

**SAMOA RED CROSS SOCIETY (INC.)**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**SAMOA RED CROSS SOCIETY (INC.)  
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FOR THE YEAR ENDED 31 DECEMBER 2021**

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**SAMOA RED CROSS SOCIETY (INC.)  
GOVERNING BOARD REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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Your Governing Board presents the report together with the financial statements of the Samoa Red Cross Society (Inc.) for the year ended 31 December 2021 as set out on pages 4 to 16, in accordance with the Incorporated Societies Ordinance, 1952.

**Board**

The members of the Board of the organisation during the year 2021;

**President** Leiataualesa Tai'i Jerry Brunt  
**Vice President** Vacant  
**Secretary General** Namulauulu Tautala Mauala (Ex-Officio)  
**Treasurer** Vacant  
**Secretary** Afamasaga Juno Laban  
**Legal advisor** Le'afa Donald Kerslake  
**Board member** Nu'uausala Siaosi  
**Board member** Jewel Cook  
**Board member** Deborah Koon Wai You

**Principal Activity**

The principal activity of the organisation during the year was to manage and be responsible for the administration of Red Cross relief in Samoa. There has been no material change in the nature of the organisation' activities.

**State of Affairs**


In the opinion of the Board:

To the best of their knowledge and information, the Board is of the view that the attached financial statements gives a true and fair view of the financial position of the society as at 31 December 2021, its income and expenditure, changes in accumulated funds and its cash flows for the year then ended

Dated at 02 of December, 2022

Signed in accordance with a resolution of the Executive Members.

  
\_\_\_\_\_  
**PRESIDENT**  
Leiataualesa Tai'i Jerry Brunt

  
\_\_\_\_\_  
**SECRETARY GENERAL**  
Namulauulu Tautala Mauala

**INDEPENDENT AUDIT REPORT  
TO THE MEMBERS – GENERAL ASSEMBLY  
SAMOA RED CROSS SOCIETY (INC.)**

**Audit Opinion**

We have audited the accompanying financial statements of the Samoa Red Cross Society (Inc.) for the year ended 31 December 2021 consisting of the statement of financial position, statement of income and expenditures, statement of changes in accumulated fund and statement of cash flow for the year then ended, together with explanatory notes thereto which include a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Samoa Red Cross Society (Inc.) as at 31 December 2021 and of its income and expenditure, changes in accumulated fund and cash flows for the year then ended, in accordance with International Financial Reporting Standards.

**Basis of Opinion**

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of Financial Statements* section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of financial statements in Samoa, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our audit opinion.

**Responsibilities of Those Charged with Governance for the Financial Statements**

Management and Governing Board members are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Board members are responsible for assessing the Society'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 they, with the agreement of the General Assembly either intend to liquidate the Society or to cease operations, or have no realistic alternative but to do so.

**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 International Standards on Auditing 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.

**INDEPENDENT AUDIT REPORT (cont'd)**  
**TO THE MEMBERS – GENERAL ASSEMBLY**  
**SAMOA RED CROSS SOCIETY (INC.)**

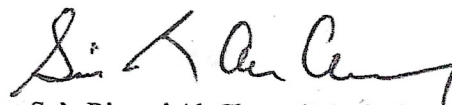
**Auditor's Responsibilities for the Audit of the Financial Statements(continue)**

As part of an audit in accordance with these International Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also;

- Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board and Management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society'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 Society 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 the Board regarding, among other matters, the significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Apia, Samoa  
Date: 2/12/2022



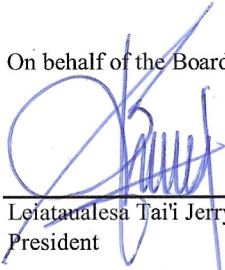
Su'a Rimoni Ah Chong (Principal)  
Chartered Accountant  
Ah Chong Public Accountants

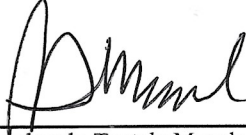
**SAMOA RED CROSS SOCIETY (INC.)  
STATEMENT OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2021**

