

# **Financial Statements**

Football Federation Samoa Incorporated  
For the year ended 31 December 2017

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# Directory

## Football Federation Samoa Incorporated For the year ended 31 December 2017

### Nature of Business

The principal activity of Football Federation Samoa Incorporated is the rendering of services in the provision of football activities, competitions and administration for the development and strengthening of the sport in Samoa

### Address

Football Federation Samoa Incorporated

P.O Box 1685

Tuanaimato Sports Complex, Apia

Samoa

### Registered Address

The Federations head office is located at the Tuanaimato Sports Complex in Apia, Samoa.

### Executive committee members

President - Laupama Solomona

Vice President - Asiata Palota Asiata

Secretary - Faumuina Michael Kapisi

Member - Emily Young

Member - Papalii Leslie Petaia

Member - Afamasaga Sefine Kapisi

Member - Muliaumasealii Siaosi Tagiilima

### Auditors

BDO Samoa

Chartered Accountants

Lalovaea

Samoa

### Bankers

National Bank of Samoa

ANZ Bank

# Approval of Financial Report

## Football Federation Samoa Incorporated For the year ended 31 December 2017

The Members of the Executive Committee are pleased to present the approved financial report including the historical financial statements of Football Federation Samoa for the year ended 31 December 2017.

APPROVED

For and on behalf of the Executive Committee.



**Laupama Solomona**

President

Date 20 07. 2018



**Faumuina Michael Kapisi**

Chief Executive Officer

Date 22/07/18

# Statement of Financial Performance

## Football Federation Samoa Incorporated For the year ended 31 December 2017

	NOTES	2017	2016
<b>Revenue</b>			
Amortisation income	11	37,956	21,740
Annual grants from FIFA, OFC and Just Play	3	1,379,821	1,482,647
Other grants from FIFA	4	1,379,874	518,305
Tournament registrations		19,130	17,690
Sundry income		156,075	146,101
Tournament Sponsorship		-	4,903
Other grants from OFC		-	161,059
<b>Total Revenue</b>	<b>5</b>	<b>2,972,856</b>	<b>2,352,443</b>
<b>Expenses</b>			
Depreciation		319,439	339,175
FIFA forward projects		281,905	53,375
Infrastructure		93,974	84,686
Just Play Day		128,329	127,076
Marketing and communication		50,147	24,724
Men's football		231,075	142,242
Planning and administration		281,306	174,424
Presidential Grant expenses	6	739,462	533,470
Savaii league expenses		-	16,699
Technical		140,438	349,427
Women's football		440,353	252,451
Youth football		399,114	360,677
<b>Total Expenses</b>		<b>3,105,542</b>	<b>2,458,426</b>
<b>Other income</b>			
Capital gain / (loss) on UTOS investment	8	(478)	15,766
<b>Total Other income</b>		<b>(478)</b>	<b>15,766</b>
<b>Net loss from football activities</b>		<b>(133,164)</b>	<b>(90,216)</b>

See accompanying notes to the accounts.

# Statement of Financial Position

## Football Federation Samoa Incorporated As at 31 December 2017

	NOTES	31 DEC 2017	31 DEC 2016
<b>Assets</b>			
<b>Non-Current Assets</b>			
Property, Plant and Equipment	7	8,362,675	8,240,222
UTOS Investments	8	1,068	1,546
<b>Total Non-Current Assets</b>		<b>8,363,743</b>	<b>8,241,768</b>
<b>Current Assets</b>			
Cash and cash equivalents	9	143,745	(14,307)
Prepayments		20,044	25,568
Credit card- bank security		20,000	20,000
Account receivables and other receivables		112,823	638,287
<b>Total Current Assets</b>	10	<b>296,613</b>	<b>669,548</b>
<b>Total Assets</b>		<b>8,660,355</b>	<b>8,911,316</b>
<b>Equity and Liabilities</b>			
<b>Equity</b>			
Share Capital		6,428,581	6,604,998
Retained Earnings		(133,164)	(90,216)
<b>Total Equity</b>		<b>6,295,417</b>	<b>6,514,782</b>
<b>Liabilities</b>			
<b>Non-Current Liabilities</b>			
Deferred Income - non current portion	11	2,241,975	2,350,794
<b>Total Non-Current Liabilities</b>		<b>2,241,975</b>	<b>2,350,794</b>
<b>Current Liabilities</b>			
Deferred Income - current portion	11	37,956	21,740
Account payables and accrued expenses	13	85,007	24,000
<b>Total Current Liabilities</b>		<b>122,963</b>	<b>45,740</b>
<b>Total Liabilities</b>		<b>2,364,938</b>	<b>2,396,534</b>
<b>Total Equity and Liabilities</b>		<b>8,660,355</b>	<b>8,911,316</b>

