SAMOA QUALIFICATIONS AUTHORITY

ANNUAL REPORT
JULY 2024 - JUNE 2025

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STATEMENT TO THE PARLIAMENT

Introduction

This is the 19th Annual Report for the Samoa Qualifications Authority (SQA) covering the period from July 2024 to June 2025. The Annual Report complies with the Public Bodies (Performance & Accountability) Act 2001 and the Public Bodies (Performance & Accountability) Regulations 2002.

The SQA is a Public Beneficial Body established under the SQA Act 2006, repealed in 2010, with its principal functions being to provide policy advice, regulate qualifications and quality standards, quality assure, and coordinate Post-Secondary Education and Training (PSET) for Samoa.

Vision

Quality and Sustainable Post-School Education and Training for Samoa

Mission

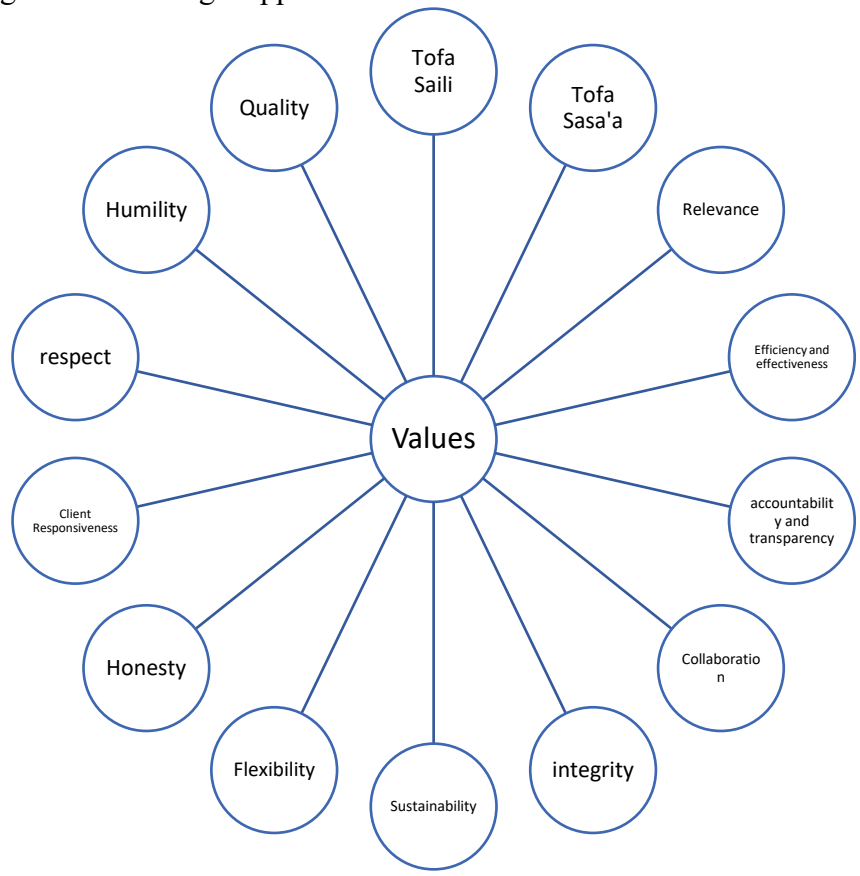
To Regulate, Coordinate, and Quality Assure Post School Education and Training through Collaborative Partnerships

Key Objectives

1. To Regulate and Quality Assure Post School Education and Training
2. To Enhance the Relevance Post School Education and Training and Access to Post School Education and Training Opportunities
3. To Provide Strategic Policy Advice through Evidence Based Research
4. To Lead and Strengthen the Network with National, Regional, and International Post-School Education and Training stakeholders
5. To Ensure Effective and Efficient use of resources

Our Values

The following values guide our strategic approach for PSET activities:



SQA Mandated Functions

The Samoa Qualifications Authority Act 2010 lists the following functions:

(a) provide policy advice to the Government on strategies and priorities for Post School Education and Training;
(b) monitor and report to Government and the PSET Sector, on the activities, resourcing, and overall performance of the PSET Sector concerning national strategic goals for economic social and cultural development;
(c) provide advice to Government and the PSET sector on findings and implications arising from research, monitoring or evaluation conducted by the Authority or other agencies, bodies or persons;
(d) regulate qualifications and quality standards for all PSET providers in Samoa;
(e) co-ordinate and strengthen all PSET, so as to better focus the PSET sector on national development goals and to promote and develop articulation among programmes;
(f) promote links and learning pathways between the school sector and the PSET sector, and offer career advisory services;
(g) develop and facilitate partnerships between stakeholders in business, industry, professional, non-government and community organizations and PSET organizations;
(h) work with national stakeholder groups to ensure standards and training requirements are established, in particular for trade, technician and professional occupations;
(i) determine a national qualifications structure for Samoa, including the definition of terms to ensure and maintain the national and international credibility of qualifications and the good standing of PSET organizations;
(j) develop criteria and processes for the registration of all providers of PSET;
(k) develop criteria and processes for the accreditation and quality audit of all PSET providers;
(l) promote quality assurance in non-formal education and training programmes;
(m) work collaboratively with all PSET providers, in particular, to verify that they are using quality management policies and processes that ensure qualifications meet or exceed international standards and that their programmes align with national priorities;
(n) work with overseas government agencies and other organizations to recognize overseas qualifications in Samoa and to achieve international recognition for qualifications awarded in Samoa;
(o) provide assurance that PSET in Samoa maintains international comparability;
(p) coordinate and conduct accreditation of providers, programmes, registration of qualifications, and quality audit of providers and to maintain appropriate registers to this effect; or
(q) perform any other function conferred on the Authority by this or any other Act, or requested by the Government from time to time.

CHAIRPERSON'S REPORT

On behalf of the Board of Directors, I present the Annual Report for the Financial Year (FY) 2024/2025 for the SQA.

Strategic Overview
The SQA's focus is to be a lead agency that contributes to Samoa's economic, social, and cultural growth**.** The SQA's role is to quality assure the qualifications and delivery of post-school education and training (PSET) that leads to employment and improved livelihoods. This role supports the Government's vision of *"Fostering social harmony, safety and freedom for all,"* as specified in the Pathway for the Development of Samoa 2021/22-*2025/26.*

At the organizational level, the SQA serves as the overarching agency that regulates, quality assures, and coordinates the PSET sector in Samoa. The SQA Corporate Plan 2025-2027, the SQA Statement of Corporate Objectives 2025-2027, and the Education Sector Plan (ESP) 2019-2024 are the guiding strategic documents for these activities for the current financial year.

The ESP 2019-2024 guides the Government's sectoral approach, cascading into the Budget Support Modality, which provides additional funding for the SQA Approved Annual Budget 2024/2025.

Operational Priorities
The SQA's operational priorities are defined in the following areas:

1. *Quality Assurance Processes*

   - Implementation of Quality Assurance Standards, Policies, and Guidelines
   - Review of Quality Assurance Policies to include development of Online Resources and Platforms
   - Administration of the Samoa Qualifications Framework
   - Implementation of the Strategy for International Recognition of Samoa Qualifications and Samoa Qualifications Framework
   - Implementation of the National External Moderation process
   - Implementation of the Workplace Assessment Process

2. *Qualifications Development and Recognition*

   - Development, Application, and Review of National Competency Standards and Samoa Qualifications
   - Provision of Foreign Qualification Recognition Services
   - Provision of Career Advisory Services
   - Implementation of the Recognition of Current Competency

3. *Strategic Leadership and Development*

   - Provision of the SQA Board of Directors' services
   - Development, implementation, monitoring, and review of PSET and SQA strategic and operational policies
   - Implementation of the Professional Development Plan for PSET and SQA staff

4. *Communication and Information*

   - Review and Implementation of the SQA Communication Strategy
   - Finalization and Implementation of the SQA Management Information System
   - Implementation of the Record of Achievement

- Production of the Annual PSET Statistical Bulletin
- Conduct the PSET Annual Conferences
- Conduct the SQA Annual Strategic Planning Seminars
- Review of Memorandum of Agreements with formal PSET providers and Non-Formal Education Providers
- Conduct Research on PSET priority areas
- Implementation, monitoring, and review of the PSET Support Fund

Challenges
The SQA faced challenges during the reporting period that affected its ability to deliver on the activities detailed in its Annual Management Plan.

