



National Kidney Foundation of Samoa

ANNUAL REPORTS

1 JULY 2013 – 30 JUNE 2014

and

1 JULY 2014 – 30 JUNE 2015



GOVERNMENT OF SAMOA

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OFFICE OF THE MINISTER OF HEALTH

Ofisa o le Minisita o le Soifua Maloloina, Iunivesite Faafoma'i o le Oceania, Falema'i Faaitumalo ma Komiti Tumama a Tina,
Minisita Lagolago o Tui o Faalavelave Fa'afuase'i.- Taitaifono Faalapopotoga Faavae Tau Fatugao a Samoa

20th October 2015

The Honorable Speaker
Legislative Assembly of Samoa

MULINU'U

Dear Honorable Speaker,

In accordance with the requirement of Section 9 Subsection (3) of the National Kidney Foundation of Samoa Act 2005, I am pleased to present to you the National Kidney Foundation of Samoa's July 2013-June 2014 and July 2014 – June 2015 for tabling at the next meeting of the Legislative Assembly of Samoa.

The Foundation's Vision is ***"Excellence in the Reduction of, and in the Care for Patients with Renal Failure"***.

To achieve this Vision, its Mission is; ***"To actively pursue the reduction of the Incidence of Kidney Failure and Kidney related diseases, with sustainability in the provision of quality holistic care for patients already with End Stage Renal Failure"***.

This annual report summarizes the overall performance of the Foundation for the period July 2013- June 2015 together with its audited accounts and also the future outlook for the Foundation.

Tuitama Dr. Leao Talalelei Tuitama
Minister for the National Kidney Foundation of Samoa

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VISION AND MISSION

Vision:

“Excellence in the Reduction of and in the Care for, Patients with Renal Failure”

Mission:

“To actively pursue the reduction of the incidence of Kidney Failure and Kidney related diseases, with sustainability in the provision of Quality Holistic Care for patients already with End Stage Renal Failure”.

CHAIRPERSON'S REPORT

Overview

The direction and priority actions of the NKFS as identified in the Corporate Plan 2013-2015 are aimed at achieving seven major objectives that can be summed up to include:

- The provision of high quality holistic kidney replacement therapy (dialysis) for patients with end-stage kidney failure
- Providing interventions for patients identified with impaired kidney function, that will prevent or delay progressive kidney disease leading to kidney failure, as much as possible
- The provision of quality kidney health education through advice and information, raising public awareness and understanding on kidney health and kidney disease prevention and care
- To be prudent and efficient in the use of NKFS resources for the provision of its core functions

The foundation continued to meet the increasing need for hemodialysis in the last two financial years with an increase from 89 patients in the preceding financial year to 103 in the 2013-2014 financial year and then further increased to 116 for year 2014-2015. Likewise there was almost a doubling of overseas based visiting/holiday patients on dialysis, from 24 previously to 44 in the 2013-2014 financial year, then a further increase to 54 in the 2014-2015 financial year, who received hemodialysis services also at the Motootua centre. Whilst the capacity to provide this service for both our own local patients as well as visiting dialysis patients has been maintained up to the present it is expected that at some point in the not so distant future this capacity will be stretched to its limit.

Profile of patients and cause of kidneys failure

The ongoing challenge to prevent kidney failure requiring dialysis and to reverse the continuing increasing trend in the number diagnosed each year is a long term NKFS goal. However the concerted efforts required to achieve this is well outside the scope of the NKFS. The reason being that the recent profile of NKFS patients receiving dialysis treatments indicate that 66% have Diabetes and 9% had Hypertension, 3% had both Diabetes and Hypertension, 7% had kidney disorders (Glomerulonephritis).

The complications of diabetes include: circulatory abnormalities that lead to blood vessel walls abnormal changes that cause their lumen to be blocked (atherosclerosis) thus reducing or cutting off blood supply to vital organs e.g. causing stroke and heart attack; Diabetic retinopathy (eye damage leading to visual impairment and blindness); Diabetic neuropathy (nerve damage – causing abnormal sensations such as numbness, tingling and pain); diabetic lower limb ulcers that become gangrenous and end up with amputation of a limb; and of course diabetic nephropathy (kidney damages that lead to kidney failure).

In a country like the US in previous years, up to half of kidney failure cases were due to diabetic nephropathy (kidneys damages caused by diabetes). In any population of diabetics, 15 to 60 percent of that population can have diabetes nephropathy. Kidney damage as a result of diabetes is a progressive disease. Diabetic nephropathy can take from 10 to 15 years to arrive at the point of clinical kidney failure. The progression of diabetic kidney damage is accelerated by Hypertension.

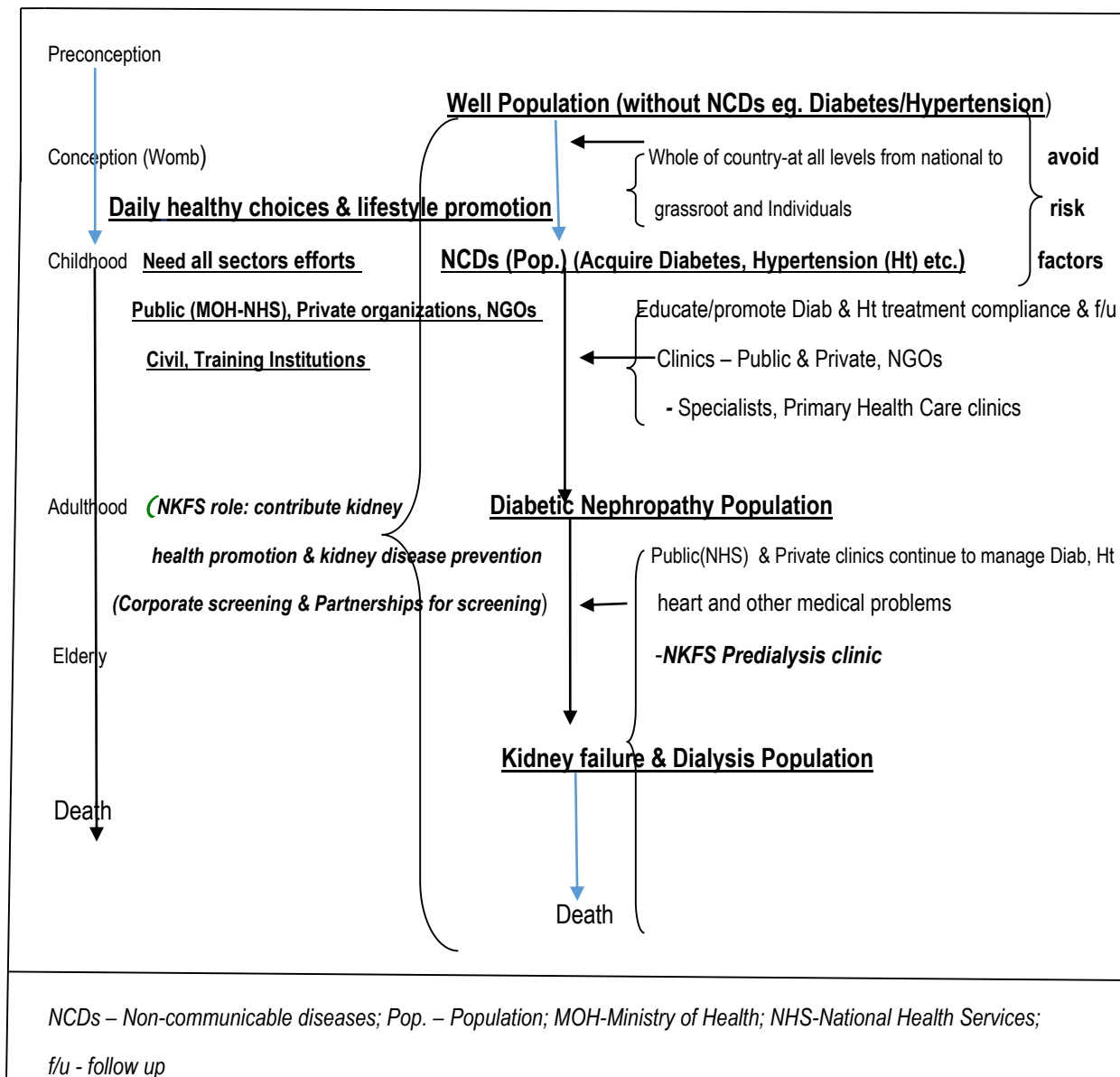
It is therefore clear that the prevention of diabetic nephropathy leading to kidney failure is very much part of the Non-communicable diseases (NCDs) prevention program. The 5 disorders that are collectively referred to as the NCDs are Cardiovascular diseases, Diabetes, Hypertension, Cancer and Mental Illness. The first four listed make up the leading causes of death in Samoa.

The mortality or death rate in the NKFS dialysis patients has been high. In the 2013-2014 financial year there were 23 patients (23%) who died and 2014-2015 twenty nine out of 116. Many of the dialysis patients have other disease co-morbidities or concurrent diseases that presents disease management complexities with multi-pharmacy and also contributes to cause of earlier death e.g. Heart disease, infections, stroke.

Kidney health promotion and kidney disease prevention

The diagram below illustrates the current efforts of the NKFS to fulfil its role in the prevention and reduction of kidney failure requiring dialysis and mortality from kidney failure

Figure 1: Natural Progression to Kidney failure & Levels of interventions to reduce kidney failure:



NKFS prevention effort is tailored to be as specific as possible to kidney health promotion and kidney disease prevention as its budget allows and according to its mandate. NKFS is definitely not in a position to take over roles of others especially in NCDs prevention.

Partnership and alliance in health promotion and disease prevention is a strategy that NKFS has engaged in, and will continue to do so, as usually more is achieved or cost-reduction can be improved with the sharing of resources with other partners.

Modes of Kidney failure replacement therapy

Hemodialysis continues to be the main mode of administering dialysis. It is also fully administered by the dialysis staff at the Motootua and Tuasivi centres. In overseas dialysis services patients can be taught to administer their own dialysis either at the dialysis centre or do also at home. This is something that will help with growing space limitations and staff shortage and increasing patient numbers, in that eligible and highly motivated dialysis patients can be trained to either carry out his or her hemodialysis at the centres or do home dialysis..