<b>ASSETS</b>	<b>Notes</b>	<b>2021 \$</b>	<b>2020 \$</b>
<b>Current Assets</b>			
Cash on hand and at bank	4	108,202	115,299
Term deposits	5	40,690	40,006
Other debtors	17	2,063	2,633
<b>Total current assets</b>		<u>150,955</u>	<u>157,938</u>
<b>Non Current Assets</b>			
Property, Plant and Equipment	8	1,869,963	1,943,081
<b>Total non current assets</b>		<u>1,869,963</u>	<u>1,943,081</u>
<b>TOTAL ASSETS</b>		<u><u>2,020,918</u></u>	<u><u>2,101,019</u></u>
<b>LIABILITIES &amp; ACCUMULATED FUNDS</b>			
<b>Current liabilities</b>			
Other creditors and Accruals	6	430,454	405,954
<b>Total current liabilities</b>		<u>430,454</u>	<u>405,954</u>
<b>TOTAL LIABILITIES</b>		<u>430,454</u>	<u>405,954</u>
<b>ACCUMULATED FUNDS</b>			
Accumulated funds		1,590,464	1,695,065
<b>Total accumulated funds</b>		<u>1,590,464</u>	<u>1,695,065</u>
<b>TOTAL LIABILITIES &amp; ACCUMULATED FUNDS</b>		<u><u>2,020,918</u></u>	<u><u>2,101,019</u></u>

The relevant notes on pages 8 to 16 form part of this statement of financial position.

On behalf of the Board;

  
\_\_\_\_\_  
Leifataualesa Tai'i Jerry Brunt  
President

  
\_\_\_\_\_  
Namulauulu Tautala Mauala  
Secretary General

Date: 2/12/22

**SAMOA RED CROSS SOCIETY (INC.)  
STATEMENT OF INCOME AND EXPENDITURES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>Income</b>	<b>Notes</b>	<b>2021</b>	<b>2020</b>
		<b>\$</b>	<b>\$</b>
Grants and funding			
Grants	7	480,605	646,741
Emergency funds received	18	218,488	437,703
First aid services		142,244	53,093
Fundraisings		4,500	16,234
Administration fee from projects		-	23,481
Membership fees		3,103	940
Other income		6,280	19,429
<b>Total Income</b>		<b><u>855,220</u></b>	<b><u>1,197,621</u></b>
<b>Less Expenses</b>			
Depreciation	8	112,291	78,274
Project expenses	13	462,169	620,831
Administration and general expenses	14	88,980	121,340
Personnel costs	15	77,492	51,760
Emergency costs	16	218,889	475,242
<b>Total Expenditures</b>		<b><u>959,821</u></b>	<b><u>1,347,447</u></b>
Net income/(deficit) for the year		<b><u>(104,601)</u></b>	<b><u>(149,826)</u></b>

The relevant notes on pages 8 to 16 form part of this statement of income and expenditures.

**SAMOA RED CROSS SOCIETY (INC.)  
STATEMENT OF CHANGES IN ACCUMULATED FUNDS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Accumulated Funds \$
Balance at 31 December 2017		1,943,177
Net Loss for the year		(52,167)
Balance at 31 December 2018		<u>1,891,010</u>
Net Income/Surplus for the year		293,774
Balance at 31 December 2019		<u>2,184,784</u>
Prior Period Adjustment	9	(339,893)
Balance at 31 December 2019 restated		<u>1,844,891</u>
Net Loss for the year		(149,826)
Balance at 31 December 2020		<u>1,695,065</u>
Net Loss for the year		(104,601)
Balance at 31 December 2021		<u><u>1,590,464</u></u>

The relevant notes on pages 8 to 16 form part of the this statement of changes in accumulated funds.

**SAMOA RED CROSS SOCIETY (INC.)  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	2021 \$	2020 \$
<b>Cash Flows from operating activities</b>			
<b>Cash was provided from:</b>			
Cash received from grants		480,605	646,741
Cash received from other donors and stakeholders		8,688	30,894
Cash generated from operations		145,278	77,514
Emergency funds Covid19 - WHO	18	-	311,589
Emergency funds Covid19	18	218,488	121,386
Public donations measles outbreak	18	-	4,728
		<u>853,059</u>	<u>1,192,852</u>
<b>Cash was applied to:</b>			
Payments to suppliers and employees		(139,730)	(147,250)
Project expenditures	13	(462,169)	(620,831)
Emergency costs	16	(218,889)	(475,242)
		<u>(820,788)</u>	<u>(1,243,323)</u>
<b>Net Cash inflow (outflow) from operating activities</b>		<u>32,271</u>	<u>(50,471)</u>
<b>Cash Flows from investing activities</b>			
<b>Cash was provided from/(applied to):</b>			
Proceeds from sale of fixed assets		-	-
Purchase of additional fixed assets	8	(39,173)	(196,920)
Term deposit Interest		489	2,136
<b>Net Cash outflow from investing activities</b>		<u>(38,684)</u>	<u>(194,784)</u>
<b>Net decrease in cash for the year</b>		(6,413)	(245,255)
Opening Balance Cash and cash equivalents		155,305	400,560
<b>Closing Balance Cash and cash equivalents</b>		<u>148,892</u>	<u>155,305</u>
<b>Represented by:</b>			
Cash on hand and at Bank	4	108,202	115,299
Term Deposits	5	40,690	40,006
		<u>148,892</u>	<u>155,305</u>