Samoa hosted the Commonwealth Heads of Government Meeting (CHOGM) from 21-26 October 2025. Initially, SQA involvement was nominal in the preparation for hosting CHOGM and not included in SQA's planning process at the beginning of the 2024-2025 reporting period. However, SQA was flexible and agreed to lead and manage the side events. Working in partnership with the Commonwealth Secretariat, the SQA event managed 37 Side Events as part of CHOGM.

There were other unanticipated impacts on SQA's ability to operate efficiently and effectively during the 2024-2025 reporting period. The national power crises and the early dissolution of the Government affected SQA's performance during the 2024-2025 reporting period and its annual planning and budgeting processes for the 2025-2026 financial year.

Board of Directors
The SQA Board of Directors provides oversight governance for the SQA. It is responsible for the strategic direction and long-term goals. The new SQA Board of Directors (5 members) was officially established in April 2023, as approved by the Cabinet. The Board is responsible for appointing the Chief Executive Officer (CEO), with final endorsement from the Cabinet.

The SQA Board members are as follows:

• Chairperson	-	Dr Maria Talaitupu Kerslake
• Member	-	Tu'u Fu'a Meki Hazelman
• Member	-	Fuimaono Pemerika Aleki
• Member	-	Leatuavao Lefe'au Ioane Malaki
• Member	-	Jane Bentin-Fiti
• CEO SQA	-	Tupa'i Peter Peilua

I congratulate the SQA Board of Directors, Executive Management Team, and Staff on the conclusion of another successful year. Thank you to my fellow Board members for your continuous, invaluable contributions and support in advancing SQA.

Dr Maria Talaitupu Kerslake
Chairperson
SQA Board of Directors

CHIEF EXECUTIVE OFFICER's REPORT

By 30 June 2025, SQA had achieved ninety-nine (99%) of its activities and tasks planned for this financial year. The activities and functions that were not completed will be rescheduled and have been included in the Annual Management Plan 2025 – 2026 for completion and implementation.

Highlights of the Year
The following major activities were achieved during the planning period:

Initial and Annual Registration Renewal of Formal PSET Providers

- The Board approved the initial registration of the Samoa Police Training Academy as a formal PSET Provider in its meeting of March 2025, which brings the total number of registered formal PSET Providers to 24. The Samoa Police Training Academy (SPTA) was established in November 2024 as a subsidiary of the Ministry of Police, Prisons, and Corrections.
- A total of twenty-three (23) Formal PSET Providers Annual Registration renewed

Table 1: list of Post School Education and Training providers in Samoa

13 TVET Providers	8 Missions/Religious Instruction Providers	3 Universities
Australia Pacific Training Coalition – TAFE Queensland	Assembly Of God of Samoa Theological College	National University of Samoa
Congregational Christian Church of Samoa School of Fine Arts & Museum	Malua Bible School	University of the South Pacific
Congregational Christian Church of Vocational School	Malua Theological College	Oceania University of Medicine
Don Bosco College & Vocational Training Centre	Moamoa Theological College	
Don Bosco Technical Centre	Piula Theological College	
Early Childhood Education Teachers Training Institute	Rhema Bible Training Centre	
Laumua o Punaoa	South Pacific Nazarene Theological College	
Pesega TVET Institute	Worldwide Mission Training Centre	
Samoa Business Hub		
Samoa Police Training Academy		
Tesese Institute		
Uesiliana Vocational Centre		
Vaiola TVET Institute		

Accreditation of Provider Programmes and Samoa Qualifications

- SQA accredited eleven (11) Provider Programmes submitted by seven (7) Formal PSET Providers in this review period. A list of formal PSET providers and accredited programmes is detailed in the table below:

Table 2: List of programmes accredited by Post School Education and Training provider

Formal PSET Providers	Accredited Programme	SQF
Congregational Christian Church of Samoa School of Fine Arts Museum	Diploma V in Fine Arts	V
Malua Theological College	Master of Theology	IX
National University of Samoa	Certificate III Preliminary Service	III
	Diploma V in Maritime	V
	Diploma V in Workplace Communication	V
	Postgraduate Diploma of Nursing and Midwifery	VIII

Piula Theological College	Foundation Certificate in Theology	-
	Master of Theology	IX
Tesese Institute	Diploma V in Office Administration and Computing	V
Uesiliana Vocational College	Certificate I in Carpentry and Joinery	I
Worldwide Mission Training Centre	Diploma V in Christian Mission	V

- The total number of programmes delivered by the 24 Formal PSET Providers is **175**.
- A total of 101 qualifications registered on the Samoa Qualifications Framework by the SQA. (58%) (26 Samoa Qualifications and 75 Provider Qualifications).
- 74 (42%) programmes are yet to be accredited by the SQA and the qualifications registered on the SQF. Providers are continuing to submit their programmes to SQA for accreditation.
- Accredited the following four (4) Samoa Certificates submitted by formal PSET providers as highlighted in the table below.

Table 3: List of providers and qualifications accredited to deliver

Formal PSET Providers	Samoa Certificates
Congregational Christian Church of Samoa Vocational School	Samoa Certificate I in Tourism
National University of Samoa	Samoa Apprenticeship Certificate IV in Plumbing
Uesiliana Vocational Centre	Samoa Certificate I in Kitchen Operations
Don Bosco Technical Centre	Samoa Certificate II in Hospitality

- A total of 8 formal PSET providers delivered thirteen Samoa Qualifications.

Registration of Provider Qualifications and Samoa Qualifications on the Samoa Qualifications Framework and the Pacific Register of Qualifications and Standards

- A total of eleven Provider Qualifications and twelve Samoa Qualifications have been registered on the SQF. This brings the total number of provider qualifications to 75 and the number of Samoa Qualifications registered on the SQF to 93. These qualifications are also registered on the Pacific Register of Qualifications and Standards and are recognized in the Pacific region.

Table 4: List of qualifications registered on the Samoa Qualifications Framework during the financial year 2024-2025

12 Registered Samoa Qualifications	11 Registered Provider Qualifications
Samoa Certificate I Carpentry and Joinery	Diploma V of Fine Arts
Samoa Certificate II Carpentry and Joinery	Master of Theology
Samoa Certificate III Carpentry and Joinery	Certificate III Preliminary Service
Samoa Certificate IV Carpentry and Joinery	Diploma V in Maritime
Samoa Certificate II in Refrigeration and Air Conditioning	Diploma V in Workplace Communication
Samoa Certificate II in Refrigeration and Air Conditioning	Postgraduate Diploma of Nursing and Midwifery
Samoa Certificate III in Refrigeration and Air Conditioning	Foundation Certificate in Theology
Samoa Certificate IV in Refrigeration and Air Conditioning	Masters of Theology Level IV
Samoa Certificate II in Electrical Engineering	Diploma V in Office Administration
Samoa Certificate II in Electrical Engineering	Certificate I in Carpentry and Joinery
Samoa Certificate III in Electrical Engineering	Diploma V in Christian Mission
Samoa Certificate IV in Electrical Engineering	

Recognition of Professional and Community Learning Activities

- A total of nine professional and community learning (PCL) activities were recognized from four professional and community learning education providers.
- A total of 136 professional and community learning activities from 41 professional and community learning education providers since the implementation of this activity.
- The process ensures that all providers have the relevant physical and learning materials as given in the application to deliver their learning activities.