There has not been much progress in the acceptance of Peritoneal dialysis, the other technique, because patients and families are taught the technique to carry out at home. It requires to be carried out 3 to 4 times a day by either the patient or family members. Patients are concern with the risk of infection and other complications that can arise in addition to other factors, and therefore favour hemodialysis instead. This technique however remains an option to offer, for when hemodialysis capacity is stretched to the limit.

Kidney transplantation is another option that is currently still being looked at in terms of acceptability by local patients, families and funding. There is a high cost to have it done initially, however in the long run will become more cost-effective compared to lifelong hemodialysis.

Dr. David Voss was sponsored by the NKFS to be a part of a team from Samoa and other Pacific island countries that went to India to look at the feasibility of sending patients for specialist treatments, including kidney transplantation procedure. His report indicated that the cost to have all the necessary procedures resulting in transplantation will be much less than costs in Australia or New Zealand. However if all goes well, patient and family member will be required to stay for 3 months for required post-surgery follow up and stabilization before returning home. When there are eligible patients who will benefit best from this procedure, for instance young patients, this option will then need to be considered/ and or offered.

Clinical Manpower

Nursing

The NKFS has been fortunate in being able to attract and maintain its nursing personnel. An increasing number of graduates from NUS in recent years has helped greatly to maintain the overall nursing workforce. NKFS appreciates being able to sustain its nursing workforce as a result of the growing nursing workforce number.

NKFS continues to find ways to link collaboratively with the Faculty of Nursing and to maintain a good relationship with the nursing fraternity through training opportunities and also incorporating more renal and dialysis medicine into the undergraduate nursing curriculum in addition to considering the opportunity to offer specialised training on renal medicine and dialysis. The Dean of the Faculty of Applied Science as a member of the board is working closely with the NKFS management to progress these initiatives.

Medical

The major clinical manpower challenge over the years has been in trying to recruit a full-time local medical officer for the NKFS. Only part-time contracts could be obtained because no local doctor was interested

or willing to be on a full-time basis. This is evident from the lack of local applications to four months of advertisement for the position of Clinical Director.

The NKFS is however fortunate to have three local doctors providing part-time services only, Leituala Dr. Ben Matalavea and Dr. Malama Tafunai based at the Motootua centre and Dr. Nola Gidlow at the Tuasivi centre. The NKFS congratulates Dr. Matalavea for having being appointed to the crucial and strategic position of Manager of Clinical Health Services at the NHS. He continues to offer his assistance to NKFS when required.

Renal medicine is a medical subspecialty. In the context of New Zealand or Australia a doctor in his third year after graduating from medical school (a Registrar) first enters the specialist training for five years to get his Fellowship qualification in order to become a General Physician or Physician Specialist, and then for another two years can then subspecialise in renal medicine, and passing exams then becomes a Renal Physician or a Nephrologist. Therefore the minimum number of years for this achievement is seven years. It is extremely difficult for a non- citizen of those countries to enter this type of training.

Dr. David Voss is a New Zealand Nephrologist who makes ongoing valuable clinical contribution for NKFS through his visits at least twice a year for more than a decade now.

A Nephrologist was recruited by NKFS at its inception nine years ago to help start and establish the Dialysis services. His salary alone was over ST\$300 thousand then. If a person of this calibre is to be on contract in Samoa then the recruitment should be for both NHS and NKFS. This is one of the options that can be collaboratively considered by NHS and NKFS if other options are not realised.

Our current doctors are working closely with Dr. Voss through email communications and consultations. Dr. Voss is accessible to our doctors to provide guidance and recommendations on patient managements. When he visits he provides not only direct patient management but also much hands- on training for our doctors.

House Surgeon doctors at the NHS as part of their rotation program by the Medical council are required to spend some time at the Dialysis unit. This program has recently been re-vitalised with attachments already happening with increase from 2 weeks rotation to two months. This program is very much mutually beneficial for dialysis patients and staff as well as the NHS medical workforce, for these patients sometimes are attending for consultations at the NHS clinics or get admitted to hospital. It is hoped that this NHS-NKFS partnership will continue to expand to provide opportunities for the Medical Unit registrars to have increased renal and dialysis patient management exposures.

The medical workforce at the NHS suffers from a chronic shortage as well. With an expected increasing number of medical graduates in the near future that will help alleviate this shortage it is hoped that one of the Medical unit registrars will take up an interest in renal medicine. Clinical training or attachment in renal medicine in Australia or New Zealand or any other suitable place should be arranged then. NKFS hopes to work collaboratively with NHS in any way possible to realise this in the near future.

A critical surgical procedure to create and secure blood vessel access to be used for the hemodialysis is also a required service or skill to be available for our patients. This has been another area of great help with the visiting vascular surgeons over the years. Currently through the Orchid team, Specialist Nurse Salailua Naseri Cotter, Dr. Bingley and colleagues from Brisbane, Australia, have done a tremendous service in kind for the dialysis patients in performing this service locally. The board, staff and NKFS patients are very thankful and acknowledge all overseas specialists who have come to offer their services to our patients.

It is hoped that in the near future a surgical registrar of the NHS Surgical Unit can receive the necessary training so that this procedure can be performed by our local doctors. Again in the overseas context this procedure is performed by a Vascular Surgeon – vascular surgery being a surgical sub speciality - will take at least seven years of specialist training to acquire the qualification. For our purposes a clinical attachment for an interested surgical registrar should be something that can be requested through the visiting specialist contact, provided interest and commitment is first there from a local doctor. This is another area in which NKFS and NHS can work more collaboratively in.

Clinical Quality Assurance

As an entity that is providing health services it is essential for NKFS to maintain the highest standard of service and practice to ensure safety of the patients receiving care. The NKFS continues to support training opportunities and ongoing professional development for its various staff including the biomedical technicians and this will be ongoing as funds allow or as in releasing staff under scholarship arrangements for further training.

All visiting specialist teams also provide updates of protocols and guidelines on care and management. The NKFS also recently through funds from the SWAp Health project with the Ministry of Health recruited a Consultant Renal Nurse Specialist Safaatoa from New Zealand, to review the NKFS clinical operations. Her reports has been reviewed by the board and management and provide recommendations on standards, guidelines and policies, required skill mix, training needs and update clinical indicators that are in place or existing, or not in place, to ensure that safety and standard of services are upheld. Management have implemented some of the joint board-management approved recommendations for quality assurance improvements from this consultant's report.

Quality assurance and clinical auditing is another area whereby all visiting specialist teams provide advice and recommendations on patient management issues working with the local team to ensure their safety and applicability in the context of Samoa.

Motootua NKFS Facility

The board considered options of improving the NKFS Motootua facility either by major renovation of the existing clinical buildings or building a new building at its current site. This came about because of the steadily increasing patient number and nursing staff ratio increasing. A revised setup whereby all patients are in a room with a central nursing station would maximize nursing service efficiency rather than the current two separate areas in which patients and nurses are splitted up into. This had to be put on hold as other priorities came up and also lack of adequate funding for such a project. Minor renovations only were able to be made for an additional storage room and relocation of conference room.

Governance

The board and management worked together on reviewing and providing recommendations for the amendments of the original NKFS Act 2005 that now sees a revised amended version being passed by Parliament, to reflect and legalize changes in a number of areas eg. Board membership and number. Both board and management worked collaboratively throughout in identifying challenges and solution options to problems faced by the foundation.

Funding

The government continues to be the major funder of the NKFS providing over 95% of its budget. NKFS continued to write to various local organizations mainly the churches to seek donations. EFKS continues

to make the biggest contributions in response to these requests annually. Corporate screening also received some donations. The in-kind assistance from overseas specialists contributes the biggest cost-saving to the foundation. If these services were not provided by these volunteer specialists the estimated costs of such services would be around ST\$500,000 annually.

NKFS was able to operate reasonably within the funding that was available to it in these financial years. With the current trend of increase of patients annually it is expected that NKFS would have to be very prudent in the utilization of its resources if there is not going to be a matched increase in available funds, so as a high standard of service is maintained and sustained

Board Activities

The NKFS board lost two of its original members Rev. Brenda Reed Sio and Rev. Dr. Upolu L. Vaai as they moved overseas for further training and work commitment. They were replaced by Namulauulu Dr. Nuualofa Tuuau-Potoi and Tuuu Sialaoa Amaramo. Other members are Rev. Mautofu Fuimaono, Georgina Lui, Peseta Eseta Hope and Peseta Dr. Desmond Lee Hang and the General Manager Mulipola Roger Hazelman. The Board secretary is Luvivita Manuleleua-Fau

The Board had monthly meetings and had two subcommittees – the Building subcommittee which met a few times and the Clinical sub-committee that met once. There were three board members in each subcommittee.

All board members had a number of opportunities to attend the Institute of Directors' trainings. All these trainings were found very useful by the board members in the carrying out of their duties.

Acknowledgement

The NKFS board and management acknowledge with gratitude always the support of the Samoan government. The leadership of Hon. Tuitama Dr. Leao Talalelei Tuitama as the Minister of Health is also acknowledged. NKFS also thank all its partners and donors for continuing to assist and support in many ways. The work of all visiting specialists and teams are especially acknowledged with great appreciation as well as our local professionals. Thank you to the General Manager, Staff and patients of NKFS for all your hard work.

Lastly but not least I extend my sincere appreciation and gratitude to all the board members for your hard work, commitment, leadership and support over the years. Your contributions have always been valuable and it was a privilege to have served together with you all. Faafetai tele lava.

God bless,



Dr. Monalisa Punivalu
Chairperson

GENERAL MANAGER'S REPORT

The year saw new challenges especially in the significant rise in the number of treatments requested by holiday patients. A total of 188 treatments were given during the year which put a strain on our consumables forecasting parameters. However, despite these, operating expenditures were held to 2013/2014 levels.

The year also saw an increase in new local patients to 40, however this increase was forecasted during budget planning and negotiations for the 2014/2015 budget estimates, although totals were requested could not be granted fully by the Ministry of Finance.

Given the increase in holiday patients, increase in new patients, and the increase in survival rates on dialysis, the Foundation was forced to reassess its expenditure models, and to be more prudent with its resources.