The relevant notes on pages 8 to 16 form part of the this statement of cash flows.

**SAMOA RED CROSS SOCIETY (INC.)**  
**NOTES TO ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1. GENERAL**

The Samoa Red Cross (Inc.) was founded on 1st January 1983. Its Constitution is based on the Geneva Conventions and Additional Protocols in which Samoa is a party. The Samoa Red Cross (Inc.) shall be guided in its work by the principles of international humanitarian law and shall respect the fundamental principles of the Red Cross and Red Crescent Movement. namely:-

*Article 1.1 - Humanity*

The International Red Cross and Red Crescent Movement, born of a desire to bring assistance without discrimination to the wounded on the battlefield, endeavours, in its international and national capacity, to prevent and alleviate human suffering wherever it may be found. Its purpose is to protect life and health and to ensure respect for the human being. It promotes mutual understanding, friendship, cooperation and lasting peace amongst all people.

*Article 1.2 - Impartiality*

It makes no discrimination as to nationality, race, religious beliefs, class, or political opinions. It endeavours to relieve the suffering of individuals, being guided solely by their needs, and to give priority to the most urgent cases of distress.

*Article 1.3 - Neutrality*

In order to continue to enjoy the confidence of all, the Movement may not take sides in hostilities or engage at any time in controversies of a political, racial, religious or ideological nature.

*Article 1.4 - Independence*

The Movement is independent. The National Societies, while auxiliaries in the humanitarian services of their governments and subject to the laws of their respective countries,, must always maintain their autonomy so that they may be able at all times to act in accordance with the principles of the Movement.

*Article 1.5 - Voluntary Service*

It is a voluntary relief movement not prompted in any manner by desire for gain.

*Article 1.6 - Unity*

There can only be one Red Cross or one Red Crescent Society in any one country. It must be open to all. It must carry on its humanitarian work throughout its territory.

*Article 1.7 - Universality*

The International Red Cross and Red Crescent Movement, in which all Societies have equal status and share equal responsibilities and duties in helping each other, is world-wide.

**2. OBJECTIVE OF THE SOCIETY**

The general objective of the National Society is to prevent and alleviate suffering with complete impartiality, making no discrimination as to nationality, race, sex, religious beliefs, language, class or political opinions.

**3. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

The principal accounting policies applied in the preparation of the financial statement are set out below. These policies have been applied consistently to all the years presented, unless otherwise stated.

**a. Basis of preparation**

The financial statements have been prepared in accordance with the "International Financial Reporting Standard for Small to Medium Sized Entities" (IFRS for SME's).

The preparation of financial statements in conformity with International Financial Reporting Standards issued by the International Accounting Standards Board (IASB) 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 these estimates. The financial statements are prepared in its functional currency, the Samoan Tala.

**3. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUE)**

**b. Functional and presentation currency**

The financial statements are presented in Samoa Tala (SAT\$), which is the Society's functional currency and all values presented in Samoa Tala have been rounded to the nearest tala.

**c. Foreign currency transactions**

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 reporting date are converted to the functional currency at the exchange rate ruling at that date. Foreign exchange difference arising on conversion are recognised in the statement of financial performance.

**d. Revenue recognition**

All income is recognised when earned and is reported in the financial period to which it relates.

Recognition criteria;

- i) the amount of revenue can be measured reliably, and performance obligation has been met.
- ii) it is probable that future economic benefit will flow to the entity, and specific criteria have been met for each of the organisation's activities as described below.

**Membership fees**

Fees are recorded upon receipt of payments as subscriptions are not enforced if overdue.

**Donated service**

The work of the Society is dependent on the voluntary services of many individuals. Donated services are not recognised in these financial statements due to difficulties in determining reliable estimates.