Table 5: List of professional and community learning activities recognized in the financial year 2024-2025

Professional & Community Learning Activities	Professional and Community Learning Education Providers
Educational short-term courses in the Pacific	Research and Education from the Pacific
TM101(Taliga Malo)	Samoa Tourism Authority
Basic of Non-Revenue Water Reduction	Samoa Water Authority
Advanced First Aid Training	Samoa Fire and Emergency Services Authority
Basic First Aid Training	
Search and Rescue Training	
Fire Suppression Training	
Hazardous Material and Dangerous Good Technicians course	
Hazmat Training Basic Level	

Training workshop on the recognition of Professional and Community Learning

- Training for the recognition of PCL was held on 27 March 2025. The objective of this training was to inform and educate stakeholders on the Recognition of Prior Learning process. By the end of the training, participants were clear on the criteria and requirements and could complete an application for recognition of PCL.
- The training covered several topics, including the definition and benefits of PCL, quality assurance processes, and an overview of the PCL process. The training was a success; by the end of the session, all participants gained a better understanding of the process.

Foreign Qualifications Recognition Services

- A total of 21 assessments and reports for foreign qualifications recognition were completed in the reporting period. This brings the total number of evaluations to 214 since the implementation of the foreign qualification recognition service.
- The Foreign Qualifications Recognition service (FQRS) is quickly becoming one of SQA's most popular services following high-profile headlines related to fraudulent qualifications. After years of awareness programs and public notices, FQRS is gaining momentum and attracting interest not only from government ministries but also from the private sector and qualification holders themselves.
- Public Awareness was also conducted on the FQRS Guidelines 2024 for both Savai'i and Upolu to inform the public and private sectors about the review of the Guidelines and highlight amendments made to facilitate the FQRS services better.

Launching of the reviewed Samoa Qualifications and National Competency Standards

- The SQA completed a review of Samoa Qualifications and National Competency Standards in Plumbing, Welding & Fabrication, Refrigeration and Air Conditioning, and Carpentry and Joinery.
- A ceremony was held to launch the revised Samoa Qualifications and National Competency Standards. This milestone event marked the completion of a thorough review process that included feedback from various stakeholder groups, including industry, professional bodies, academia, and government.
- SQA received formal endorsement from industry representatives, employers, and individuals to ensure that the Samoa Certificates Level I–IV are aligned with regional and international standards. The Samoa Qualifications were quality assured by a panel of experts following formal endorsement.

PSET Careers Workshops

- The Career Workshops for 2025 were a successful initiative that supported PSET learners in their career development. Workshops were held in Upolu on 11 and 12 March 2025 and in Savaii on 4 and 5 March 2025.
- Over 200 students participated in the careers workshops from many of the institutions around Samoa.
- The Careers Workshops featured engaging presentations and hands-on activities centered on self-awareness, career exploration, and pathway mapping. Participants were introduced to tools such as the Learning Pathways Framework and the Careers online portal. Students were empowered to connect their educational interests with future career opportunities.

Workshop in Upolu

Workshop in Savai'i

Awareness training on the Record of Achievement Policy and Guidelines

- The SQA conducted awareness training on the Record of Achievement (RoA) Policy and Guidelines for PSET providers.
- The participants were informed about the operation and management of the RoA system, including its purpose as a national official achievement record, and the types of learning achievements to report (accredited programs, professional and community learning). By the end

of this session, participants gained an understanding of the RoA process, the required information, and how to use the online system effectively.

Awareness training in Apia

PSET Tracer Study of 2021, 2022 & 2023 PSET Graduates

- The data collection of the PSET Tracer Study was completed in June 2025. The exercise of interviewing and collecting data from graduates in Upolu and Savai'i required months of preparation, including recruiting and training field workers, contracting transportation, and creating a database of graduates.
- The report is expected to be completed in the 2025-2026 financial year.

PSET Support Fund – financial assistance for PSET Providers

- The implementation of the PSET Support Fund for PSET providers focused on three main components: (i) Program Accreditation/recognition of Professional and Learning Activities, (ii) Professional Development for TVET Trainers, and (iii) Assistance for Vulnerable Students.
- A total of $263,689.09 was expended to 12 PSET providers with Programme Accreditation/recognition of Professional and Learning Activities.
- A total of $43.547 was disbursed to support the Professional Development for TVET Trainers from 9 providers. As of April 2025, only four trainers have successfully graduated with a Bachelor of TVET from the National University of Samoa.
- A total of $228,495 was paid for tuition fees at seven PSET providers to assist vulnerable students. Fees for 297 students were approved and paid under this scheme.

SQA Staff Annual Strategic Planning Seminar 2024

- SQA's Annual Strategic Planning Seminar took place from the 5th to the 7th of December 2024.
- The seminar was held at the Sheraton Samoa Beach Resort, guided by the theme "Teamwork makes the dream work".
- This opportunity to focus on improving the workforce within the organization to ensure a solid foundation for the future, both internally and externally.
- The seminar was a great success, with constructive feedback received from both the staff and the SQA Board of Directors regarding the papers presented.

SQA staff and the Board of Directors

Renewal of the partnership framework and contribution between Australia Pacific Training Coalition and Samoa Qualifications Authority

- on 6 August 2024, the SQA signed a partnership agreement with the APTC. The goal of the partnership agreement is to provide a more skilled, inclusive, and productive workforce for our technical and vocational education and training providers, thereby enhancing their understanding and experiences.

SQA Board, staff, and colleagues for APTC

Dr Maria Talaitupu Kerslake

Commonwealth Heads of Government Meeting

- The SQA is proud to have played a leading role in coordinating the Side Events as part of Samoa's hosting of the Commonwealth Heads of Government Meeting in October 2024.
- 37 events were held at the Ministry of Justice and Courts and Administration building and other locations from the 21st to the 24th October 2024.
- Ministries, civil society, youth, and international partners facilitated their sessions and discussed key development issues. The Side Event schedule was the most events organized by a host country – typically, the number ranged from 6 to 10. Through careful planning and teamwork, SQA ensured high standards in logistics, programming, and stakeholder engagement.
- The CHOGM Secretariat commended SQA for its leadership, reflecting the team's dedication and professionalism.

SQA staff at the CHOGM side events, Participants at a presentation

Pacific Qualifications Recognition Project

- The Pacific Qualifications Recognition Project completed Phase One, which focused on the establishment and foundational development of regional referencing processes.
- The implementation phase began in April 2024 with the first Technical Working Group workshop in Wellington, New Zealand, introducing members to the referencing and benchmarking process, starting with Criterion 1: education and training systems.

- The second workshop in July 2024 in Nadi, Fiji, introduced Criterion 2: qualifications and occupational standards, followed by online work updating reports with national requirements and standards.
- In October 2024, the third TWG workshop in Wellington introduced Criterion 4: quality assurance systems, and members continued refining their reports to reflect national QA mechanisms.
- The fourth workshop in February 2025, held in Nadi, Fiji, covered Criterion 3 (alignment with the Pacific Qualifications Framework) and Criterion 5 (information systems supporting recognition).

Vocational Skills Spotlight

- TAFE Queensland and World Skills Australia hosted representatives from Technical and Vocational Education and Training (TVET) institutes and quality assurance agencies from across the Pacific. The Vocational Skills Spotlight conference highlighted relevant topics impacting TVET now and in the future. A four-person delegation from Samoa participated in the conference, including the Principals of Laumua o Punaoa and Don Boscoe, the Deputy Vice Chancellor of the National University of Samoa, and the SQA Chief Executive Officer.
- The mission was a first for the Pacific with the focus on elevating global standards of innovation, excellence, and sustainability in TVET.
- The conference was held in Brisbane from 9-14 June 2025. The conference included meetings at various TAFE Queensland campuses throughout the region. Included in the programme was a unique view of the WorldSkills National Championship hosted by WorldSkills Australia.