An additional challenge is the request from the NHS for acute dialysis for patients in its ICU ward. These entails between 8 to 12 hours of dialysis for patients whilst the Medical team assess treatment issues.

These challenges highlights the continued emphasis on its awareness and preventive work, especially in trying to get medication and treatments to those with kidney impairment who do not make use of the Foundations weekly pre dialysis clinics.

These issues have also forced the Foundation to operate at a rate where expenditures continue to be higher than revenues, and may put a strain on the ability to meet demand in the future.

For this reason, the Foundation gives sincere appreciation to the continued assistance from the Orchid Team from Australia, Dr. David Voss from New Zealand, the Congregational Christian Church of Samoa, the Tautua I Puapuagatia o Tagata group of the CCCS, the Methodist Church of Samoa and the Samoa Government for ensuring that the service is available.

I also wish to extend sincere appreciation to Chair, Dr. Monalisa Punivalu and the Board of Directors, especially Peseta Eseta Hope, Peseta Dr. Desmond Lee Hang and Ms. Georgina Newton. Whose 3 year term has ended, for their support and guidance.

The Foundation, together with Directors, Rev. Mautofu Fuimaono, Namulauulu Dr. Nu'ualofa Potoi, Tu'u'u Amaramo Sialaoa and future Directors, will continue to work for the continuation of this important service to Samoa.



Mulipola Lose
(General Manager)

FINANCIALS

Overview

The Foundations Current Assets fell by approximately T119,000.00 compared to totals at 30 June 2014. This fall was due to savings being used to fund the deficit of expenditure over income of T500,000.00.

The deficit for this financial year was, however, T650,000.00 less than the deficit for the 2013/2014 financial year.

This suggests the continued increase in the funding needs of the Foundation to sustain its services.

Revenues

The increase in Revenues is attributed to the increase in Government grant of T700,000.00 over the 2013/2014 grant.

The continued increase in local and holiday patient numbers saw the increase from patients fees of T30,000.00 over the takings for 2013/2014.

The marked decrease in earnings from its money holdings was due to savings being used to fund the excess of expenditures over revenues for this financial year.

Expenditures

Although the Operating Expenditures were held to 2013/2014 levels, it was still higher than Revenues raised.

The major expenditure items continue to be for Medical Supplies and Salaries.

Although there was a marked increase in expenditures on Medical Supplies, this was greatly offset by a fall in Administration Expenses.

A total of T9,458.00 was used for the purchase of capital items.

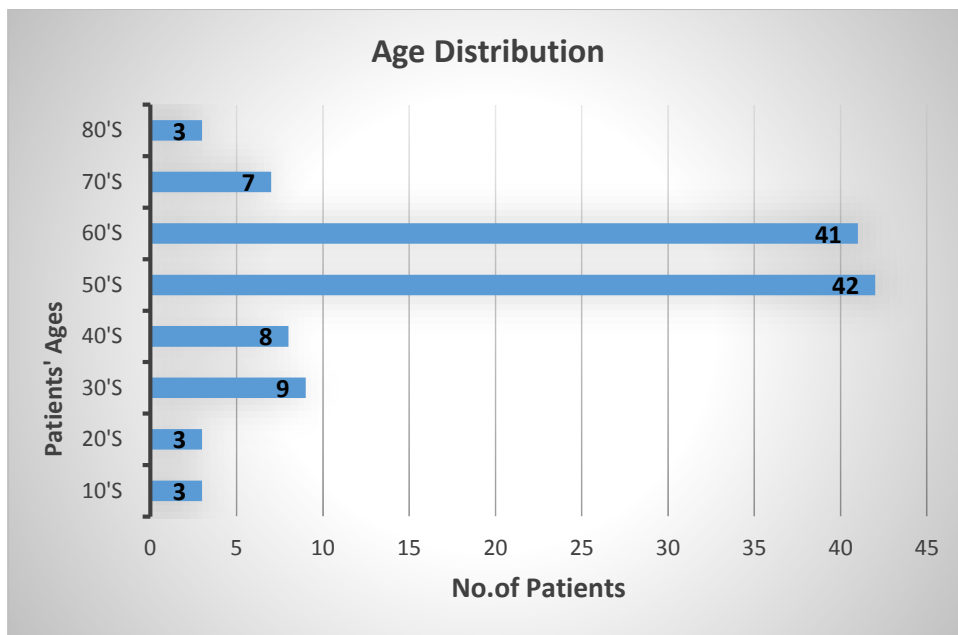
OPERATIONS

Provision of Dialysis

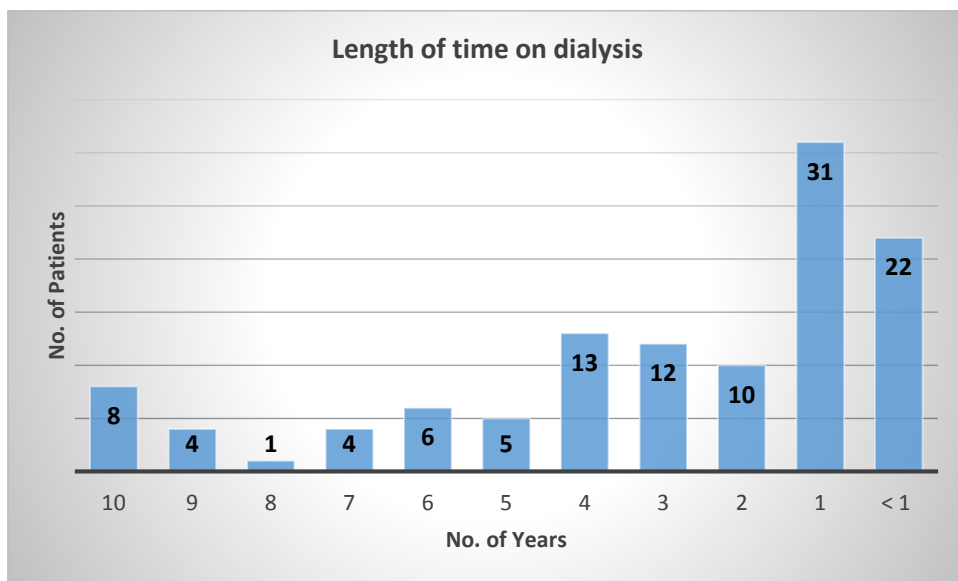
Permanent Patients

A total 116 local patients were given Haemo Dialysis therapy during the year. From this total, 40 were new patients whilst 29 passed away. As at 30 June 2015, there were 85 permanent patients, 79 in Upolu and 6 in Tuasivi.

Sixty five of the 116 patients were under the age of 60, and this is significant as it suggests longer years on dialysis.



Sixty three of the patients have been on dialysis for 2 or more years.



Holiday Patients

A total of 188 Haemo Dialysis therapy were given to 54 holiday patients, and this number will continue to rise as more overseas Samoans are confident with the services offered.

One such patient has returned permanently to live in Samoa, as dialysis is now offered here.

Vascular Surgeries

During the financial year, 52 people were given fistulas during the three trips by the Orchid Team out of Australia.

This important voluntary service is organised by Nurse Sala'ilua Naseri Cotter, and led by Vascular Surgeon Dr. John Bingley. This team fund their own airfares, accommodations and all consumables they use for the operations. The operations carried out in Samoa saves the Foundation more than T800,000.00, during this financial year..

A total of 84 temporary lines were put in by our local General Practitioners, 53 by Dr. Malama Tafuna'i and 31 by Dr. Ben Matalavea. These temporary lines are done whilst more permanent fistulas are awaited to be done by the Orchid Team.

From the 84 lines, 39 were of the slightly more permanent Tunnel Lines which costs NZ235.00 per tube.

These operations are vital as without them, dialysis could not be possible.

Clinical Direction

Clinical direction for the NKFS is through Nephrologist Dr. David Voss from New Zealand. During his two trips this year, 35 patients were consulted. In between his visits, constant liaisons are done between our local physicians, nurses and Dr. Voss to ensure safe therapy for the patients. NKFS funds only the airfares accommodations and meals for his trips.

NKFS continues to employ local General Practitioners to provide clinical guidance on a part time basis. With the employment of Leitualea Dr. Ben Matalavea as Clinical Director for the NHS in December 2014, the Foundation was fortunate to have the services of Dr. Malama Tafuna'i for Upolu and the continuation of Dr. Nola Gidlow for Savaii, at T150.00 an hour.

Dialysis Unit

Dependent Haemo Dialysis is a nurse intensive and led service. Sixteen Registered Nurses, 14 for Moto'otua and 2 for Tuasivi, are assisted by 4 Enrolled Nurses, in providing dialysis therapy to patients. One Senior Renal Nurse is completing Post Graduate studies in Australia.

During the Financial Year, a Consultant was procured through SWAp to review the operation of the Dialysis Unit. The review was conducted by Ms. Safa'ato'a Fereti, a long time Renal Nurse Manager for the Middlemore Hospital in New Zealand.

The Foundation is continuing to adopt recommendations given in the review.

Awareness, Early Detection and Pre-Dialysis Services

A total of 874 people were screened during the year. Of this number, 12 were noted in the Pre Dialysis Registry. Total number of people on the Pre Dialysis Registry now stands at 745, as at 30 June 2015.

Those in the Registry are required to attend weekly clinics, Thursdays and Fridays, so that treatments, advice and counselling is given to them and their relatives. The registry has now reached 495 names as at 30 June 2015. This number is divided as follows;

- i. 70 discharged to dialysis;
- ii. 72 passed away without being on dialysis;
- iii. 86 passed away but were on dialysis;
- iv. 53 attend regular clinical consultations;
- v. 214 do not attend;

The objective of the clinics include;

1. Retard the onset of complete kidney failure;
2. Prepare the patient and relatives for life on dialysis;
3. Provide counselling and advice to change lifestyles;
4. Teach patient and their relatives to do their own Haemo Dialysis therapy;
5. Give options to the patients on the different therapies or alternatives available;

Currently, only 53 of those registered turn up for the clinics, with the majority not making any effort. The Foundation are looking at other options so that treatments reach these people.