See accompanying notes to the accounts.

# Statement of Changes in Equity

## Football Federation Samoa Incorporated For the year ended 31 December 2017

	NOTES	2017	2016
<b>Equity</b>			
Opening Balance		6,514,782	6,999,728
<b>Increases</b>			
Profit for the Period		(133,164)	(90,216)
Other Increases		(86,201)	(394,730)
<b>Total Increases</b>		<b>(219,365)</b>	<b>(484,946)</b>
<b>Total Equity</b>		<b>6,295,417</b>	<b>6,514,782</b>

See accompanying notes to the accounts.

# Statement of Cash Flows

## Football Federation Samoa Incorporated For the year ended 31 December 2017

	NOTES	2017	2016
<b>Operating Activities</b>			
Cash receipts from Customers		3,035,639	2,276,170
Payments to suppliers and employers		(3,168,211)	(1,634,455)
<b>Net Cash Flows from Operating Activities</b>		<b>(132,573)</b>	<b>641,715</b>
<b>Investing Activities</b>			
Other cash items from investing activities		290,495	(972,237)
<b>Net Cash Flows from Investing Activities</b>		<b>290,495</b>	<b>(972,237)</b>
<b>Net Cash Flows</b>		<b>157,922</b>	<b>(330,523)</b>
<b>Cash and Cash Equivalents</b>			
Cash and cash equivalents at beginning of period		(14,177)	316,346
Cash and cash equivalents at end of period	9	143,745	(14,177)
<b>Net change in cash for period</b>		<b>157,922</b>	<b>(330,523)</b>

# Notes to the Financial Statements

## Football Federation Samoa Incorporated For the year ended 31 December 2017

### 1. General

Football Federation Samoa Incorporated (the Federation) was incorporated on 29/08/2011 under the Incorporated Societies Ordinance 1952 for Samoa as a nonprofit organisation. The Federations principal place of business is at the Tuanaimato Sports Complex in Apia Samoa and its primary business activity is to render services in the provision of football activities, competitions and administration for the development and strengthening of the sport in Samoa.

### 2. Statement of significant accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated. These financial statements are presented in Samoan Tala which is the Federations functional currency.

#### Basis of presentation

The financial statements of the Federation have been prepared in accordance with the 'International Financial Reporting Standard for Small and Medium-sized Entities' (IFRS for SME's). They have been prepared under the historical cost convention *as modified by the revaluation of property and financial instruments at fair value.*

#### Revenue recognition

Revenue relating to annual grants FIFA, OFC and Just Play are recognised immediately when they are received subject to any restrictions imposed by the grantor. Revenue from other sources such as donation, gate takings and registrations are recognised when they have been received.

#### Changes in accounting policies

##### *New standards, interpretations and amendments effective from 1 January 2017*

There were no new standards or interpretations effective for the first time for periods beginning on or after 1 January 2017 that had a significant effect on the Federations financial statements.

##### *New standards, interpretations and amendments not yet effective*

There area number of standards and interpretations which have been issued by the International Accounting Standards Board that are effective in future accounting periods that the Federation has decided not to adopt early. The most significant to these are:

- IFRS 9 *Financial Instruments* (mandatorily effective for the periods beginning on or after 1 January 2018); and
- IFRS 16 *Leases* (mandatorily effective for periods beginning on or after 1 January 2019).
- IFRIC Interpretation 22: *Foreign Currency Transactions and Advance Consideration* (mandatorily effective for periods beginning on or after 1 January 2018).