Overview of Operating Performance and Results for the Year

Overall, there has been significant progress in achieving targets set in the SQA Corporate Plan and the Annual Management Plan. Awareness of SQA functions and their contribution to education, as well as the improvement of the quality of graduates and the workforce in Samoa, is better understood. The SQA is now better positioned to provide advice and contribute effectively to the development of PSET in Samoa.

The PSET providers, in turn, recognize the value of partnering with SQA to improve and enhance the standards and delivery in PSET, resulting in better graduate outcomes that meet the workplace and employment needs of Samoa. The SQA is making steady progress in program accreditation, quality audits, and external moderation of PSET providers, and continues to develop and apply National Competency Standards and Samoa Qualifications.

Overview of Financial Performance and Results for the Year

a) Local Budget

As in previous years, SQA has maintained a strong financial position, with net assets exceeding $2,000,000.00 for the past two years. Currently, SQA holds a solid financial standing of $3,254,989.00, enabling it to meet all obligations promptly if needed.

The accumulated strength in SQA's financial position over the years arises from stringent financial management decisions on funds received, such as short-term investment of funds not required for immediate use, close monitoring of the utilization of the Budget Support Fund, and mobilizing external funding for activities.

In the 2024/25 financial year, SQA's total income was $6,600,317.00, comprising Government Grants totaling $3,600,317.00—allocated for office administration, lease, and personnel costs—and

Budget Support funds totaling $3,000,000.00, representing the portion of the Budget Support Grant utilized during the year. Additionally, SQA earned $137,885.00 in investment income.

Total expenditure for the year was $5,832,608.00, within budget and resulting in net savings of $149,507.00.

A summary of actual results is provided below:

Government Local Grant (refer to Statement of Cash Flow)	$3,600,317.00
Budget Support Grant (refer to Statement of Cash Flow)	$3,000,000.00
Total Government Grant	**$6,600,317.00**
Total Income	$5,982,114.00
Total Expenditure	$5,832,608.00
Net Profit/(Loss)	**$149,507.00**
% of income funded by the Government	100%

Progress on the Corporate Plan for 2024 – 2025 Financial Year
The SQA performed well and achieved most of the activities identified in the 2024/2025 financial year of the SQA Corporate Plan 2025 – 2027 and its Annual Management Plan 2024 – 2025. A detailed account of the achievements will be highlighted in the Mid-Term Review of the SQA Corporate Plan 2025 – 2027 in Financial Year 2025/2026.

Outlook for the 2025-2026 Financial Year
The SQA Corporate Plan for 2025–2027 identified activities and priorities to be implemented from FY2024/2025 to FY2026/2027, aligned with the new Education Sector Plan 2025–2030, which is yet to be launched.

The failure to pass Budget 2025 and the announcement of an early election in September 2025 mean that we will not receive an appropriation until a Budget is passed. This will mean that SQA will continue its operations using unexpended funds from the budget 2024.

SQA will revise its Corporate Plan and Annual Management Plan for 2025-2026 to reflect the changes in the government's financial situation.

External Funds Received
The Government approved the Budget Support Fund of $3,000,000.00 for the financial year, with an additional $783,676 from deferred funds in 2023/24. This brought the overall total Budget Support Fund received during the year to $3,783,676.00. Total Budget Support expenditures, including capital expenses, amounted to $2,114,749.00 for the financial year ending on June 30, 2025.

The unspent balance of $1,668,927.00 has been recorded as deferred income, representing funds committed to ongoing projects (see Note 13 of the Audited Financial Statement). These remaining funds are anticipated to be fully utilized by the close of the 2025/26 Financial Year.

SQA STAFF MEMBERS
The total number of approved positions in the organizational structure is fifty-one (51). Filled positions as of 30 June 2025 are fifty (50), made up of thirty-one (31) females and nineteen (19) males. The position of the PSET Support Fund Coordinator is a temporary Project Position funded under the Education Sector Budget Support for SQA.

CONCLUSION

Overall, SQA has successfully secured its Budget level, enabling the financing of its activities as outlined in the Annual Management Plan for the Financial Year 2024/2025. The implementation of activities is progressing and gathering momentum, yielding significant results in all areas of SQA development, despite numerous challenges faced by the SQA, including the power crisis, hosting the CHOGM meeting, and the early dissolution of parliament.

Therefore, I would like to acknowledge the continuous support of our SQA Chairperson and Board of Directors, as well as the SQA Executive Management Team and staff, for their dedicated support and assistance during the implementation of this financial year, as reflected in the achievements.

Fa'afetai tele lava,

Tupa'i Peter Peilua
CHIEF EXECUTIVE OFFICER

Financial Report

Samoa Qualifications Authority
For the year ended 30 June 2025

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Independent Auditor's Report

Samoa Qualifications Authority
For the year ended 30 June 2025

Management Statement

Samoa Qualifications Authority
For the year ended 30 June 2025

Management's Responsibility for Financial Reporting

The preparation of the accompanying financial statements is the responsibility of management. These financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) and include amounts based on management's best estimates and judgments.

Management has established and maintains a system of accounting and internal controls, including written policies and procedures. These systems are designed to provide reasonable assurance that our financial records are reliable and serve as a sound basis for the timely and accurate preparation of financial statements, and that the Authority's assets are properly safeguarded.

The Board of Directors is responsible for overseeing management's financial reporting responsibilities. On the recommendation of management, the Board has reviewed and approved the financial statements.

Our independent auditors (BDO Samoa), appointed by the Controller and Auditor General, have audited the financial statements. The accompanying Independent Auditors' Report outlines the scope of their audit and presents their opinion.

Tupa'i Peter Peilua
CHIEF EXECUTIVE OFFICER

Toeolesulusulu Lina Lannette Esera
ACEO CORPORATE SERVICES

Directors' Report

Samoa Qualifications Authority
For the year ended 30 June 2025

The Board of Directors of the Samoa Qualifications Authority hereby presents this report on the organisation for the financial year ended 30 June 2025, covering activities during and as the end of the reporting period.

Directors

The following individuals served as Directors of the Authority during the financial year and up to the date of this report:

1. Dr. Maria Talaitupu Kerslake (Board Chairperson)
2. Fuimaono Pemerika Aleki
3. Tu'u Fu'a Hazelman
4. Jane Bentin-Fiti
5. Leatuavao Lefe'au Ioane Malaki

The Authority's Board members were appointed on 23 April 2023, as per Warrant of Appointment signed by His Highness the Head of State.

The Directors appointed for Government Corporations and Ministries do not receive a Director's fee. Government regulations specify that Directors' allowances for a Chairperson is $22,500 per annum and $18,000 for Directors. These new change to board remuneration was approved by Cabinet as per its F.K (15)31

Results

Net profit for the financial year ended 30 June 2025 was $149,507.00 tala (2024: $105,582.00 tala).

Principal Activities

The Samoa Qualifications Authority ('the Authority') functions include the following:

i. provide policy advice to Government on strategies and priorities for Post School Education and Training (PSET);

ii. monitor and report to Government and PSET sector, on activities, resourcing, and overall performance of PSET sector in relation to national strategic goals for economic, social and cultural development;

iii. regulate qualifications and quality standards for all PSET providers in Samoa;

iv. Co-ordinate and strengthen all the PSET, so as to better focus the PSET on national development goals and to promote and develop articulation among programmes;

v. promote links and learning pathways between the school sector and PSET sector, offer career advisory services;

vi. develop and facilitate partnerships between stakeholders in business, industry, professional, non-government and community organizations and PSET organizations.

vii. Co-ordinate and conduct registration of providers, accreditation of providers, programmes registration of qualifications, and quality audit of providers and to maintain appropriate registers to this effect.