Awareness

Thirteen villages and schools were part of a sports and health program jointly run in partnership through the Ministry of Education, the Australian Government and NKFS. This program includes giving talks, materials and advice on ways to reduce the incidence of Non Communicable Diseases Medical screenings are also undertaken with results and recommendations discussed with the individuals on a face to face basis.

SUPPORT FRAMEWORK

BioMedical Unit

One Technician was added during the year to work at the Tuasivi Unit. This brings the number of Technicians to five. One of the five is currently completing his second year of a four course in Australia, whilst one had special two month training at the Middlemore Hospitals Renal Unit in October and November of 2014. These endeavours are to strengthen our Unit as they are the only people in Samoa with the capacity to look after the specialist equipment used.

Administration and Finance.

There were no additions during the year as priority is still with employing more nurses and technicians.

Board of Directors

The Board was able to submit for Parliament approval Amendments to the National Kidney Foundation of Samoa Act 2005, to enable changes in Board membership, and to also give legal footing for Management.

There were two replacements for the Board during the year as two Directors migrated for Educational and Employment reasons.

A LOOK TO THE FUTURE

- Keep pushing for a more suitable building for the efficient provision of its services;
- Push for new avenues for assistance to help with the shortage of resources;
- Expand early detection activities that people with impaired kidneys could be treated early;
- Establish avenues to entice those on the Pre Dialysis Registry to attend clinics;

FINANCIAL STATEMENTS – 30 JUNE 2014

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*Please address all correspondences
to the Controller and Chief Auditor*



AUDIT OFFICE

REPORT OF THE AUDIT OFFICE

TO THE BOARD OF DIRECTORS – NATIONAL KIDNEY FOUNDATION OF SAMOA

We have audited the accompanying financial statements of the National Kidney Foundation of Samoa, which comprise the balance sheet as at 30 June 2014, and the statements of income, changes in equity and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes. The Accounting Firm of Isitolo Leota, Chartered Accountants, assisted in this audit.

Responsibility for the Financial Statements

The Board of Directors is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards, the Public Bodies (Performance and Accountability) Act 2001 and the National Kidney Foundation of Samoa Act 2005. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the National Kidney Foundation of Samoa as at 30 June 2014, and of its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards, and also give in the prescribed manner the information required by the Public Bodies (Performance & Accountability) Act 2001 and the National Kidney Foundation of Samoa Act 2005.

Our audit was completed on the 30th October 2014 and our opinion is expressed as at that date.

Apia, Samoa
4 November 2014

C. Afele
Fuimaono Papali'i C.G. Afele
CONTROLLER AND AUDITOR-GENERAL

**NATIONAL KIDNEY FOUNDATION OF SAMOA
CERTIFICATION BY DIRECTORS
FOR THE YEAR ENDED 30 JUNE 2014**

We certify that the attached financial statements for the National Kidney Foundation of Samoa comprising of the Balance Sheet, Income Statement, Statement of Changes in Equity, Statement of Cash Flows and notes forming part of the financial statements for the year ended 30 June 2014:


- a) give a true and fair view of the matters to which they relate; and
- b) have been prepared in accordance with International Financial Reporting Standards; and
- c) comply with the Public Finance Management Act 2001 in relation to the form or content of financial statements made under the Public Bodies (Performance and Accountability) Act 2001.

We are not aware of any circumstances which would render any particulars included in the financial statements to be misleading or inaccurate.

We authorise the attached financial statements for issue on 30 / 10 / 2014 on behalf of the directors of the National Kidney Foundation of Samoa.


Signature

Dr. Monalisa Punivalu


Signature

GEORGINA LUI

CHAIRPERSON
National Kidney Foundation of Samoa
Apia, Samoa
30 / 10 / 2014

DIRECTOR
National Kidney Foundation of Samoa
Apia, Samoa
30 / 10 / 2014

**NATIONAL KIDNEY FOUNDATION OF SAMOA
BALANCE SHEET
FOR THE YEAR ENDED 30 JUNE 2014**

	Note	30 JUNE 2014 \$	30 JUNE 2013 \$
CAPITAL			
Contribution from Government of Samoa	3	1,183,885	1,183,885
Accumulated gains at end of year		1,800,660	2,989,915
		<u>2,984,545</u>	<u>4,173,800</u>
Represented by:			
CURRENT ASSETS			
Cash on hand and at bank	4	(12,044)	802,275
Term deposits	5	569,809	857,131
Other Debtors	6	26,606	1,280
Accrued income	7	26,281	20,171
		<u>610,652</u>	<u>1,680,857</u>
Less: CURRENT LIABILITIES			
Payables and accruals	8	153,234	104,637
Provision for staff leave	2(n)&9	51,123	50,078
Withholding tax payable		27,869	11,885
Deferred income	2(h)&10	51,590	108,660
		<u>283,816</u>	<u>275,260</u>
WORKING CAPITAL		326,836	1,405,597
Add: NON CURRENT ASSETS			
Property, Plant and Equipment	11	2,657,709	2,768,203
NET ASSETS		<u>2,984,545</u>	<u>4,173,800</u>

The relevant accompanying notes form an integral part of the above Balance Sheet.

**NATIONAL KIDNEY FOUNDATION OF SAMOA
INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014**

	Note	30 JUNE 2014 \$	30 JUNE 2013 \$
INCOME			
Government grant	2(g)	5,000,569	5,098,648
Donations		83,743	34,946
Patients treatment fees	12	142,550	136,400
Lifedrop		5,966	6,140
Grants related to assets	2(h)	57,070	99,958
Interest on bank accounts		17,331	20,028
Interest on term deposits		30,178	44,042
Gain on sale of fixed assets		6,353	-
Other income		883	1,386
		5,344,643	5,441,548
EXPENDITURES			
Depreciation	11	560,673	489,301
Salaries and wages	13	1,649,529	1,526,108
Allowances		240,692	212,022
Electricity		354,118	262,759
Medical supplies		1,953,100	1,687,144
Other supplies		45,282	59,311
Water		73,785	62,235
Audit fees		35,098	10,350
Board expenses	14	90,324	85,851
Communication costs		48,667	40,726
Professional services		2,639	500
Doubtful debts		1,340	340
Motor vehicle expenses		74,176	70,084
Travel		110,612	111,075
Administration expenses	15	1,293,863	963,990
		6,533,898	5,581,796
(Deficit)		(1,189,255)	(140,248)

The relevant accompanying notes form an integral part of the above Income Statement.

**NATIONAL KIDNEY FOUNDATION OF SAMOA
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2014**

	Note	Government Contribution \$	Accumulated Funds \$	Total \$
2013				
Balance at 1 July 2012		1,183,885	3,130,163	4,314,048
Deficit			(140,248)	(140,248)
Balance at 30 June 2013		1,183,885	2,989,915	4,173,800
2014				
Balance at 1 July 2013		1,183,885	2,989,915	4,173,800
Deficit			(1,189,255)	(1,189,255)
Balance at 30 June 2014		1,183,885	1,800,660	2,984,545

The relevant accompanying notes form an integral part of the above Statement of Changes in Equity.

**NATIONAL KIDNEY FOUNDATION OF SAMOA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2014**

	Note	30 JUNE 2014 \$	30 JUNE 2013 \$
CASH FLOWS FROM/(USED BY) OPERATING ACTIVITIES			
Cash receipts from government grants		5,000,569	5,098,648
Cash receipts from customers		219,037	206,364
Cash paid for expenses and employees		(5,907,600)	(5,078,653)
<i>Cash flows (used for)/from operating activities</i>	17	<u>(687,994)</u>	<u>226,359</u>
CASH FLOWS FROM/(USED BY) INVESTING ACTIVITIES			
Interest received on term deposits		30,178	44,042
Proceeds from sale of fixed assets		25,595	-
Purchases of Property, Plant and Equipment		(469,420)	(600,389)
<i>Cash flows used for investing activities</i>		<u>(413,647)</u>	<u>(556,347)</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS		(1,101,641)	(329,988)
Cash and Cash equivalents at beginning of year		1,659,406	1,989,394
CASH AND CASH EQUIVALENTS AT YEAR END	19	<u><u>557,765</u></u>	<u><u>1,659,406</u></u>
Represented by:			
NBS Revenue Account - 0102953025		-	683,860
NBS Operating Account - 0102953014		-	116,620
NBS Relief Account #5144359002		-	1,755
Westpac Bank Management Account #2000733242		(12,084)	-
Petty Cash Float		40	40
NBS Term deposit		69,809	67,771
SCB Term Deposit		500,000	789,360
		<u><u>557,765</u></u>	<u><u>1,659,406</u></u>

The relevant accompanying notes form an integral part of the above Statement of Cash Flows.

NATIONAL KIDNEY FOUNDATION OF SAMOA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2014

1. REPORTING ENTITY BACKGROUND

The National Kidney Foundation of Samoa was established by the National Kidney Foundation of Samoa Act 2005. It commenced operations on 1 July 2005. Its main purposes are to provide quality services and resources for kidney problems in Samoa in collaboration with the Government of Samoa and other non government organisations. Principal source of revenue is derived from grants from the Government of Samoa, donations, fundraising income and treatment of dialysis patients.

2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

Set out below is a summary of significant accounting policies adopted by the Foundation in the preparation of its financial statements.

a) Statement of Compliance

The financial statements are general purpose financial statements which has been prepared in accordance with:

These financial statements are prepared in accordance with the International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB).

In accordance with section 91 of the Public Finance Management Act 2001, Samoa National Kidney Foundation is designated as a Public Body, therefore it must also satisfy the reporting requirements under the Public Bodies (Performance & Accountability) Act 2001.

b) Basis of measurement

The financial statements are prepared on the basis of historical costs. Reporting financial statements in accordance with International Financial Reporting Standards (IFRS) requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period and future periods.

c) Functional and presentation currency

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

d) Going Concern

The going concern of the Foundation is assured by the Directors based on the grounds that the Foundation will be able to pay its debts as and when they fall due. However, this is dependent upon the continued availability of grants from the Government of Samoa.

e) Significant accounting judgements and estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses.

Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates recognised in the period in which the estimate is revised if the revision affects only that period and future periods.