**Cash sponsorship**

The value of cash sponsorship received are recognised as income when received or pledged.

**Grant and donations**

Revenue relating to annual grants from donor associations is recognised immediately when they are received subject to any restrictions imposed by the donor and grantor.

**Revenue from projects or programs advances**

Revenue relating to projects or program received in advance for subsequent periods is recognised as a deferred income liability.

**e. Cash and cash equivalents**

Cash and cash equivalents includes cash on hand, term deposits, and other short-term highly liquid investments with maturities of six months or less. Bank overdrafts are disclosed as current liability in the statement of financial position.

**f. Financial instruments**

Financial instruments are recognised in the balance sheet when the Society becomes a party to a financial contract. They include cash balances, term deposits, receivables, payables, and others. All financial instruments are recognised in the statement of financial position at their fair value. The organisation deals only in non-derivative financial instruments as part of its normal operations.

**g. Income tax**

For the purpose of the Income Tax Act 2012 under section 17(1), the Society is deemed exempted from taxation due to the not-for-profit nature of the organisation and its functions.

**h. Employee entitlements**

The Society contributes towards the Samoa National Provident Funds and Accident Compensation Corporation. The SNPF is a defined contribution plan in accordance with the local legislation and to which it has no commitment beyond the payment of contribution per payroll. Obligations for contributions to the defined contribution plan are recognised immediately in profit and loss.

**SAMOA RED CROSS SOCIETY (INC.)**  
**NOTES TO ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**3. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUE)**

**i. Foreign currency transactions**

Items of property, plant and equipments are stated at cost less accumulated depreciation and impairment. Property, plant and equipments are depreciated at rates estimated to write off the assets over their useful lives. When the carrying value of an asset is greater than its estimated recoverable amount, it is written down to its recoverable amount. An impairment loss is recognised for the amount by which the carrying amount of the asset exceeds its recoverable amount which is the higher of the asset's net selling price or its value in use. Gains and losses on disposal are determined by comparing proceeds with the carrying amounts and are included in operating surplus/(deficit). Repairs and maintenance are charged to the statement of income and expenditure during the financial period in which they are incurred. All property, plant and equipment are depreciated at depreciation rates as follows:

Buildings	2.5%	SL
Furniture and fittings	20%	SL
Office equipments	20%	SL
Motor vehicle	20%	SL

**j. Leases**

**Definition of a lease**

Under IFRS 16, management assesses whether a contract is or contains a lease based on the definition of a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

Management evaluates whether:

- 1) the contract involves the use of an identified assets - this may be specified explicitly or implicitly, and should be physically distinct or represent substantially all of the capacity of a physically distinct assets;
- 2) the Society has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and 3) the Society has the right to direct the use of the asset.

**As a lessee**

As a lessee, the Society previously classified lease as operating lease or finance lease based on its assessment of whether the lease transferred significantly all of the risks and rewards incidental to ownership of the underlying asset. Under IFRS 16, the Society recognises right of use assets and lease liabilities for all leases except for short term leases with terms 12 months and below.

There is no lease agreement in place with Samoa Land Corporation (SLC) for the leasehold land the Society headquarters is situated on. Therefore, the lease asset and lease liability are not recognised in the statement of financial position. Currently, there is no payment for lease of land from SLC.

**Right of use asset (leased asset)**

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain re-measurements of the lease liability

**k. Comparative figures**

To ensure consistency with the current year, comparative figures are restated where appropriate and to ensure comparability.

**SAMOA RED CROSS SOCIETY (INC.)**  
**NOTES TO ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

4. CASH ON HAND AND AT BANK	2021	2020
	\$	\$
Petty cash	500	500
BSP ICRC account	592	25,640
BSP general account	(11,090)	87,390
BSP Core funding account	1,516	1,606
ANZ building account	116,684	163
	<u>108,202</u>	<u>115,299</u>

5. TERM DEPOSITS	MATURITY	2021	2020
		\$	\$
BSP Term deposit 1	Mar-22	12,795	12,621
BSP Term deposit 2	Mar-22	7,251	7,152
BSP Term deposit 3	Jan-22	20,644	20,233
		<u>40,690</u>	<u>40,006</u>