State of Affairs

In the opinion of the Directors

(i) the accompanying Statement of Financial Performance, Statement of Changes in Equity and Statement of Cash Flows are drawn up so as to give a true and fair view of the operations and results of SQA for the year ended 30 June 2025.

(ii) the accompanying Statement of Financial Position is drawn up so as to give a true and fair view of the state of affairs of SQA as at 30 June 2025.

Events subsequent to balance date
No other matters or circumstances have arisen since the end of the financial year which would require adjustment to or disclosure in the financial statements.

Other circumstances

As at the date of this report:

- no charge on the assets of the Authority has been given since the end of the financial year to secure the third party liabilities;
- no contingent liabilities have arisen since the end of the financial year for which the Authority could become liable;
- no contingent liabilities or other liabilities of the Authority have become or are likely to become enforceable within period of twelve months after the end of the financial year which, in the opinion of the directors, will or may substantially affect the ability of the Authority to meet its obligations as and when they fall due.

As at the date of this report, the Directors are not aware of any circumstances, not otherwise disclosed in this report or in the Authority's financial statements, that would render the existing method of stating the Authority's assets or liabilities misleading or inappropriate.

Unusual transactions

In the opinion of the Directors, the results of the Authority's operations during the financial year and up to the date of this report have not been substantially affected by any item, transaction, or event of a material and unusual nature, other than those disclosed in the financial statements.

This report is made in accordance with a resolution of the Board of Directors and is signed on behalf of the Board:

Dr. Maria Talaitupu Kerslake
CHAIRPERSON - BOARD OF DIRECTORS

Fuimaono Pemerika Aleki
BOARD MEMBER

Statement of Financial Position

Samoa Qualifications Authority
As at 30 June 2025

	NOTES	2025	2024
Assets			
Non-Current Assets			
Property, Plant and Equipment	5	589,633	617,607
Intangible assets	6	38,916	67,792
Right of Use Asset	7	87,132	348,527
Total Non-Current Assets		**715,681**	**1,033,926**
Current Assets			
Cash and cash equivalents	9	4,350,311	3,471,335
Equity Investments	10	814,320	653,436
Other receivable and prepayments	11	75,081	69,637
Total Current Assets		**5,239,712**	**4,194,407**
Total Assets		**5,955,393**	**5,228,334**
Liabilities			
Non-Current Liabilities			
Deferred income - Budget Support Assets	12	498,764	333,196
Deferred income - Budget Support Grant	13	1,668,928	783,677
Lease liability	8	-	97,008
Total Non-Current Liabilities		**2,167,692**	**1,213,881**
Current Liabilities			
Accounts Payable	14	193,602	342,417
Deferred Income: donated assets	12	4,690	120,469
Lease liability - current portion	8	97,008	275,535
Other payables and accruals	14	237,413	170,549
Total Current Liabilities		**532,713**	**908,971**
Total Liabilities		**2,700,404**	**2,122,851**
Net assets		**3,254,989**	**3,105,482**
Equity			
Capital	4	62,820	62,820
Accumulated funds	4	3,192,169	3,042,662
Total Equity		**3,254,989**	**3,105,482**

The relevant accompanying notes form an integral part of the above financial position.
Signed for and on behalf of the Directors of the Samoa Qualifications Authority on **29th October** 2025.

Tupa'i Peter Peilua
CHIEF EXECUTIVE OFFICER

Dr. Maria Talaitupu Kerslake
CHAIRPERSON - BOARD OF DIRECTORS

Statement of Financial Performance

Samoa Qualifications Authority
For the year ended 30 June 2025

	NOTES	2025	2024
Revenue			
Government grant		3,600,317	3,527,728
Annual Renewal Registration Fees		14,575	14,560
Foreign Qualification Recognition Services		2,982	3,095
Amortization Deferred Income	12	147,240	120,353
Investment Income	15	137,885	105,810
Interest Received		5,314	3,941
Budget Support Income	13	2,057,720	3,792,743
Other Income		16,081	4,300
Total Revenue		**5,982,114**	**7,572,529**
Expenses			
Administration Expenses	16	322,337	398,510
Audit Fees		36,850	34,568
Board Allowance and Expenses	18	106,815	108,760
Budget Support Expenses	13	2,057,720	3,792,743
Depreciation Expense	5	253,879	227,818
Finance Expenses		1,885	1,526
Interest Expenses		20,521	42,319
Lease Expenses	7	261,395	261,395
Personnel Costs	17	2,771,206	2,599,310
Total Expenses		**5,832,608**	**7,466,947**
Net profit/ (loss) for the year		**149,507**	**105,582**

Statement of Changes in Equity

Samoa Qualifications Authority
For the year ended 30 June 2025

	ACCUMULATED FUNDS	CAPITAL	TOTAL
Equity for the financial year ending 30 June 2024			
Balance as at 1 July 2023	2,937,080	62,820	2,999,900
Net Profit for the year ended 30 June 2024	105,582	-	105,582
Total Equity for the financial year ending 30 June 2024	**3,042,662**	**62,820**	**3,105,482**

	ACCUMULATED FUNDS	CAPITAL	TOTAL
Equity for the financial year ending 30 June 2025			
Balance as at 1 July 2024	3,042,662	62,820	3,105,482
Net Profit for the year ended 30 June 2025	149,507	-	149,507
Total Equity for the financial year ending 30 June 2025	**3,192,169**	**62,820**	**3,254,989**

Statement of Cash Flows

Samoa Qualifications Authority
For the year ended 30 June 2025

This statement reflects the requirement of *IAS7 - Statement of Cash Flows*. This classifies term deposit investments as cash equivalent. For the purpose of this statement, cash includes the Authority's operating bank account and cash on hand whereas cash equivalent represents the term deposit investments held within commercial banks.

	NOTES	2025	2024
Cash Flow Movement during the year			
Cash flows from operating activities			
GoS grant receipts		3,600,317	3,527,728
Cash receipts from Education Providers		17,557	17,655
Budget Support Fund receipts		3,000,000	3,792,743
APTC Partnership Fund		-	(20,000)
Interest received - ANZ Operating Account		5,314	-
Interest received - BSP Term Deposit		55,441	3,941
Dividend Received		33,408	-
Cash paid to employees		(2,749,232)	(2,599,310)
Cash paid to suppliers		(2,737,365)	(5,118,661)
Net cash flows for operating activities		**1,225,440**	**(395,904)**
Cash flows from financing activities			
Lease principal repayments		(261,395)	-
Total Cash flows from financing activities		**(261,395)**	-
Cash flows from investing activities			
Purchase of Fixed Assets		-	(168,484)
Term Deposit invested (UTOS)		(85,069)	-
Net cash flows for investing activities		**(85,069)**	**(168,484)**
Net (decrease)/increase in cash and cash balances		**878,976**	**(564,388)**

	NOTES	2025	2024
Cash and cash balances movement			
Cash and bank balances at the beginning of the year			
Cash and bank balances at the beginning of the year	9	3,471,335	4,036,273
Net increase/(decrease) in cash and bank balances			
Net increase/(decrease) in cash and bank balances	9	878,976	(564,388)
Cash and cash balances at the end of the year		**4,350,311**	**3,471,885**

The relevant accompanying notes form an integral part of the above statement of cash flows.

Notes forming part of the Financial Statements

Samoa Qualifications Authority
For the year ended 30 June 2025

1. General

The Samoa Qualifications Authority established under the repealed Act 2006 continues under the name of Samoa Qualifications Authority Act 2010, which was enacted on the 7th April 2010.