**NATIONAL KIDNEY FOUNDATION OF SAMOA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2014**

2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f) Foreign currency

Transactions in foreign currency are translated to Samoan tala at the foreign exchange rate ruling at the date of the transaction. Amounts receivable and payable denominated in foreign currencies are translated at the rates of exchange ruling at balance sheet date. Foreign exchange differences arising on translation are recognised in the income statement.

g) Revenue Recognition

Grants from the Government of Samoa which are intended to support and finance the operations of the Foundation are taken to income in the period they are received.

Receivables for services, which have 30 day terms, are recognised at the nominal amounts due less any provision for bad and doubtful debts. Collectability of debts is reviewed at balance date. Provisions are made when collectability of the debt is no longer probable.

h) Deferred Income

Grants or Aid donated in the form of depreciable assets are capitalised in the year of receipt as well as the recognition of deferred income on the amount of the depreciable asset. The amortisation rate of the depreciable asset will be the same as the rate of depreciation under the Property, Plant & Equipment accounting policy (part (j)).

Grants related to assets are presented in the financial statements using the deferred income method whereby the grants are recognised as income on a systematic basis over the useful life of the related assets.

i) Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise of cash at bank and on hand and short term deposits.

j) Property, plant 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 rates are used for the depreciation of property, plant and equipment:-

Item	Annual rate
Motor vehicles	20% Straight line
Office equipment	20% Straight line
Medical equipment	20% & 33.33% Straight line
Equipment/tools	20% & 5% Straight line
Furniture and Fittings	20% Straight line
Computer software	20% Straight line
Building and improvements	5% Straight line
Generator	33.33% Straight line

**NATIONAL KIDNEY FOUNDATION OF SAMOA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2014**

2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k) Income Tax

For the purposes of the Income Tax Act 2012, the Foundation is deemed an institution established exclusively for charitable purposes and, as such, the income of the Foundation shall be exempt from taxation in accordance with section 10 of the National Kidney Foundation of Samoa Act 2005.

l) Value Added Goods and Services Tax (VAGST)

The Foundation does not lodge VAGST returns. Hence, all amounts in the income statement are shown inclusive of VAGST, as well as accounts payables which are also stated inclusive of VAGST (where applicable).

m) Comparative figures

Where necessary, comparative figures have been adjusted to conform with presentations adopted in the current year.

n) Employee entitlements

(i) Salaries and wages, annual leave and sick leave

Liabilities for employees' entitlements to salaries and wages, annual leave, sick leave and other current employee entitlements (that are expected to be paid within twelve months) are accrued at undiscounted amounts, and calculated at amounts expected to be paid as at reporting date.

Liabilities for other employee entitlements, which are not expected to be paid or settled within twelve months of reporting date, are accrued in respect of all employees at the present value of future amounts expected to be paid.

ii.) Superannuation contributions

The Foundation 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 contribution. Obligations for contributions to the defined contribution plan are recognised immediately in the income statement.

NATIONAL KIDNEY FOUNDATION OF SAMOA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2014

	30 JUNE 2014 \$	30 JUNE 2013 \$				
3. CONTRIBUTION FROM GOVERNMENT OF SAMOA						
The Government of Samoa contributed capital expenditure of \$1,183,885 to initially start the operation of the Unit in Samoa.						
The capital items were as follows:						
Medical devices per MOU	389,872	389,872				
Office equipment	10,483	10,483				
Equipment/tools	6,720	6,720				
Generator	30,000	30,000				
Building and improvements	746,810	746,810				
	1,183,885	1,183,885				
4. CASH ON HAND AND AT BANK						
Cash at bank - NBS Operating Account #0102953014	-	116,620				
Cash at bank - NBS Revenue Account #0102953025	-	683,860				
Cash at bank - NBS Relief Account #5144359002	-	1,755				
Cash at bank - Westpac Bank Business Cash Management Account #2000733242	(12,084)	-				
Cash on hand - Petty Cash float	40	40				
	(12,044)	802,275				
5. TERM DEPOSITS						
National Bank (NBS)	69,809	67,771				
Samoa Commercial Bank (SCB)	500,000	789,360				
	569,809	857,131				
<u>Terms & Conditions:</u>						
<u>Bank</u>	<u>A/c Number</u>	<u>Term</u>	<u>Maturity date</u>	<u>Interest Rate</u>		
NBS	102953	12 mths	24/3/15	3.50%	69,809	67,771
SCB	0232920-403	12 mths	10/9/13	4.00%	-	134,232
SCB	0232920-407	12 mths	29/6/13	4.00%	-	239,205
SCB	0232920-409	12 mths	17/8/13	4.00%	-	291,904
SCB	0232920-411	12 mths	2/7/13	4.00%	-	124,018
SCB	0232920-412	12 mths	11/9/14	5.50%	250,000	-
SCB	0232920-413	12 mths	11/9/14	5.50%	250,000	-
					569,809	857,131
6. OTHER DEBTORS						
Local Patient treatment fees	2,740	1,620				
Less Provision for doubtful debts (<i>Refer Note 16</i>)	(1,680)	(340)				
* SWAP TA - Safaatoa Fereti	25,546	-				
	26,606	1,280				

* (Note: Due to the delay in payment processing by SWAP, the Foundation paid for SWAP Technical Consultant, Safaatoa Fereti, travel and accommodation costs, which in turn were fully reimbursed to the Foundation on 2/7/14).

NATIONAL KIDNEY FOUNDATION OF SAMOA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2014

	30 JUNE 2014 \$	30 JUNE 2013 \$
7. ACCRUED INCOME		
Accrued Interest on term deposits	26,066	19,934
Accrued Lifedrops collections	215	237
	<u>26,281</u>	<u>20,171</u>
8. PAYABLES AND ACCRUALS		
Audit Office	2,300	10,350
Isitolo Leota Chartered Accountants	19,446	-
Electric Power Corporation	65,348	45,456
Digicel	2,346	2,007
Bluesky SamoaTel	664	622
Business Systems Ltd	1,880	-
Samoa Water Authority	5,812	5,947
Le Vai Ltd	-	504
Maluafofou Service Station	1,735	774
Bluebird Lumber & Hardware Co. Ltd	315	-
Le Amataga Trading Ltd	765	-
Aluminium Designs	350	-
AR&M Nauer	884	-
Transam Samoa Ltd	-	1,167
Arco Chemicals Ltd	4,400	4,400
Selprize Ltd	320	-
Samatic Co. Ltd	1,240	-
Gourmet Seafood	-	207
Navigato Enterprise Ltd	-	139
Computer Services Ltd	1,702	2,600
Comptech	-	730
Dr Ben Matalavea	1,752	2,190
Pacific Trade & Industry Co. Ltd	660	-
Directors membership fees (SID)	7,000	-
Directors fees	1,381	-
Salaries and wages	32,935	27,544
	<u>153,234</u>	<u>104,637</u>
9. PROVISION FOR STAFF LEAVE		
Provision for annual leave	30,784	33,167
Provision for sick leave	20,339	16,911
	<u>51,123</u>	<u>50,078</u>

NATIONAL KIDNEY FOUNDATION OF SAMOA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2014

	30 JUNE 2014 \$	30 JUNE 2013 \$
10. DEFERRED INCOME		
Grant from Govt. of India (3 dialysis machines)	-	-
Grant from Govt. of Italy (3 dialysis machines)	-	8,195
Grant from Govt. of India (6 portable water treatment machines)	-	19,581
Grant from Govt. of India (3 dialysis machines)	51,590	80,885
	<u>51,590</u>	<u>108,660</u>

In March 2008, the Government of India donated 3 dialysis machines for the dialysis unit with an approximate total value of SAT\$146,460 (NZD\$72,000).
Furthermore, in October 2008, the Government of Italy granted 3 additional dialysis machines for the Foundation valued at SAT\$139,839 (NZD\$80,100).
In June 2009, the Government of India donated 6 portable water treatment machines for the dialysis unit valued at SAT\$105,208.87 (NZD\$65,029.60).
In April 2011, 3 additional dialysis machines were donated from the Government of India valued at approximate of SAT\$146,471.66 (NZD\$80,120.00).

11. PROPERTY, PLANT AND EQUIPMENT

30 JUNE 2014	Motor Vehicle \$	Office Equipment \$	Medical Equipment \$	Equipment/ Tools \$	Furniture & Fittings \$	Computer Software \$	Generator \$	Building and Improvements \$	TOTAL \$
COST									
Balance as at 1 July 2013	229,000	302,921	2,108,775	131,968	149,742	7,453	88,261	2,232,635	5,250,754
Additions	85,000	31,578	333,278	(6,863)	19,902	3,669		2,856	469,420
Disposals	(100,000)	(39,423)							(139,423)
Balance as at 30 June 2014	<u>214,000</u>	<u>295,076</u>	<u>2,442,053</u>	<u>125,105</u>	<u>169,644</u>	<u>11,122</u>	<u>88,261</u>	<u>2,235,491</u>	<u>5,580,751</u>
ACCUMULATED DEPRECIATION									
Balance as at 1 July 2013	192,838	216,387	1,153,817	66,401	87,498	5,822	69,970	689,818	2,482,551
Depreciation	30,297	32,793	329,941	17,325	19,813	911	18,253	111,340	560,673
Disposals	(84,056)	(36,126)	-						(120,182)
Balance as at 30 June 2014	<u>139,079</u>	<u>213,054</u>	<u>1,483,758</u>	<u>83,726</u>	<u>107,311</u>	<u>6,733</u>	<u>88,223</u>	<u>801,158</u>	<u>2,923,042</u>
CARRYING AMOUNT									
30 June 2014	<u>74,921</u>	<u>82,022</u>	<u>958,295</u>	<u>41,379</u>	<u>62,333</u>	<u>4,389</u>	<u>38</u>	<u>1,434,333</u>	<u>2,657,709</u>

