP GEF Project			15,703			15,703
USAID PACAM Project				181,481		181,481
	<u>18,311</u>	<u>9,990</u>	<u>15,703</u>	<u>181,481</u>	<u>-</u>	<u>225,485</u>
TOTAL EXPENDITURE	<u>135,418</u>	<u>9,990</u>	<u>15,703</u>	<u>181,481</u>	<u>124,163</u>	<u>466,756</u>
EXPENDITURE OVER INCOME	<u>4,682</u>	<u>-</u>	<u>0</u>	<u>0</u>	<u>10,359</u>	<u>-33,363</u>
Other Comprehensive Income						<u>2,113</u>
EXCESS OF EXPENDITURE OVER INCOME						<u>-16,310</u>

Note 1: Excess Income over Expenditure for CSSP Umbrella Contract represents capital expenditure of \$4582, \$850 for a refrigerator and capital repairs to the building of \$3732. Detailed in the CSSP Umbrella accountal

Note 2: Excess Income over Expenditure for USAID PACAM Contract represents capital expenditure of \$10359, 5 laptops, 2 desk screens, data projector with portable screen, 3 desks and 3 chairs

2017 - SUNGO MEMBER ORGANISATION LIST

1	Adventist Development & Relief Agency	91	Malaemalu Methodist Youth
2	Ailao Club Samoa	92	Malie Assembly of God
3	Alii ma Faipule - Faleapuna	93	Manumalo Baptist School - Salelologa
4	Alii ma Faipule - Malae Faga	94	Manumalo Baptist School and Community Center Trust Inc
5	ALII MA FAIPULE- Vaitele-tai	95	Matagaluega Metotisi Leulumoega-tuai
6	Animal Protection Society	96	Matuaileoo Env't Inc - METI
7	APTC - Technical College	97	Mauloa Agriculture Development
8	Asosi Taulasea Samoa	98	Motivational Arts Dance & Drama (MADD) Gallery
9	Atina'e mo le Manuia - Matautu Lefaga	99	Namusigano Development Organisation
10	Atina'e Tautia'e Samatau	100	National Council of Early Childhood Education
11	Au Fai Faatoaga, Lafu Manu Tautia'e, Sosaiete Tautia'e	101	National World Women's Christian Temperance Union
12	Aufailafumanu Puleono Salafai	102	Nuanua o le Alofa - NOLA
13	Au-Usa Fealofani Pitonuu-i-tai Satupaitea	103	Nuusa Farmers Association-Sasina
14	Autalavou Metotisi Lefagaalii	104	O le Pupu Pue National Park (Local Committee)
15	Autalavou EFKS Togo Lotosoa Saleimoa	105	O le Siosiomaga Society - OLSSI
16	Autalavou EFKS Manunu	106	Olo o le Alofa Samoa (OLA Samoa)
17	Autalavou EFKS Moataa	107	Pacific Water & Waste Association
18	Autalavou Nasareta	108	Paia Catholic Youth
19	Autalavou Katoliko Safotu	109	Pan Pacific South East Asia Women's Association - PPSEAWA
20	Autalavou EFKS Tanoalei'a	110	Paneta Kalapu
21	Autalavou EFKS Tulaele	111	Papaseea Sliding Rock Development
22	Autalavou Metotisi Tanugamanono	112	Pasefika Mana Samoa Social Work Services Inc
23	Autalavou Tamaitai o le Mauga	113	Piu Community Development

24	Autalavou EFKS Vaoola	114	Punalei Pool Club
25	Au-Usa Fealofani/Methodist Youth & Sunday School. Faleolo Safune.	115	Robert Louis Stevenson Foundation (R.L.S. Foundation Inc.)
26	Au-Usa Fealofani & Methodist Youth Saleaula	116	Rotaract Club of Samoa
27	Au-Usa Fealofani-Salelavalu	117	Saina Methodist Youth Group
28	Au-Usa Fealofani/Autalavou - Saletagaloa, Salelologa	118	Saleimoa Community Based Organisation
29	Au-Usa Fealofani/Methodist Youth Sapulu Salelologa	119	Salimu Village Women Development
30	Au-Usa Fealofani-Sasina	120	Saloga Methodist Youth Salelologa
31	Baha'i Charitable Trust	121	Samalaeulu Worship Centre
32	Beekeepers' Association of Samoa - BAS	122	Samoa Adventist PTA
33	Children of the Kingdom - Iva	123	Samoa Aids Foundation - SAF
34	Clarence Sebastian Trust Foundation	124	Samoa Association of Human Rights and Law Incorporated
35	Congregational Christian Church Vaipuna	125	Samoa Association of Manufacturers & Exporters - SAME
36	Community Revival Outreach Programme Inc	126	Samoa Association of Women Graduates - SAWG
37	Diabetes Association	127	Samoa Cancer Society
38	Education and Science Foundation	128	Samoa Conservation Society
39	EFKS - Vaitele Uta - Mafutaga Tina	129	Samoa Council of Churches
40	EFKS Leauvaa	130	Samoa Family Health Association - SFHA
41	EFKS Lelepa	131	Samoa Hotel Association - SHA
42	EFKS Nu'u	132	Samoa Registered Nurses Association - SRNA
43	EFKS Vaipu'a	133	Samoa Returnees Charitable Trust
44	EFKS VAVAU COMMUNITY	134	Samoa Social Welfare Fesoasoani Trust
45	Ekalesia Faapotopotoga Kerisiano i Samoa	135	Samoa United Nations Association
46	Export Taro Growers Group	136	Samoa Victim Support Group
47	Faalapotopotoga Atinae o Komiti Tumama o Samoa (Samoa Women Committee Development Organisation-SWCDO)	137	Samoa Youth for Christ