6. ACCOUNTS PAYABLE	2021	2020
	\$	\$
Ah Chong Public Accountants	7,450	7,450
EPC	604	1,324
C&B Meredith	4,229	1,989
Ah liki	-	1,100
Island Rock	-	3,150
Town Area Waste Management	200	200
NPF	4,432	3,220
ACC	5,054	359
* MOR (note 9)	388,851	357,651
SWA	284	146
Samoa Stationery & Books	4,400	-
Bluesky	13,796	13,714
Business System Limited	-	400
SMI	-	200
Computer Service Limited	-	4,673
Orator Hotel	500	712
Samoa Spare Parts	340	340
HJ Carruthers	-	9,326
Unidentified deposits	314	-
	<u>430,454</u>	<u>405,954</u>

\*Total payable to MOR relates to unpaid taxes (PAYE) as at 31 December 2021 of \$388,851, of this amount \$357,651 relate to past years dating from 2007 to April 2020. Total amount of \$354,976 is taken up as a 2019 period adjustment in the 2020 FY as shown in note 9 as its a statutory liability not a contingent liability as per prior years treatment.

7. GRANTS	2021	2020
	\$	\$
New Zealand Red Cross	116,643	122,969
International Federation of Red Cross (IFRC)	156,380	224,806
International Committee of the Red Cross (ICRC)	22,147	54,866
i. Ministry of Health	67,800	71,800
ii. MNRE-Sector's Rainwater Harvesting Program FY2017-2018	-	22,500
iii. Community Disaster and Climate Risk Management (CDCRM)	99,635	127,644
iv. United Nations population Fund	-	10,156
v. European Union (CSSP)	18,000	12,000
	<u>480,605</u>	<u>646,741</u>

**SAMOA RED CROSS SOCIETY (INC.)**  
**NOTES TO ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**7. GRANTS (CONTINUES)**

**i. Project: Community Outreach Activities (Ministry of Health)**

**Objective:** Community outreach activities promoting health messages.

**Funded by:** Ministry of Health (as approved in 2018/2019 GoS Budget)

**Terms:** Funds of \$50,000 to carry out specific activities as per service agreement. Activities include; 1) People referred for testing, screening, and blood donation services, and 2) outreach events to educate people on health related topics

**Project: Blood Donor Program (Ministry of Health)**

**Funded by:** Ministry of Health

**Terms:** As per FK(97)10 dated Mar 1997, \$12,000 funding on an annual basis for blood donor program.

	2021	2020
	\$	\$
<b>Total Funding from MOH:</b>		
Community Outreach	50,000	50,000
Blood Donor Program	12,000	12,000
MOH Funding	5,800	5,800
IFRC200		4,000
	<u>67,800</u>	<u>71,800</u>
	-	-

**ii. Project: MNRE - Sector's Rainwater Harvesting Program FY2017/2018**

**Objective:** To ensure increased access and improved provision of reliable, clean and affordable water supply.

**Funded by Government of Samoa - Ministry of Natural Resources and Environment.**

	2021	2020
	\$	\$
<b>Total Funding from MNRE:</b>		
Tranche 1 - June 2018	-	60,417
Tranche 2 - March 2019	-	(25,278)
Tranche 3 - June 2019	-	(4,213)
Tranche 4 - June 2020	-	(8,426)
	-	(22,500)
Funds not yet received	<u>-</u>	<u>-</u>

**iii. Project: Community Disaster and Climate Risk Management**

**Objective:** To build resilience in the communities in order for the communities themselves to withstand, adapt and recover from any disaster.

**Implementing Partner:** Government of Samoa - Ministry of Natural Resources and Environment (MNRE).

**Funded by:** Global Environment Facility (GEF) via the Economy Wide Adaptation to Climate Change Project (EWACC Project).

**Terms:** Funding of up to maximum amount of \$100,000 over three months to carry out specific project activities as per MOU. Any unspent funds at end of MOU are to be refunded to EWACC account.

	2021	2020
	\$	\$
<b>Total Funding</b>		
1. Execution of MOU - \$50,000, received Aug 2019		100,000
2. Report on training and workshop for delivery of program at villages - \$30,000 (90 days after MOU signing)		(50,000)
		(30,000)
3. End of activity report - \$20,000 (120 days after MOU signing)		(20,000)
Funds not yet received	<u>-</u>	<u>-</u>

**SAMOA RED CROSS SOCIETY (INC.)**  
**NOTES TO ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**7. GRANTS (CONTINUES)**

**Project: Community Disaster and Climate Risk Management (First Aid Certified Training)**

**Objective:** To build resilience in the communities in order for the communities themselves to withstand, adapt and recover from any disaster.