30 JUNE 2013	Motor Vehicle \$	Office Equipment \$	Medical Equipment \$	Equipment/ Tools \$	Furniture & Fittings \$	Computer Software \$	Generator \$	Building and Improvements \$	TOTAL \$
COST									
Balance as at 1 July 2012	229,000	278,936	1,609,027	127,301	114,189	7,453	88,261	2,196,198	4,650,364
Additions		23,985	499,748	4,667	35,553			36,437	600,390
Disposals									-
Balance as at 30 June 2013	<u>229,000</u>	<u>302,921</u>	<u>2,108,775</u>	<u>131,968</u>	<u>149,742</u>	<u>7,453</u>	<u>88,261</u>	<u>2,232,635</u>	<u>5,250,754</u>
ACCUMULATED DEPRECIATION									
Balance as at 1 July 2012	162,838	187,522	883,418	49,558	74,534	4,765	50,554	580,061	1,993,250
Depreciation	30,000	28,865	270,399	16,843	12,964	1,057	19,416	109,757	489,301
Disposals									-
Balance as at 30 June 2013	<u>192,838</u>	<u>216,387</u>	<u>1,153,817</u>	<u>66,401</u>	<u>87,498</u>	<u>5,822</u>	<u>69,970</u>	<u>689,818</u>	<u>2,482,551</u>
CARRYING AMOUNT									
30 June 2013	<u>36,162</u>	<u>86,534</u>	<u>954,958</u>	<u>65,567</u>	<u>62,244</u>	<u>1,631</u>	<u>18,291</u>	<u>1,542,817</u>	<u>2,768,203</u>

12. PATIENTS TREATMENT FEES

Local Patients	110,550	101,440
Holiday Patients	32,000	34,960
	<u>142,550</u>	<u>136,400</u>

13. SALARIES & WAGES

Salaries and Wages	1,534,339	1,450,195
NPF contribution	76,717	70,464
ACC levy	15,343	14,093
Employees benefits	23,130	(8,644)
	<u>1,649,529</u>	<u>1,526,108</u>

NATIONAL KIDNEY FOUNDATION OF SAMOA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2014

	30 JUNE 2014 \$	30 JUNE 2013 \$
14. BOARD EXPENSES		
Allowances	20,203	25,092
Caterings	9,367	1,897
Directors fees	51,080	50,500
Directors membership fees (SID)	7,000	7,000
Course/Workshop fees (SID)	950	1,310
Meeting expenses	1,724	52
	90,324	85,851
15. ADMINISTRATION EXPENSES		
Accommodation	66,013	63,402
Advertising & Promotions	29,531	12,949
Bank charges	3,084	2,592
Cleaning	56,375	59,219
Catering	11,753	13,136
Freight/Duty	804,436	567,571
Ground maintenance	1,855	387
Handling/Delivery fees	166,861	93,785
Insurance	7,469	4,939
Interest on overdraft	405	4
Patient fee reimbursement	210	300
Plumbing costs	1,939	1,634
Postage/Courier	813	409
Registration	690	6,955
Rent	580	-
Repairs & maintenance - building	26,294	46,270
Repairs & maintenance - equipment/tools	56,287	25,626
Repairs & maintenance - furniture	2,703	-
Staff training	2,280	1,090
Printing & Stationeries	24,313	26,097
Sundry expenses	14,971	20,431
Safety gears	2,440	10,594
Vehicle hire	12,561	6,600
Total Administration Expenses	1,293,863	963,990

NATIONAL KIDNEY FOUNDATION OF SAMOA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2014

	30 JUNE 2014 \$	30 JUNE 2013 \$
16. PROVISION FOR DOUBTFUL DEBTS		
Opening balance at beginning of year	340	-
less: Doubtful debts reversed	-	-
	340	
add: Doubtful debts provided for	1,340	340
less: Write-off Bad debts	-	-
Closing balance at end of year	1,680	340
17. RECONCILIATION OF NET RESULT TO CASH FROM OPERATING ACTIVITIES		
Net result for the period	(1,189,255)	(140,248)
Non-cash items		
Depreciation	560,673	489,301
Grants related to assets	(57,070)	(99,958)
	503,603	389,343
Movements in Working Capital Items		
Accrued income	(6,110)	6,574
Other debtors	(25,326)	890
Payables and accruals	48,598	13,695
Provision for staff leave	1,045	(8,645)
Withholding tax payable	15,984	8,792
	34,191	21,306
Items classified as investing activities		
Interest received on term deposits	(30,178)	(44,042)
Proceeds from sale of fixed assets	(6,355)	-
	(36,533)	(44,042)
Net Cash flows from operating activities	(687,994)	226,359

NATIONAL KIDNEY FOUNDATION OF SAMOA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2014

18. RELATED PARTY DISCLOSURES

Board of Directors

The Directors of the Foundation during the financial period were:

Dr. Monalisa Punivalu (Chairperson)

Rev. Brenda R Sio (Director) - *resigned on the 30 January 2014*

Peseta Dr Desmond Lee Hang (Director)

Peseta Eseta Faafu Hope (Director)

Rev Dr Upolu LumaVaai (Director) - *resigned on the 30 January 2014*

Georgina Lui (Director)

Rev. A Mautofu Fuimaono (Director)

	30 JUNE 2014 \$	30 JUNE 2013 \$
i) <i>Directors compensation</i>		
Allowances	20,203	25,092
Caterings	9,367	1,897
Directors fees	51,080	50,500
Directors membership fees (SID)	7,000	7,000
Course/ Workshop fees (SID)	950	1,310
Meeting expenses	1,724	52
	<u>90,324</u>	<u>85,851</u>
ii) <i>Key personnel costs</i>		
The remuneration of key personnel during the year were as follows:		
Salaries and short term employment benefits	229,201	180,775
	<u>229,201</u>	<u>180,775</u>

19. NOTES TO STATEMENT OF CASH FLOWS

NBS Revenue Account - 0102953025	-	683,860
NBS Operating Account - 0102953014	-	116,620
NBS Relief Account #5144359002	-	1,755
Westpac Bank Management Account #2000733242	(12,084)	-
Petty Cash Float	40	40
NBS Term deposit	69,809	67,771
SCB Term Deposit	500,000	789,360
	<u>557,765</u>	<u>1,659,406</u>

20. LEASE COMMITMENTS

There is no formal lease arrangements associated with the Foundation's use of buildings at Motootua.

21. CAPITAL COMMITMENTS

The Directors are not aware of any capital commitments as at 30 June 2014 (2013: SAT\$nil).

22. CONTINGENT LIABILITIES

The Directors are not aware of any contingent liabilities as at 30 June 2014 (2013: SAT\$nil).

23. APPROVAL OF FINANCIAL STATEMENTS

These financial statements were approved by the board of directors and authorised for issue on the 30 October 2014.

FINANCIAL STATEMENTS – 30 JUNE 2015

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*Please address all correspondences
to the Controller and Chief Auditor*



AUDIT OFFICE

REPORT OF THE AUDIT OFFICE

TO THE BOARD OF DIRECTORS – NATIONAL KIDNEY FOUNDATION OF SAMOA

We have audited the accompanying financial statements of the National Kidney Foundation of Samoa, which comprise the balance sheet as at 30 June 2015, and the statements of income, changes in equity and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes. The Accounting Firm of Isitolo Leota, Chartered Accountants, assisted in this audit.

Responsibility for the Financial Statements

The Management and Board of Directors are responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards, the Public Bodies (Performance and Accountability) Act 2001 and the National Kidney Foundation of Samoa Act 2005. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Management and Board of Directors, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the National Kidney Foundation of Samoa as at 30 June 2015, and of its financial performance, changes in equity and cash flows for the year then ended in accordance with International Financial Reporting Standards, and also give in the prescribed manner the information required by the Public Finance Management Act 2001, Public Bodies (Performance & Accountability) Act 2001 and the National Kidney Foundation of Samoa Act 2005.

Our audit was completed on the 16th October 2015 and our opinion is expressed as at that date.

Apia, Samoa
27 October 2015

C. G. Afele
Fuimaono Papali'i C.G. Afele
CONTROLLER AND AUDITOR-GENERAL

**NATIONAL KIDNEY FOUNDATION OF SAMOA
CERTIFICATION BY DIRECTORS
FOR THE YEAR ENDED 30 JUNE 2015**

We certify that the attached financial statements for the National Kidney Foundation of Samoa comprising of the Balance Sheet, Income Statement, Statement of Changes in Equity, Statement of Cash Flows and notes forming part of the financial statements for the year ended 30 June 2015:

- a) give a true and fair view of the matters to which they relate; and
- b) have been prepared in accordance with International Financial Reporting Standards; and
- c) comply with the Public Finance Management Act 2001 in relation to the form or content of financial statements made under the Public Bodies (Performance and Accountability) Act 2001.

We are not aware of any circumstances which would render any particulars included in the financial statements to be misleading or inaccurate.

We authorise the attached financial statements for issue on 16 / 10 / 2015 on behalf of the directors of the National Kidney Foundation of Samoa.



Signature

Dr. Monalisa Punivalu



Signature

Tuu'u Amaramo Sialaoa

CHAIRPERSON
National Kidney Foundation of Samoa
Apia, Samoa
16 / 10 / 2015

DIRECTOR
National Kidney Foundation of Samoa
Apia, Samoa
16 / 10 / 2015

NATIONAL KIDNEY FOUNDATION OF SAMOA
BALANCE SHEET
AS AT 30 JUNE 2015

	Note	30 JUNE 2015 \$	30 JUNE 2014 \$
CAPITAL			
Contribution from Government of Samoa	3	1,183,885	1,183,885
Accumulated gains at end of year		1,261,532	1,800,660
		<u>2,445,417</u>	<u>2,984,545</u>
Represented by:			
CURRENT ASSETS			
Cash on hand and at bank	4	317,286	(12,044)
Term deposits	5	72,253	569,809
Other Debtors	6	3,490	26,606
Accrued income	7	99,123	26,281
		<u>492,152</u>	<u>610,652</u>
Less: CURRENT LIABILITIES			
Payables and accruals	8	113,479	153,234
Provision for staff leave	2(n) & 9	54,132	51,123
Withholding tax payable		9,383	27,869
Deferred income	2(h) & 10	22,296	51,590
		<u>199,290</u>	<u>283,816</u>
WORKING CAPITAL		292,862	326,836
Add: NON CURRENT ASSETS			
Property, Plant and Equipment	11	2,152,555	2,657,709
NET ASSETS		<u>2,445,417</u>	<u>2,984,545</u>

The relevant accompanying notes form an integral part of the above Balance Sheet.