The Federation is current assessing the impact and implementation of the above standards and interpretations on the financial statements and will implement the requirements of the above standards from 1st January 2018.

#### Income tax

The Federation is exempt from income tax under s17 (1) of the income tax Act 2012.

## Foreign currency translation

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the profit or loss.

Foreign exchange gains and losses that related to borrowings and cash and cash equivalents are presented in profit or loss within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other income or expenses' at a net amount.

## Financial assets

The Federation classifies its financial assets in the loans and receivables category. Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Loans and receivables are classified as receivables, cash at bank and on hand and term deposits in the current assets section of the balance sheet. The directors assess, at each reporting date, whether there is objective evidence that a financial asset or group of financial assets is impaired.

## Impairment of non-financial assets other than inventories

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

## Cash and cash equivalents

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

## Property and equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is charged so as to allocate the cost of assets less their residual values over their estimated useful lives, using the straight-line method. The following annual rates or estimated useful lives are used for the depreciation of property, plant and equipment:

Motor vehicles	5 years
Furniture and fittings	5 years
Office equipment	5 years
Building, land and improvements	50 years

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of an asset, the depreciation of that asset is revised prospectively to reflect the new expectations.

## Trade payables

Trade payables are obligations on the basis of normal credit terms and do not bear interest. Trade payables denominated in a foreign currency are translated into Samoan Tala using the exchange rate at the reporting date. Foreign exchange gains or losses are included in other income or other expenses.

## Provisions

Provisions for restructuring costs and legal claims are recognised when: the Federation has a present legal or constructive obligation as a result of past events; it is probable that a transfer of economic benefits will be required to settle the obligation; and the amount can be reliably estimated. Restructuring provisions comprise lease termination penalties and employee termination payments. Provisions are not recognised for future operating losses.

Provisions are measured at the present value of the amount expected to be required to settle the obligation using a pre-tax rate that reflects the current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense.

## Employee benefit obligations

The Federation contributes towards the Samoa National Provident Fund, a defined contribution plan in accordance with local legislation and to which it has no commitment beyond the payment of contributions. Obligations for contributions to the defined contribution plan are recognised immediately in profit or loss.

Liabilities for annual leave are accrued and recognised in the statement of financial position. Annual leave provisions are recorded at the undiscounted amount if expected to be settled within twelve months.

## Executive committee member's remuneration

The members of the Executive committee each receives allowances for each member annually.

## Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership of the leased asset to the Federation. All other leases are classified as operating leases.

Rights to assets held under finance leases are recognised as assets of the Federation at the fair value of the leased property (or, if lower, the present value of minimum lease payments) at the inception of the lease. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation. Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are deducted in measuring profit or loss. Assets held under finance leases are included in property, plant and equipment, and depreciated and assessed for impairment losses in the same way as owned assets.

Rentals payable under operating leases are charged to profit or loss on a straight-line basis over the term of the relevant lease.

## Comparative prior year figures

The comparatives for the previous year financial year have been changed to conform with the presentation of the financial statements for the current year, where relevant.

	2017	2016
<b>3. Annual grants from FIFA, OFC and Just Play</b>		
Grant from FIFA - Annual operating grant	1,258,975	1,255,506
Grant from OFC - Annual operating grant	-	115,257
Grant from Just Play - Annual operating grant	120,846	111,883
<b>Total Annual grants from FIFA, OFC and Just Play</b>	<b>1,379,821</b>	<b>1,482,647</b>

The annual operating grants received from FIFA is \$US500,000 with additional funds of \$US500,000.