**Implementing Partner:** Government of Samoa - Ministry of Natural Resources and Environment (MNRE).

**Funded by:** New Zealand Ministry of Civil Defence and Emergency Management (MCDEM) Disaster Risk Management.

**Terms:** Funding of \$18,500 over three months to carry out specific project activities as per MOU. Any unspent funds at the end MOU are to be refunded to MNRE.

	2021	2020
	\$	\$
<b>Total Funding:</b>	-	18,500
1. Execution of MOU - \$9,250 (signed), received August 2019	-	(9,250)
2. Reporting on training - \$4,625 (70 days after MOU signing)	-	(4,625)
3. End of activity report and register of certified first aid personnel - \$4,625	-	(4,625)
<b>Funds not yet received</b>	<u>-</u>	<u>-</u>
<b>Total Funding for CDCRM:</b>		
GEF - Community Disaster and Risk Management	99,635	50,000
CDCRM - First Aid		-
CDCRM - Safotu project (rolled over from 2018)		-
ASAU AOPO Program Tranche 1		48,528
ASAU AOPO Program Tranche 2		29,116
	<u>99,635</u>	<u>127,644</u>

**iv. Project: Sexual Reproduction Health & Gender Based Violence Programme**

**Implementing Partner:** Government of Samoa - Ministry of Finance (MOF)

**Funded by:** United Nations Population Fund

**Payments:** Total funds of \$101,560 as per work plan activities

	2021	2020
	\$	\$
1. Youth SRH Peer Education	-	76,170
2. Gender Based Violence Training	-	25,390
	<u>-</u>	<u>101,560</u>
Funds received in 2019	-	(91,404)
Funds received in 2020	-	(10,156)
<b>Funds not yet received</b>	<u>-</u>	<u>-</u>

The Ministry of Finance will release 0% after the review of Quarter 1 financial report.

**v. Project: Civil Society Support Programme (CSSP)**

**Implementing Partner:** Government of Samoa

**Funded by:** CSSP

	2021	2020
	\$	\$
<b>Total Funding:</b>	18,000	30,000
Funds received in November 2020		(12,000)
Funds received in June 2021	(18,000)	
<b>Funds not yet received</b>	<u>-</u>	<u>18,000</u>

**SAMOA RED CROSS SOCIETY (INC.)**  
**NOTES TO ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**8. PROPERTY, PLANT & EQUIPMENT**

	<b>Land</b>	<b>Building</b>	<b>Furniture &amp; Fittings</b>	<b>Office Equipment</b>	<b>Motor Vehicle</b>	<b>Total</b>
<b>Cost</b>	<b>SATS</b>	<b>SATS</b>	<b>SATS</b>	<b>SATS</b>	<b>SATS</b>	<b>SATS</b>
Balance at 1 January 2020	174,000	2,079,767	56,263	555,759	351,156	3,216,945
Additions	-	-	195	23,932	172,793	196,920
Disposals	-	-	(650)	(48,570)	-	(49,220)
Balance at 31 December 2020	<b>174,000</b>	<b>2,079,767</b>	<b>55,808</b>	<b>531,121</b>	<b>523,949</b>	<b>3,364,645</b>
Additions	-	-	6,800	32,373	-	39,173
Disposals	-	-	-	-	-	-
Balance at 31 December 2021	<b>174,000</b>	<b>2,079,767</b>	<b>62,608</b>	<b>563,494</b>	<b>523,949</b>	<b>3,403,818</b>
<b>Accumulated depreciation</b>						
Balance at 1 January 2020	-	513,375	56,191	432,932	351,156	1,353,654
Depreciation expense	-	51,994	62	23,338	2,880	78,274
Disposals	-	-	(650)	(9,714)	-	(10,364)
Balance at 1 January 2021	-	<b>565,369</b>	<b>55,603</b>	<b>446,556</b>	<b>354,036</b>	<b>1,421,564</b>
Depreciation expense	-	51,994	402	25,336	34,559	112,291
Disposals	-	-	-	-	-	-
Balance 31 December 2021	-	<b>617,363</b>	<b>56,005</b>	<b>471,892</b>	<b>388,595</b>	<b>1,533,855</b>
<b>Carrying amount</b>						
Balance at 31 December 2020	<b>174,000</b>	<b>1,514,398</b>	<b>205</b>	<b>84,565</b>	<b>169,913</b>	<b>1,943,081</b>
Balance at 31 December 2021	<b>174,000</b>	<b>1,462,404</b>	<b>6,603</b>	<b>91,602</b>	<b>135,354</b>	<b>1,869,963</b>