NATIONAL KIDNEY FOUNDATION OF SAMOA
INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2015

		30 JUNE 2015 \$	30 JUNE 2014 \$
INCOME			
Government grant	2(g)	5,703,759	5,000,569
Donations		74,652	83,743
Patients treatment fees	12	173,390	142,550
Lifedrop		5,671	5,966
Grants related to assets	2(h)	29,294	57,070
Interest on bank accounts		5,228	17,331
Interest on term deposits		679	30,178
Gain on disposal of fixed assets		-	6,353
Other income		392	883
		5,993,065	5,344,643
EXPENDITURES			
Depreciation	11	514,612	560,673
Salaries and wages	13	1,684,589	1,649,529
Allowances		284,122	240,692
Electricity		379,571	354,118
Medical supplies	2(o)	2,151,205	1,953,100
Other supplies		44,820	45,282
Water		46,973	73,785
Audit fees		35,098	35,098
Audit fees - under accrued 2013/2014		1,852	-
Board expenses	14	77,524	90,324
Communication costs		47,780	48,667
Professional services		49,082	2,639
Doubtful debts		1,060	1,340
Motor vehicle expenses		54,365	74,176
Travel		65,821	110,612
Administration expenses	15	1,093,719	1,293,863
		6,532,194	6,533,898
(Deficit)		(539,128)	(1,189,255)

The relevant accompanying notes form an integral part of the above Income Statement.

NATIONAL KIDNEY FOUNDATION OF SAMOA
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2015

	Note	Government Contribution \$	Accumulated Funds \$	Total \$
2013				
Balance at 1 July 2012		1,183,885	3,130,163	4,314,048
Deficit			(140,248)	(140,248)
Balance at 30 June 2013		1,183,885	2,989,915	4,173,800
2014				
Balance at 1 July 2013		1,183,885	2,989,915	4,173,800
Deficit			(1,189,255)	(1,189,255)
Balance at 30 June 2014		1,183,885	1,800,660	2,984,545
2015				
Balance at 1 July 2014		1,183,885	1,800,660	2,984,545
Deficit			(539,128)	(539,128)
Balance at 30 June 2015		1,183,885	1,261,532	2,445,417

The relevant accompanying notes form an integral part of the above Statement of Changes in Equity.

NATIONAL KIDNEY FOUNDATION OF SAMOA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2015

	30 JUNE 2015	30 JUNE 2014
Note	\$	\$
CASH FLOWS FROM/(USED BY) OPERATING ACTIVITIES		
Cash receipts from government grants	5,605,523	5,000,569
Cash receipts from customers	286,599	219,037
Cash paid for expenses and employees	(6,072,814)	(5,907,600)
<i>Cash flows (used for)/from operating activities</i>	17 (180,692)	(687,994)
CASH FLOWS FROM/(USED BY) INVESTING ACTIVITIES		
Interest received on term deposits	21,923	30,178
Proceeds from sale of fixed assets	-	25,595
Purchases of Property, Plant and Equipment	(9,458)	(469,420)
<i>Cash flows used for investing activities</i>	12,465	(413,647)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(168,227)	(1,101,641)
Cash and Cash equivalents at beginning of year	557,765	1,659,406
CASH AND CASH EQUIVALENTS AT YEAR END	389,538	557,765
Represented by:		
Westpac Bank Business Cash Management Account #2000733242	317,246	(12,084)
Petty Cash Float	40	40
NBS Term deposit	72,253	69,809
SCB Term Deposit	-	500,000
	389,538	557,765

The relevant accompanying notes form an integral part of the above Statement of Cash Flows.

NATIONAL KIDNEY FOUNDATION OF SAMOA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

1. REPORTING ENTITY BACKGROUND

The National Kidney Foundation of Samoa was established by the National Kidney Foundation of Samoa Act 2005. It commenced operations on 1 July 2005. Its main purposes are to provide quality services and resources for kidney problems in Samoa in collaboration with the Government of Samoa and other non government organisations. Principal source of revenue is derived from grants from the Government of Samoa, donations, fundraising income and treatment of dialysis patients.

2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

Set out below is a summary of significant accounting policies adopted by the Foundation in the preparation of its financial statements.

a) Statement of Compliance

The financial statements are general purpose financial statements which has been prepared in accordance with:

- International Financial Reporting Standards (IFRS), issued by the International Accounting Standards Board (IASB).
- In accordance with section 91 of the Public Finance Management Act 2001, Samoa National Kidney Foundation is designated as a Public Body, therefore it must also satisfy the reporting requirements under the Public Bodies (Performance & Accountability) Act 2001.

b) Basis of measurement

The financial statements are prepared on the basis of historical costs. Reporting financial statements in accordance with International Financial Reporting Standards (IFRS) requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period and future periods.

c) Functional and presentation currency

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

d) Going Concern

The going concern of the Foundation is assured by the Directors based on the grounds that the Foundation will be able to pay its debts as and when they fall due. However, this is dependent upon the continued availability of grants from the Government of Samoa.

e) Significant accounting judgements and estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses.

Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates recognised in the period in which the estimate is revised if the revision affects only that period and future periods.

**NATIONAL KIDNEY FOUNDATION OF SAMOA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015**

2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f) Foreign currency

Transactions in foreign currency are translated to Samoan tala at the foreign exchange rate ruling at the date of the transaction. Amounts receivable and payable denominated in foreign currencies are translated at the rates of exchange ruling at balance sheet date. Foreign exchange differences arising on translation are recognised in the income statement.

g) Revenue Recognition

Grants from the Government of Samoa which are intended to support and finance the operations of the Foundation are taken to income in the period they are received.

Receivables for services, which have 30 day terms, are recognised at the nominal amounts due less any provision for bad and doubtful debts. Collectability of debts is reviewed at balance date.

Provisions are made when collectability of the debt is no longer probable.

h) Deferred Income

Grants or Aid donated in the form of depreciable assets are capitalised in the year of receipt as well as the recognition of deferred income on the amount of the depreciable asset. The amortisation rate of the depreciable asset will be the same as the rate of depreciation under the Property, Plant & Equipment accounting policy (part (j)).

Grants related to assets are presented in the financial statements using the deferred income method whereby the grants are recognised as income on a systematic basis over the useful life of the related assets.

i) Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise of cash at bank and on hand as well as short term deposits.

j) Property, plant 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 rates are used for the depreciation of property, plant and equipment:-

Item	Annual rate
Motor vehicles	20% Straight line
Office equipment	20% Straight line
Medical equipment	20% & 33.33% Straight line
Equipment/tools	20% & 5% Straight line
Furniture and Fittings	20% Straight line
Computer software	20% Straight line
Building and improvements	5% Straight line
Generator	33.33% Straight line

NATIONAL KIDNEY FOUNDATION OF SAMOA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k) Income Tax

For the purposes of the Income Tax Act 2012, the Foundation is deemed an institution established exclusively for charitable purposes and, as such, the income of the Foundation shall be exempt from taxation in accordance with section 10 of the National Kidney Foundation of Samoa Act 2005.

l) Value Added Goods and Services Tax (VAGST)

The Foundation does not lodge VAGST returns. Hence, all amounts in the income statement are shown inclusive of VAGST, as well as accounts receivables and payables which are also stated inclusive of VAGST (where applicable).

m) Comparative figures

Where necessary, comparative figures have been adjusted to conform with presentations adopted in the current year.

n) Employee entitlements

(i) Salaries and wages, annual leave and sick leave

Liabilities for employees' entitlements to salaries and wages, annual leave, sick leave and other current employee entitlements (that are expected to be paid within twelve months) are accrued at undiscounted amounts, and calculated at amounts expected to be paid as at reporting date.

Liabilities for other employee entitlements, which are not expected to be paid or settled within twelve months of reporting date, are accrued in respect of all employees at the present value of future amounts expected to be paid.

ii.) Superannuation contributions

The Foundation 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 contribution. Obligations for contributions to the defined contribution plan are recognised immediately in the income statement.

o) Medical supplies

Stocks of medical supplies are recorded as expenditures as they are not intended for sale but rather are utilised in the normal daily operation of the Foundation. Similarly, costs for freight/duty plus handling/delivery fees of medical shipments are recorded as expenditures when incurred.

NATIONAL KIDNEY FOUNDATION OF SAMOA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

	30 JUNE 2015 \$	30 JUNE 2014 \$				
3. CONTRIBUTION FROM GOVERNMENT OF SAMOA						
The Government of Samoa contributed capital expenditure of \$1,183,885 to initially start the operation of the Unit in Samoa.						
The capital items were as follows:						
Medical devices per MOU	389,872	389,872				
Office equipment	10,483	10,483				
Equipment/tools	6,720	6,720				
Generator	30,000	30,000				
Building and improvements	746,810	746,810				
	1,183,885	1,183,885				
4. CASH ON HAND AND AT BANK						
Cash at bank - Westpac Bank Account #2000733242	317,246	(12,084)				
Cash on hand - Petty Cash float	40	40				
	317,286	(12,044)				
5. TERM DEPOSITS						
National Bank of Samoa (NBS)	72,253	69,809				
Samoa Commercial Bank (SCB)	-	500,000				
	72,253	569,809				
<i>Terms & Conditions:</i>						
<i>Bank</i>	<i>A/c Number</i>	<i>Term</i>	<i>Maturity date</i>	<i>Interest Rate</i>		
NBS	102953	12 mths	24/3/16	3.50%	72,253	69,809
SCB	0232920-412	12 mths	11/9/14	5.50%	-	250,000
SCB	0232920-413	12 mths	11/9/14	5.50%	-	250,000
					72,253	569,809
6. OTHER DEBTORS						
Local Patient treatment fees	6,230	2,740				
Less Provision for doubtful debts (<i>Refer Note 16</i>)	(2,740)	(1,680)				
* SWAP TA - Safaatoa Fereti	-	25,546				
	3,490	26,606				
<i>* (Note: Due to the delay in payment processing by SWAP, the Foundation paid for SWAP Technical Consultant, Safaatoa Fereti, travel and accomodation costs, which in turn were fully reimbursed to the Foundation on 2 July 2014).</i>						
7. ACCRUED INCOME						
Accrued Interest on term deposits	679	26,066				
Accrued Lifedrops collections	209	215				
1st Supplementary 2014/2015 Grant Receivable	70,000	-				
2nd Supplementary 2014/2015 Grant Receivable	28,236	-				
	99,123	26,281				