	2017	2016
<b>4. Other grants from FIFA</b>		
Other fund income	-	518,305
FIFA Forward Fund Account	1,379,874	-
<b>Total Other grants from FIFA</b>	<b>1,379,874</b>	<b>518,305</b>

## 5. Funding restrictions on income

Funding restrictions on income are specified as follows:

	RESTRICTED	UNRESTRICTED	TOTAL
<b>Revenue</b>			
Grant from FIFA - annual operating grant	1,258,975	-	1,258,975
Grant from Just Play - annual operating grant	120,846	-	120,846
Other grants from FIFA	1,379,874	-	1,379,874
Amortisation income	-	37,956	37,956
Sundry Income	-	156,075	156,075
Tournament registrations	-	19,130	19,130
<b>Total Revenue</b>	<b>2,759,695</b>	<b>213,161</b>	<b>2,972,856</b>
		2017	2016

## 6. Presidential grant expenses

Administration expenses	99,597	22,038
Audit and legal fees	43,990	24,768
Gifts and donations	11,338	6,820
Land lease costs	5,852	4,051
Meeting costs	9,654	15,387
Office supplies	54,696	26,776
Salaries and wages	375,481	322,936
Travel costs	48,597	42,658
Vehicle expenses	90,258	68,038
<b>Total Presidential grant expenses</b>	<b>739,462</b>	<b>533,470</b>

## 7. Property, plant and equipment

(a) Property, plant and equipment is stated in the financials as per summary below:

	COST	ACCUMULATED DEPRECIATION	NET BOOK VALUE
<b>December 31, 2017</b>			
Land & Improvements	4,105,787	(190,028)	3,915,759
Buildings	3,821,113	(379,213)	3,441,900
Office equipment, furniture and fittings	1,564,357	(705,049)	859,308
Motor Vehicle	293,213	(147,505)	145,708
<b>Total December 31, 2017</b>	<b>9,784,470</b>	<b>(1,421,795)</b>	<b>3,862,675</b>

	COST	ACCUMULATED DEPRECIATION	NET BOOK VALUE
<b>December 31, 2016</b>			
Land & Improvements	4,821,425	(641,975)	4,179,450
Buildings	3,642,338	(298,875)	3,343,463
Office equipment, furniture and fittings	1,209,800	(671,243)	538,557
Motor Vehicle	438,213	(259,462)	178,751
<b>Total December 31, 2016</b>	<b>10,111,776</b>	<b>(1,871,555)</b>	<b>8,240,221</b>

(b) Reconciliation of the carrying amounts of each class of property, plant and equipment at the beginning and end of the current financial year is set out as follows:

	LAND AND IMPROVEMENTS	BUILDINGS	MOTOR VEHICLE AND OFFICE EQUIPMENT	TOTAL
<b>Net Book Value</b>				
Opening Book Value	4,179,450	3,343,463	717,308	8,284,221
Additions	-	178,775	521,006	699,781
Disposals	(148,019)	-	(24,251)	(172,269)
Depreciation Charged	(30,053)	(80,338)	(209,047)	(319,439)
<b>Closing Net Book Value</b>	<b>4,001,378</b>	<b>3,441,900</b>	<b>1,005,016</b>	<b>8,448,294</b>

	2017	2016
<b>8. UTOS investment</b>		
Investment	1,546	989,494
Capital gain / (loss)	(478)	1,516
Dividend	-	1,536
Units withdrawal	-	(991,000)
<b>Total UTOS investment</b>	<b>1,068</b>	<b>1,546</b>

Total units held by the Federation as at 31 December 2017 is 1,063 units valued at \$1.57 withdrawal price per unit.