Section 4 of SQA Act 2010 prescribes functions, of the Authority. There are 7 functions which include the following:

i. Provide policy advice to Government on strategies and priorities for Post School Education and training (PSET).
ii. Monitor and report to Government and PSET sector, on activities, resourcing, and overall performance of PSET sector in relation to national strategic goals for economic, social and cultural development.
iii. Regulate qualifications and quality standards for all PSET providers in Samoa.
iv. Co-ordinate and strengthen all the PSET, so as to better focus the PSET on national development goals and to promote and develop articulation among programmes.
v. Promote links and learning pathways between the school sector and PSET sector, offer career advisory services.
vi. Develop and facilitate partnerships between stakeholders in business, industry, professional, non-government and community organizations and PSET organizations.
vii. Coordinate and conduct registration of providers, accreditation of providers, programmes registration of qualifications, and quality audit of providers and to maintain appropriate registers to this effect.

The SQA is housed at Level 2 of the Tui Atua Tupua Tamasese Efi (TATTE) Building at Sogi.

2. Statement of significant accounting policies

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

a. Basis of preparation

The financial statements of the Samoa Qualifications Authority ("Authority") have been prepared in accordance with International Financial Reporting Standards ("IFRS").

The financial statements have been prepared on the historical cost basis, except for the revaluation of certain properties and financial instruments that are measured at amortised costs or fair values at the end of each reporting period, as explained in the accounting policies below.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Authority takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis.

b. Functional and presentation currency

Items included in the financial statements are measured using the currency of the primary economic environment in which the Authority operates (the "functional currency") which is the Samoan Tala (WST). The Authority operates in Samoa and therefore the financial statements are presented in Samoan Tala which is the Authority's functional and presentation currency.

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 transactions at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the profit or loss. Monetary assets and liabilities that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transactions.

Foreign exchange gains and losses that related to borrowings and cash equivalents are presented in statement of financial performance together with all other foreign exchange gains and losses and are presented in the statement of financial performance at a net amount.

c. Comparative figures

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

d. Income

Government grants

Government grants are not recognized until there is reasonable assurance that the Authority will comply with the conditions attaching to them and that the grants will be received.

The fair value of government grants are recognized in the statement of financial performance on a systematic basis over the periods in which the Authority recognizes as expenses the related costs for which the grants are intended to compensate.

Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Authority with no future related costs are recognized in the statement of financial performance in the period in which they become receivable.

Government grants relating to the acquisition of property and equipment are treated as deferred income and released to profit or loss over the expected useful lives of the assets concerned.

Dividend income

Dividends are received from financial assets measured at fair value through profit or loss (FVTPL) and at fair value through other comprehensive income (FVOCI). Dividends are recognized as other income in profit or loss when the right to receive payment is established.

Interest

Interest income from financial assets at fair value through profit or loss (FVTPL) is included in the net fair value gains / (losses) on these assets. Interest income on financial assets at amortized cost and financial assets at fair value through other comprehensive income (FVOCI) calculated using the effective interest method is recognized in the Statement of Profit or Loss and Other Comprehensive Income.

e. Financial instruments

Recognition and derecognition

Financial assets and financial liabilities are recognized when the Authority becomes a party to the contractual provisions of the financial instrument.

Financial assets are derecognized when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and substantially all the risks and rewards are transferred. A financial liability is derecognized when it is extinguished, discharged, cancelled or expires.

Classification and measurement of financial assets

Classification and initial measurement

Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price in accordance with IFRS 15, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable).

Financial assets of the Authority, are classified into the following categories:

- amortized cost
- fair value through profit or loss (FVTPL)
- fair value through other comprehensive income (FVOCI).

The classification is determined by both:

- the entity's business model for managing the financial asset
- the contractual cash flow characteristics of the financial asset.

All income and expenses relating to financial assets that are recognized in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables which is presented within other expenses.

Subsequent measurement of financial assets

Financial assets at amortized cost

Assets that are held for the collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortized cost. A gain or loss on a debt investment that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is derecognized or impaired. Interest income from these financial assets is included in 'interest income' using the effective interest rate method. This category includes cash balances and staff loan receivables.

Financial assets at fair value through profit and loss (FVTPL)

Financial assets that are held within a different business model other than 'hold to collect' or 'hold to collect and sell' are categorized at fair value through profit and loss. Further, irrespective of business model financial assets whose contractual cash flows are not solely payments of principal and interest are accounted for at FVTPL. This category includes the UTOS Units which are classified as equity investments. Assets in this category are measured at fair value with gains or losses recognized in profit or loss.

Impairment of financial assets

IFRS 9's impairment requirements use more forward-looking information to recognize expected credit losses – the 'expected credit loss (ECL) model'. This replaces IAS 39's 'incurred loss model'. Instruments within the scope of the new requirements included loans and other debt-type financial assets measured at amortized cost and FVOCI, trade receivables, contract assets recognized and measured under IFRS 15 and loan commitments and some financial guarantee contracts (for the issuer) that are not measured at fair value through the statement of financial performance.

Trade and other receivables and contract assets
The Authority makes use of a simplified approach in accounting for trade and other receivables as well as contract assets and records the loss allowance as lifetime expected credit losses. These are the expected shortfalls in contractual cash flows, considering the potential for default at any point during the life of the financial instrument.

In calculating, the Authority uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses using a provision matrix.
The Authority assess impairment of trade receivables on a collective basis as they possess shared credit risk characteristics they have been grouped based on the days past due.

Classification and measurement of financial liabilities

As the accounting for financial liabilities remains largely the same under IFRS 9 compared to IAS 39, the Authority's financial liabilities were not impacted by the adoption of IFRS 9. However, for completeness, the accounting policy is disclosed below.

The Authority's financial liabilities include borrowings, trade and other payables and are classified into the amortized cost category.

Financial liabilities are initially measured at fair value, and, where applicable, adjusted for transaction costs unless the Authority designated a financial liability at fair value through profit or loss.

f. Leases

The Authority as a lessee

For any new contracts entered into on or after 1 January 2019, the Authority considers whether a contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of

time in exchange for consideration'. To apply this definition, the Authority assesses whether the contract meets two key evaluations which are whether:

- the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to the Authority
- the Authority has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract

Measurement and recognition of leases as a lessee

At lease commencement date, the Authority recognizes a right-of-use asset and a lease liability on the statement of financial position. The right-of-use asset is measured at cost, which is made up of the initial measurement of the lease liability, any initial direct costs incurred by the Authority, an estimate of any costs to dismantle and remove the asset at the end of the lease, and any lease payments made in advance of the lease commencement date (net of any incentives received).

The Authority depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The Authority also assesses the right-of-use asset for impairment when such indicators exist.

At the commencement date, the Authority measures the lease liability at the present value of the lease payments unpaid at that date, discounted using the interest rate implicit in the lease if that rate is readily available or the Authority's incremental borrowing rate.

Lease payments included in the measurement of the lease liability are made up of fixed payments (including in substance fixed), variable payments based on an index or rate, amounts expected to be payable under a residual value guarantee and payments arising from options reasonably certain to be exercised.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in in-substance fixed payments.

When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of use asset, or profit and loss if the right-of-use asset is already reduced to zero.

The Authority has elected to account for short-term leases and leases of low-value assets using the practical expedients. Instead of recognizing a right-of-use asset and lease liability, the payments in relation to these are recognized as an expense in statement of financial performance on a straight-line basis over the lease term.

The Authority as a lessor

The Authority does not lease any property as a lessor.

g. Employee personnel costs

The Authority 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 recognized immediately in statement of financial performance.