NATIONAL KIDNEY FOUNDATION OF SAMOA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

	30 JUNE 2015 \$	30 JUNE 2014 \$
8. PAYABLES AND ACCRUALS		
Audit Office	2,300	2,300
Isitolo Leota Public Accountants	32,798	19,446
Electric Power Corporation	305	65,348
Digicel	2,300	2,346
Bluesky SamoaTel	636	664
Business Systems Ltd	-	1,880
Samoa Water Authority	4,873	5,812
Maluafofou Service Station	-	1,735
Bluebird Lumber & Hardware Co. Ltd	-	315
Le Amataga Trading Ltd	-	765
Aluminium Designs	-	350
AR&M Nauer	-	884
Arco Chemicals Ltd	-	4,400
Selprize Ltd	-	320
Samatic Co. Ltd	-	1,240
Computer Services Ltd	1,490	1,702
Tisaan Graphics Design	405	-
Ministry for Revenue	13,159	-
EBOS Ltd	3,640	-
Dr Ben Matalavea	-	1,752
Pacific Trade & Industry Co. Ltd	-	660
Samoa Institute of Directors	7,000	7,000
Directors fees	-	1,381
Salaries and wages	44,573	32,934
	113,479	153,234
9. PROVISION FOR STAFF LEAVE		
Provision for annual leave	32,080	30,784
Provision for sick leave	22,052	20,339
	54,132	51,123
10. DEFERRED INCOME		
Grant from Government of India (3 dialysis machines)	22,296	51,590
	22,296	51,590

In March 2008, the Government of India donated 3 dialysis machines for the dialysis unit with an approximate total value of SAT\$146,460 (NZD\$72,000).

Furthermore, in October 2008, the Government of Italy granted 3 additional dialysis machines for the Foundation valued at SAT\$139,839 (NZD\$80,100).

In June 2009, the Government of India donated 6 portable water treatment machines for the dialysis unit valued at SAT\$105,208.87 (NZD\$65,029.60).

In April 2011, 3 additional dialysis machines were donated from the Government of India valued at approximate of SAT\$146,471.66 (NZD\$80,120.00).

NATIONAL KIDNEY FOUNDATION OF SAMOA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

11. PROPERTY, PLANT AND EQUIPMENT

<u>30 JUNE 2015</u>	Motor Vehicle \$	Office Equipment \$	Medical Equipment \$	Equipment/ Tools \$	Furniture & Fittings \$	Computer Software \$	Generator \$	Building & Improvements \$	TOTAL \$
COST									
Balance as at 1 July 2014	214,000	295,076	2,442,053	125,105	169,644	11,122	88,261	2,235,491	5,580,751
Additions		6,810		2,648					9,458
Disposals									
Balance as at 30 June 2015	<u>214,000</u>	<u>301,886</u>	<u>2,442,053</u>	<u>127,753</u>	<u>169,644</u>	<u>11,122</u>	<u>88,261</u>	<u>2,235,491</u>	<u>5,590,209</u>
ACCUMULATED DEPRECIATION									
Balance as at 1 July 2014	139,079	213,054	1,483,758	83,726	107,311	6,733	88,223	801,158	2,923,042
Depreciation	18,944	33,389	310,714	17,721	21,263	1,176	38	111,367	514,612
Disposals									
Balance as at 30 June 2015	<u>158,023</u>	<u>246,443</u>	<u>1,794,472</u>	<u>101,447</u>	<u>128,574</u>	<u>7,909</u>	<u>88,261</u>	<u>912,525</u>	<u>3,437,654</u>
CARRYING AMOUNT									
30 June 2015	<u>55,977</u>	<u>55,443</u>	<u>647,581</u>	<u>26,306</u>	<u>41,070</u>	<u>3,213</u>	<u>0</u>	<u>1,322,966</u>	<u>2,152,555</u>
<u>30 JUNE 2014</u>	Motor Vehicle \$	Office Equipment \$	Medical Equipment \$	Equipment/ Tools \$	Furniture & Fittings \$	Computer Software \$	Generator \$	Building & Improvements \$	TOTAL \$
COST									
Balance as at 1 July 2013	229,000	302,921	2,108,775	131,968	149,742	7,453	88,261	2,232,635	5,250,754
Additions	85,000	31,578	333,278	(6,863)	19,902	3,669		2,856	469,420
Disposals	(100,000)	(39,423)							(139,423)
Balance as at 30 June 2014	<u>214,000</u>	<u>295,076</u>	<u>2,442,053</u>	<u>125,105</u>	<u>169,644</u>	<u>11,122</u>	<u>88,261</u>	<u>2,235,491</u>	<u>5,580,751</u>
ACCUMULATED DEPRECIATION									
Balance as at 1 July 2013	192,838	216,387	1,153,817	66,401	87,498	5,822	69,970	689,818	2,482,551
Depreciation	30,297	32,793	329,941	17,325	19,813	911	18,253	111,340	560,673
Disposals	(84,056)	(36,126)							(120,182)
Balance as at 30 June 2014	<u>139,079</u>	<u>213,054</u>	<u>1,483,758</u>	<u>83,726</u>	<u>107,311</u>	<u>6,733</u>	<u>88,223</u>	<u>801,158</u>	<u>2,923,042</u>
CARRYING AMOUNT									
30 June 2014	<u>74,921</u>	<u>82,022</u>	<u>958,295</u>	<u>41,379</u>	<u>62,333</u>	<u>4,389</u>	<u>38</u>	<u>1,434,333</u>	<u>2,657,709</u>

NATIONAL KIDNEY FOUNDATION OF SAMOA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

	30 JUNE 2015 \$	30 JUNE 2014 \$
12. PATIENTS TREATMENT FEES		
Local Patients	119,090	110,550
Holiday Patients	54,300	32,000
	173,390	142,550
13. SALARIES & WAGES		
Salaries and Wages	1,584,369	1,534,339
NPF contribution	78,448	76,717
ACC levy	18,763	15,343
Employees benefits	3,009	23,130
	1,684,589	1,649,529
14. BOARD EXPENSES		
Allowances	18,975	20,203
Caterings	2,560	9,367
Directors fees	47,244	51,080
Directors membership fees (SID)	7,000	7,000
Course/Workshop fees (SID)	160	950
Meeting expenses	1,585	1,724
	77,524	90,324
15. ADMINISTRATION EXPENSES		
Accommodation	26,955	66,013
Advertising & Promotions	31,873	29,531
Bank charges	2,325	3,084
Cleaning	51,895	56,375
Catering	16,133	11,753
Freight/Duty	546,715	804,436
Ground maintenance	564	1,855
Handling/Delivery fees	128,429	166,861
Insurance	4,547	7,469
Interest on overdraft	34	405
Patient fee reimbursement	-	210
Plumbing costs	3,243	1,939
Postage/Courier	-	813
Registration	1,340	690
Rent	-	580
Repairs & maintenance - building	32,583	26,294
Repairs & maintenance - equipment/tools	189,826	56,287
Repairs & maintenance - furniture	-	2,703
Staff training	3,174	2,280
Printing & Stationeries	19,283	24,313
Sundry expenses	15,322	14,971
Safety gears	9,951	2,440
Vehicle hire	9,529	12,561
Total Administration Expenses	1,093,719	1,293,863

NATIONAL KIDNEY FOUNDATION OF SAMOA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

	30 JUNE 2015 \$	30 JUNE 2014 \$
16. PROVISION FOR DOUBTFUL DEBTS		
Opening balance at beginning of year	1,680	340
less: Doubtful debts reversed	-	-
	1,680	340
add: Doubtful debts provided for	1,060	1,340
less: Write-off Bad debts	-	-
Closing balance at end of year	2,740	1,680
17. RECONCILIATION OF NET RESULT TO CASHFLOW FROM OPERATING ACTIVITIES		
Net result for the period	(539,128)	(1,189,255)
Non-cash items		
Depreciation	514,612	560,673
Grants related to assets	(29,294)	(57,070)
	485,318	503,603
Movements in Working Capital Items		
Accrued income	(72,842)	(6,110)
Other debtors	23,116	(25,326)
Payables and accruals	(39,755)	48,598
Provision for staff leave	3,009	1,045
Withholding tax payable	(18,486)	15,984
	(104,959)	34,191
Items classified as investing activities		
Interest received on term deposits	(21,923)	(30,178)
Proceeds from sale of fixed assets	-	(6,355)
	(21,923)	(36,533)
Net Cashflow from operating activities	(180,692)	(687,994)

NATIONAL KIDNEY FOUNDATION OF SAMOA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

18. RELATED PARTY DISCLOSURES**Board of Directors**

The Directors of the Foundation during the financial period were:

Dr. Monalisa Punivalu (Chairperson)
 Peseta Dr. Desmond Lee Hang (Director)
 Peseta Eseta Faafu Hope (Director)
 Georgina Lui (Director)
 Rev. Mautofu Fuimaono (Director)
 Tuu'u Amaramo Sialaoa (Director)
 Namulauulu Dr. Nu'ualofa Potoi (Director)

	30 JUNE 2015 \$	30 JUNE 2014 \$
<i>(i) Directors Compensation</i>		
Allowances	18,975	20,203
Caterings	2,560	9,367
Directors fees	47,244	51,080
Directors membership fees (SID)	7,000	7,000
Course/Workshop fees (SID)	160	950
Meeting expenses	1,585	1,724
	77,524	90,324

(ii) Key Personnel Costs

The remuneration of key personnel during the year were as follows:

Salaries and short term employment benefits	209,217	229,201
	209,217	229,201

19. LEASE COMMITMENTS

There is no formal lease arrangements associated with the Foundation's use of buildings at Motootua.

20. CAPITAL COMMITMENTS

The Directors are not aware of any capital commitments as at 30 June 2015 (2014: SAT\$nil).

21. CONTINGENT LIABILITIES

The Directors are not aware of any contingent liabilities as at 30 June 2015 (2014: SAT\$nil).

22. APPROVAL OF FINANCIAL STATEMENTS

These financial statements were authorised for issue on the 16 October 2015.