**9. PRIOR PERIOD ADJUSTMENT**

	<b>2019</b>
	\$
Payroll Liabilities as at 31 Dec 2019 (Note 6)	354,976
Property, Plant and Equipments - Additional 2019	(15,083)
	<u>339,893</u>

**Payroll Liabilities as at 31 Dec 2019**

PAYE taxes payable to the Ministry of Revenue were not disclose on accounts in prior year but statements from MOR shows an outstanding balance of 354,976 up to 2019. Prior period adjustment to take up statutory tax liability and correct comparative figure

**Property, Plant and Equipments - Additional 2019**

Additional Assets in 2019 (December) and donated assets signed and confirmed in 2021 Fixed Assets 100% sighting. Additional assets bought were traced to payment vouchers and donated assets sighted and confirmed by senior staff and note book, when they were received.

**10. CONTINGENT LIABILITIES**

The Executive Board are not aware of any contingent liabilities as at year end.

**11. CAPITAL COMMITMENTS**

The Executive Board are not aware of any capital commitments as at year end.

**12. EVENTS AFTER THE END OF THE REPORTING YEAR**

The Executive Board are not aware of any events subsequent to reporting date that have an impact on the financial statements for the year.

**SAMOA RED CROSS SOCIETY (INC.)**  
**NOTES TO ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>13. PROJECT EXPENSES</b>	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
New Zealand Red Cross	178,564	181,502
International Committee of the Red Cross (ICRC)	43,236	39,917
International Federation of Red Cross (IFRC)	60,773	42,854
Ministry of Health	1,683	48,859
MNRE - Sectors Rainwater Harvesting Program FY2017/2018	37,985	30,403
Community Disaster and Climate Risk Management	116,456	139,798
United Nations Population Fund	14,234	74,135
United Nations Women - GBV		56,612
European Union (CSSP)	9,238	6,751
	<u>462,169</u>	<u>620,831</u>
<b>14. ADMINISTRATION AND GENERAL EXPENSES</b>	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Accommodation - Domestic	500	
Advertising	1,500	2,090
Audit fee	9,430	7,450
Awards & Presentation	700	
Bank Charges	1,018	1,481
Catering and refreshment	5,798	12,891
Customs clearance	832	38
Equipment hire & rental	1,650	
Freight and postage	911	
Gifts & donations	1,715	2,774
Ground maintenance	428	2,140
Insurance		1,601
Loss on Disposal/Missing assets		38,856
Mail box rental	150	
Office supplies	8,998	14,313
Office utilities	16,592	12,566
Professional fees		600
Registrations and memberships	74	2,547
Repairs and maintenance	22,383	11,688
Stationery	11,998	5,267
Telephone and internet	3,687	4,247
Traveling and lodging expenses	616	791
	<u>88,980</u>	<u>121,340</u>
<b>15. PERSONNEL COSTS</b>	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Volunteer expenses	9,936	4,612
Salaries and wages	57,015	39,676
ACC levies	570	637
SNPF contributions	5,131	5,618
Staff amenities	4,840	1,217
	<u>77,492</u>	<u>51,760</u>
<b>16. EMERGENCY COSTS</b>	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Covid19 outreach expenses	218,719	123,908
Covid19 outreach expenses - WHO	170	311,793
Measles outreach expenses		39,541
	<u>218,889</u>	<u>475,242</u>

**SAMOA RED CROSS SOCIETY (INC.)  
NOTES TO ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>17. OTHER DEBTORS</b>	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Accrued Interest	180	242
Short banking (unbanked receipts) - recoverable	445	375
Withholding Tax - P5	1,359	598
Withholding Tax - Term Deposit	79	1,418
	<u><u>2,063</u></u>	<u><u>2,633</u></u>
<b>18. EMERGENCY FUNDS RECEIVED</b>	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Measle Donations from Public	-	4,728
Project Income COVID 19	218,488	121,386
Grant from WHO - COVID19	-	311,589
	<u><u>218,488</u></u>	<u><u>437,703</u></u>