Liabilities for employee leave benefits are accrued and recognized in the Statement of Financial Position. Employee leave benefits is recorded at the undiscounted amount expected to be paid for the entitlement earned.

h. Income Tax

For the purposes of the Income Tax Act 2012, the Authority is deemed an institution established exclusively for charitable purposes and, as such, the income of the Authority shall be exempt from taxation (Samoa Qualifications Act 2006 Section 20.)

i. Value Added Goods and Services Tax (VAGST)

The Authority 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).

j. Cash and cash equivalents

Cash and cash equivalents in the statement of financial position comprise of cash at bank and on hand and short term deposits with maturities less than one year.

k. Property and equipment

Items of property 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 and equipment:

Motor vehicles	20% straight line
Plant and equipment	20% straight line
Furniture and fittings	20% straight line
Office machines	20% straight line
Leasehold improvements	20% straight line

l. Other Receivables

Other receivables are initially recorded at fair value of the consideration received or receivable. Other debtors are classified as current assets unless that debtor has an unconditional right to defer settlement of the asset for at least 12 months after the balance sheet date, in which case they are classified as non-current other debtors.

m. Deferred Income

Grants or Aid donated in the form of depreciable assets are capitalized in the year of receipt as well as the recognition of deferred income on the amount of the depreciable asset. The amortization rate of the depreciable asset will be the same as the rate of depreciation under the property and equipment accounting policy.

n. Provision

A provision is recognized in the Statement of Financial Position when the Authority has a present legal or constructive obligation as a result of past event, and it is probable that an outflow of economic benefits will be required to settle the obligation.

o. Impairment

The carrying amounts of the Authority's assets are reviewed each balance sheet date to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognized whenever the carrying amount of an asset exceeds its recoverable amount. Impairment losses are recognized immediately in the Statement of Financial Performance.

3. Information about key sources of estimation uncertainty and judgments

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events believed to be reasonable under the circumstances.

a. Critical accounting estimates and assumptions

The Authority makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

b. Other expenses

There are no other expenses recorded for this financial period.

c. Depreciation

On acquiring an asset, management determines the most reasonable length of time it expects the authority to maintain that asset with reference to characteristics of similar assets or classes of assets held by the authority presently or in the past. Where there is no reference available to assets or classes of assets held at present or in the past, reference is made to industry benchmarks.

Each year management assesses the carrying value of assets to determine whether they are impaired. Appropriate revisions to policies are made, if necessary, or any significant impairment losses are accounted for in the financial statements as corrective measures. Appropriate disclosures would normally follow.

4. Capital and Accumulated Funds

	2025	2024
Capital	62,820	62,820
Accumulated Funds	3,192,169	3,042,662
Total Capital and Accumulated Funds	**3,254,989**	**3,105,482**

The initial Capital of $62,820.00 was the deposit to the ANZ Account from MESC Budget to start-up operation of SQA.
Total expenditure incurred is $5,832,608.00 giving excess of revenue over expenses (Net profit for the year) of $149,507.00 which was transferred to accumulated funds.

5. Property, Plant and Equipment

	2025	2024
Furniture & Fittings		
Furniture and fittings at cost	436,113	436,113
Less Accumulated depreciation	(430,811)	(428,469)
Total Furniture & Fittings	**5,302**	**7,644**
Leasehold Improvements		
Leasehold improvement at cost	48,153	48,153
Less Accumulated depreciation	(28,963)	(19,332)
Total Leasehold Improvements	**19,191**	**28,821**
Motor Vehicles		
Motor vehicle at cost	492,000	352,000
Less Accumulated depreciation	(300,207)	(252,949)
Total Motor Vehicles	**191,793**	**99,051**
Office Machines		
Office machines at cost	1,058,678	1,001,649
Less Accumulated depreciation	(703,846)	(544,071)
Total Office Machines	**354,831**	**457,578**
Plant and Equipments		
Plant and equipments at cost	49,599	49,599
Less Accumulated depreciation	(31,084)	(25,087)
Total Plant and Equipments	**18,516**	**24,513**
Total Property, Plant and Equipment	**589,633**	**617,607**

Depreciation Expense by Project

	2025	2024
Amortization Expenses	6,156	6,181
Depreciation - Budget Support Assets	140,574	120,474
Depreciation - SQA Assets	107,148	101,163
Total Depreciation Expense by Project	**253,879**	**227,818**

Depreciation Expense by Asset Type

	2025	2024
Intangibles	28,876	28,876
Motor Vehicles	47,258	40,200
Office Machines	159,775	143,501
Plant & Equipment	5,997	3,778
Furniture & Fittings	2,342	1,832
Leasehold Improvements	9,631	9,631
Total Depreciation Expense by Asset Type	**253,879**	**227,818**

6. Intangible Assets

	2025	2024
Intangible Assets	144,379	144,379
Less Accumulated Depreciation Intangible Assets	(105,463)	(76,587)
Total Intangible Assets	**38,916**	**67,792**

7. Right of use Asset

	2025	2024
Right of Use Asset	784,186	784,186
Accumulated amortization	(697,054)	(435,659)
Total Right of use Asset	**87,132**	**348,527**

Amortization of Right of Use Asset

	2025	2024
Amortization Expense	261,395	261,395
Total Amortization of Right of Use Asset	**261,395**	**261,395**

8. Lease Liability

	2025	2024
Opening balance	372,543	626,280
Add: New lease contract IFRS 16 recognition	-	-
Add: Interest charged on lease liability	20,521	42,319
Less: Lease payments	(296,056)	(296,056)
Closing balance	**97,008**	**372,543**

Lease liability portion

	2025	2024
Non Current Portion	-	97,008
Current portion	97,008	275,535
Total Lease liability portion	**97,008**	**372,543**

9. Cash and Cash Equivalents

	2025	2024
Cash on demand	2,350,311	1,401,335
Term Deposit - BSP (2001411202)	2,000,000	2,070,000
Total Cash and Cash Equivalents	**4,350,311**	**3,471,335**

Cash on demand comprises of two operating accounts of the Authority, one account closed during the year (NBS) and the petty cash account.

Term deposit investments comprises of one term deposit invested at 2.75% for a period of 12 months maturity date 29 September 2024. This term investment is held with the Bank of South Pacific (BSP).

	2025	2024
10. Investments		
Term Investment - UTOS Units (1000761; ref no. 81234828357861)	814,320	653,436
Total Investments	**814,320**	**653,436**

The movement in the fair value of the investment in UTOS units is as follows:

The term deposit is invested at UTOS as follows; 45,736.00 units with the Market Value at $1.86 per unit for the year ending 30 June 2025.

	2025	2024
UTOS Fair Value Units		
UTOS units at fair value at beginning of the year	653,436	607,335
Dividend Received for FY2024 Reinvested	26,780	27,296
Additional Investment in Financial Year	85,068	-
Movement in fair value at year end	49,036	18,806
UTOS Units at Fair Value at End of the Year	**814,320**	**653,436**

11. Other Receivables and Prepayments		
Accrued interest from term deposits	41,288	42,772
Dividends receivables	33,408	26,780
Other receivables	385	85
Prepaid vehicle insurance	-	-
Total Other Receivables and Prepayments	**75,081**	**69,637**

	2025	2024
12. Deferred Income - Budget Support Assets		
Cost of donated assets		
Opening cost	745,793	589,334
Add: Acquisition of assets	57,029	156,459
Add: Donated Asset (Electric Vehicle)	140,000	-
Less: Donated Asset disposed	-	-
Total cost of donated assets	**942,822**	**745,793**
Accumulated amortization		
Opening accumulated amortization	(292,128)	(171,775)
Add: Current amortization	(147,240)	(120,353)
Less: Accumulated amortization written back	-	-
Closing accumulated amortization	**(439,368)**	**(292,128)**
Total Deferred Income - Budget Support (Unamortized balance)	**503,454**	**453,665**

	2025	2024
Amortization portion		
Non current portion	498,764	333,196
Current portion	4,690	120,469
Total Amortization portion	**503,454**	**453,665**

	2025	2024
13. Deferred Income - Budget Support Fund		
Opening balance	763,676	1,329,742
Plus: Funds transferred from MoF	3,020,000	3,383,137
Less: Budget support expenses	(2,057,720)	(3,792,743)
Less: Acquisition of assets	(57,029)	(156,460)
Deferred Income - Budget Support Fund	**1,668,927**	**763,676**

Budget Support Grant is funded from Development Partners under the ESSP program to support the Education Sector Plan (ESP). This funding modality commenced in the Government Budget 2016/2017 FY. The Deferred Income (Budget Support) records the committed portion of the Grant that is Work in Progress.