	2017	2016
<b>9. Cash and Cash Equivalents</b>		
NBS FIFA FAP ST	141,511	4,131
NBS FIFA FAP USD	644	754
JUST PLAY FAP ANZ	7,522	749
Operating Account - General	(1,389)	(13)
OFC FAP ANZ	197	610
FIFA FAP ANZ	(4,739)	(20,408)
FIFA FAP ANZ 1	-	(130)
<b>Total Cash and Cash Equivalents</b>	<b>143,745</b>	<b>(14,307)</b>
	2017	2016

**10. Accounts Receivables and other receivables**

FIFA	-	395,331
OFC	9,664	92,039
Just Play	11,292	-
Other receivables	91,866	52,122
John Westerlund	-	98,795
<b>Total Accounts Receivables and other receivables</b>	<b>112,823</b>	<b>638,287</b>

**11. Deferred income on amortised assets**

Deferred income relates to the following buildings funded by the donor of FFS Incorporation's activities - i) Futsal Court at Tuanaimato; ii) Futsal Court at Iva, Savaii; iii) Technical Center in Iva, Savaii; iv) New Office building (renovation) at Tuanaimato all funded by Federation Internationale de Football Association (FIFA). The deferred income liability is amortised to income over 50 years for buildings which are the same rates at which the assets are depreciated.

	2017	2016
<b>Cost of donated assets</b>		
FIFA grant - Futsal court - Tuanaimato	233,765	233,765
FIFA grant - Futsal court - Iva, Savaii	585,615	585,615
FIFA grant - Technical Centre in Iva	681,374	681,374
FIFA grant - New office building renovation	884,508	884,508
<b>Total Cost of donated assets</b>	<b>2,385,262</b>	<b>2,385,262</b>
	2017	2016

**Accumulated amortisation**

Amortisation for current year	67,375	45,635
Opening accumulated amortisation	37,956	21,740
<b>Total Accumulated amortisation</b>	<b>105,331</b>	<b>67,375</b>
	2017	2016

**Portion of deferred income on amortised assets**

Current portion of amortisation	37,956	21,740
Non-current portion of amortisation	2,241,975	2,296,147
<b>Total Portion of deferred income on amortised assets</b>	<b>2,279,931</b>	<b>2,317,887</b>

**12. Obligations Under Operating Leases****Future Minimum Non-Cancellable Lease Payments**

Within one year	4,773	4,773
Later than one year but within five years	23,864	23,864
Later than five years	42,955	47,728
<b>Total Future Minimum Non-Cancellable Lease Payments</b>	<b>71,592</b>	<b>76,365</b>

The operating lease regarding the land on which the Federation is located has been finalized by the Executive Committee. In addition, there is an operating lease in Savaii for the Federation's sporting facilities. The minimum lease payments for the Tuanaimato land is \$4,765.00 plus VAGST and in Savaii \$8.00 plus VAGST per acre per annum. Both leases have a term of 20 years each.

**13. Accounts Payables and accrued expenses**

Accounts Payable - OFC NZ	61,007	-
Accrual expenses	24,000	24,000
<b>Total Accounts Payables and accrued expenses</b>	<b>85,007</b>	<b>24,000</b>

**14. Contingencies**

The directors are not aware of any contingent liabilities as at December 31, 2017.

**15. Events after the end of the reporting period**

The directors are not aware of any events subsequent to reporting date that have an impact on the reported results as at the reporting date.

**16. Approval of financial statements**

These financial statements were approved by the board of directors and authorised for issue on 20 July 2018.

## INDEPENDENT AUDITOR'S REPORT

### To the Members of Football Federation Samoa Incorporated

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the financial statements of the Federation which comprise:

- the statement of financial position as at December 31, 2017;
- the statement of comprehensive income, statement of changes in equity, and statement of cash flows for the year ended 31 December 2017; and
- notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Federation as at December 31, 2017, and (of) its financial performance and its cash flows for the year ended 31 December 2017 in accordance with International Financial Reporting Standards (IFRSs).

#### Basis for Opinion

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

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

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Federations ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Federations or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Federations financial reporting process.

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

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

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

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

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

## Report on Other Legal and Regulatory Requirements

In our opinion, the financial statements have been prepared in accordance with the requirements of:

- i. Incorporated Societies Ordinance Act 1952

We also confirm that:

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



**BDO**  
**CHARTERED ACCOUNTANTS**



**Ernest Betham**  
**Engagement Partner**

Samoa  
20<sup>th</sup> July, 2018