48	Faalapotopotoga Auaifaatooga Laiti i Aleisa	138	Sasina Pre-School
49	Faalapotopotoga o Atinae mo le Soifua - Fusi, Saoluafata	139	Saumalu Community Pre School
50	Faasao Savaii Society	140	Sei Oriana
51	Faatua le Ola - FLO	141	SENESE Preparatory School
52	Faleasiu Women Fellowship	142	Seu le Manu ae tagai le Galu (SMTG) - Muagututia ma le Aualuma
53	Fasitoo-uta Aoga Amata	143	Shrine of the Three Hearts (Gaulofa Ministry)
54	Fathers Association Faleasiu / Satomai	144	SIARCH (Samoan Institute of Architects)
55	Federated Farmers Incorporated (FFI)	145	Simple Law
56	Football Federation of Samoa	146	SISDAC Autalavou Vaitele fou
57	Fortress of Faith Ministries Trust	147	SISDAC Books & Wellness Service Saleufi
58	Aumaga Muagututia/Gagaifo Taulelea	148	SISDAC Salelavalu
59	Gagaifolevao EFKS Junior Youth	149	Small Business Enterprise - SBEC
60	Gataula Primary Health Care	150	Soifua Manuia (Samoa) Inc
61	Goshen Trust	151	Sosaiete Auaipopo i Samoa
62	Indipendent Water & Waste Schemes Accociation	152	Sosaiete Fesoasoani Moni-Sasina
63	Inter Island Group	153	Sosaiete o Aumaga ma Taulelea Salailua/Aualuma Metotisi Salailua
64	Kionasina Fishing Club	154	Sosaiete Tulimatagau
65	Komiti & Poloketi a le nuu - Vailoa Faleata	155	South Pacific Business Development
66	Komiti Aoga Tulagalua Fasitoo-tai	156	St Teresa PTA
67	Komiti Tina AeLe Fou	157	Survival Foundation Society
68	Komiti Atinae Faleu, Manono	158	Tafua Tai Methodist Youth
69	Komiti o le Vai Nuusuatia	159	TAGIILIMA
70	Komiti o Tina - Siupapa, Lepa	160	Tagiilima Handicrafts Association
71	Komiti o Tina ma Tamaitai Loa - Loimata o Apaula Papauta	161	TAGIILIMA-Samalaeulu
72	Komiti Tina - Pitonuu Iniini Satupaitea	162	Tama O le Sami

73	Komiti Tina - Falefa	163	Tanugamanono EFKS
74	Komiti Tina Faleapuna	164	Tauilili Club
75	Komiti Tina Poutasi	165	Tausala o Falefatu
76	L.T.L Society / Vaiolii Tuanai	166	Tautai Samoa Association Inc
77	Lavea'i Samoa Charity Trust	167	Tavana Nurses on Wheels
78	Le Piu Farmers	168	Tiapapata Arts Centre
79	Leadership Samoa	169	Toomaga of Aiga - TOA
80	Leo o Faamanuiaga (Voice of Blessing)	170	Tu ma Aga Faamatai Association
81	Loto Taumafai Education	171	Universal Peace Federation (Samoa)
82	Lotofagā Development	172	Universal Penetecostal Ministry (UPM)
83	MAFUTA Organisation	173	Utuloa Methodist Youth
84	Mafutaga Tina EFKS Faatoia	174	Vaiala Development Committee
85	Mafutaga Tina EFKS Faleapuna	175	Vailele Learning Centre
86	Mafutaga Tina EFKS Fogatuli	176	Vaisilika Organisation
87	Mafutaga Tina EFKS Tafitoala	177	VOC Women & Youth Fellowship Vaitele Uta
88	Mafutaga Tina Malotau - St Peter Channell	178	Voice of Christ Full Gospel Church - Siufaga, Savaii
89	Mafutaga Tina Metotisi Lefagaoalii	179	Wesley College PTA
90	Mafutaga Tina Asofitu (SDA)-Samalaeulu	180	Young Women's Christian Association