	2025	2024
Deferred Income - APTC (PMC)Fund		
Opening balance	20,000	40,000
Plus: Additional Funds	-	-
Less: Utilisation	(20,000)	(20,000)
Deferred Income - APTC (PMC) Fund	**-**	**20,000**

APTC funds transferred represents PMC activity funding yet to be carried out and disbursed, as scheduled in FY2024. These activities includes financial support towards PSET Conference ($15,000.00), SATVETTI Consultations ($5,000.00) and the planned COVID19 impact research to be coordinated by SQA ($20,000.00).

PSET Conference and SATVETTI Consultation were transferred to deferred income budget support funds to be utilized in the second quarter of FY 2023-2024.

Management of these funds will be governed under the SQA Financial Policies and Procedures Manual 2021.

	2025	2024
14. Accounts payable and accruals		
Accounts Payable	193,602	342,417
Other payable and accruals		
Other Payables & Accruals	78,830	64,677
Withholding tax payable	37,683	397
Provision for audit fees	30,015	25,875
Provision for employee leaves	90,885	79,601
Total Other payable and accruals	**237,413**	**170,549**
Total Accounts payable and accruals	**431,014**	**512,966**

	2025	2024
15. Investment Income		
Interest Income on term deposits	55,441	60,224
Other investment income		
UTOS units - Fair Value Cost	49,036	18,806
UTOS units - Dividends	33,408	26,780
Total Investment Income	**137,885**	**105,810**

	2025	2024
16. Administration Expenses		
Professional Fees: Panel fees	2,449	2
Advertising expenses	-	1,150
Cleaning	-	161
Consultation and meeting expenses	32,835	15,019
Consumables	1,311	-
Donations and Gifts	-	710
Dues and Subscriptions	2,460	1,767
Health and safety expense	-	80
Hiring expenses	7,682	7,915
Internet expenses	95,115	80,363
Legal Fees & Consultancy Fees	423	2,974
Membership Fee & Subscription Fee	10,145	18,754
MV Expenses	1,535	1,076
MV Expenses: Fuel	18,287	21,677
MV Expenses: Registration fees	1,948	1,686
MV Expenses: Repairs and maintenance	14,060	9,411
MV Expenses: Insurance	4,500	8,275
Office Stationery Expenses	3,113	15,625
Printing Expenses	59,272	109,602
R & M Office Machines	-	7,246
Software Expense	-	150
Staff Meals	10,902	8,710
Telephone expenses	14,947	12,783
Travel Expenses: Airfares	19,050	50,570
Travel Expense Clothing Allowance	1,000	1,000
Travel Expenses: Incidental Allowances	600	1,480
Travel Expense: Local	594	382
Travel Expenses: Overnight allowance	13,012	14,047
Travel expenses - other	3,392	2,086
Water expense	3,705	3,809
Total Administration Expenses	**322,337**	**398,510**

	2025	2024
17. Personnel Costs		
ACC contribution	24,698	23,906
NPF contribution	257,959	238,476
PAYE expenses	457,467	415,690
Salaries and wages	2,031,081	1,921,238
Total Personnel Costs	**2,771,206**	**2,599,310**

18. Related parties

a) Directors

The Directors of the Authority during the financial year were:

- Dr. Maria Talaitupu Kerslake (Chairperson of the Board)
- Tu'u Fu'a Hazelman
- Fuimaono Pemerika Aleki
- Leatuavao Lefe'au Ioane Malaki
- Jane Bentin-Fiti

Directors appointed from the Government Corporations and Ministries do not receive a director's fee. Government regulations specify that directors' fees for a chairperson is $22,500 per year and $18,000 for directors. These new changes to board remuneration was approved by Cabinet as per its F.K (15)31

	2025	2024
Directors and executive management compensation		
Directors fees	105,375	105,015
Board expenses	1,440	3,745
Total Directors and executive management compensation	**106,815**	**108,760**

b) Key Management Personnel

The key management personnel are those persons having authority and responsibility for planning, directing and controlling activities of the Authority during the financial year were:

	2025	2024
Remuneration of key management personnel		
Salaries and short term employment benefits	509,210	504,369
Employer contribution to:		
National Provident Fund	50,561	50,077
Accident Compensation Corporation	5,056	5,008
Total Employer contribution to:	**55,617**	**55,085**
Total Remuneration of key management personnel	**564,827**	**559,454**

19. Financial risk management

Risk is inherent on the authority's activities, but it is managed through a process of ongoing identification, measurement and monitoring subject to risk limits and other controls. This process of risk management is critical to the authority's profitability and each individual within the authority is accountable for the risk exposures relating to his or her responsibilities.

The authority's activities exposure it to a variety of financial risks: foreign exchange risk, credit risk and liquidity risk.

a) Foreign exchange risk

The Authority operates internationally and is exposed to foreign exchange risk arising from various currency exposures, primarily with respect to the Australian dollar, and Samoan tala, foreign exchange risk arises from future commercial transactions, recognized assets and liabilities. The authority does not hedge its foreign currency exposure.

b) Credit risk

It is the Authority's policy that all customers who wish to trade on credit terms are subject to credit verification procedures. In addition, receivable balances are monitored on an ongoing basis with the result that the authority's exposure to bad debts is actively managed. Credit risk is managed by a risk committee with board oversight. Credit risk arises from cash equivalents which are deposited in highly rated commercial banks in Samoa. The Authority does not deal in credit customers as the income of the Authority are government grants and therefore the risk from customer credit default is nil.

c) Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash to meet present obligations. Management monitors rolling forecasts of the Authority's liquidity reserve, comprising of cash and cash equivalents on the basis of expected cash flow.

20. Occupancy Costs

Samoa Qualifications Authority Office moved to TATTE Building in November 2011. The lease terms commenced on the 4th November 2022 and is renewable for another three years subject to terms and conditions between Ministry of Finance and Samoa Qualifications Authority on the renewable date of the lease of the 4th November 2025.

Payment of rent for the premises is $262,476.00 per annum and the rent for the car parking area is $33,580.00 per annum. Payment commencing on the 5th November 2022 under the lease agreement are charged to the statement of financial position (lease liability) as a result of the recognition requirement under the *IFRS 16 leases* over the period of the lease agreement using the right-of-use model.

21. Capital Commitments

The Authority does not have any non-cancellable capital contractual commitment as of 30 June 2025. (2024: SAT$ NIL)

22. Contingent Liabilities

The Directors confirmed there are no contingent liabilities as of 30 June 2025 (2024: SAT$ nil)

23. Events after reporting period

a) The Directors are not aware of any event occurring after balance sheet date as at 30 June 2025 (2024: SAT$ nil).

b) The Authority took note of the Parliament dissolution on 13 June and General Election on 29 August 2025 which has impacted on the budget approvals for the next financial year 2025/2026.

There was no impact of the above on the balances of financial statement as at 30 June 2025.

No other matters or circumstances have arisen since the end of the financial year which would require adjustment to or disclosure in the financial statements.

24. Going Concern

The Authority has assessed its ability to continue as a going concern and has determined that it can meet its obligations as they fall due for the foreseeable future. Currently, the Authority, being a public beneficial body, continues to receive funding from the Government, which constitutes approximately 97% of its income. Given its role in the Education Sector, the Board is confident that the Authority will continue to receive necessary appropriations and maintain sufficient funds to support its operations. Therefore, the financial statements have been prepared on a going concern basis, assuming the Authority will continue in operational existence for the foreseeable future.

25. Approval of the financial reports

The Financial Reports were approved by the Board on the date that they were signed.