



## 2018 ANNUAL REPORT

Updated: 31 August 2019

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## WHO WE ARE

The Society for the Prevention of Cruelty to Animals – Fiji Islands exists to prevent cruelty to all animals through education, the provision of quality and affordable animal health and welfare services and, by improving and enforcing animal welfare related laws in the nation.

The SPCA Shelter aims to provide a safe environment which caters for the health, welfare and well-being of stray cats and dogs. We believe that first and foremost, it is our responsibility to provide the Five Freedoms for all our shelter animals.

- 1) Freedom from hunger or thirst and access to fresh water and a diet maintains health and vigour.
- 2) Freedom from discomfort by providing an appropriate environment including shelter and somewhere to rest.
- 3) Freedom from pain, injury or disease by prevention or rapid diagnosis and treatment
- 4) Freedom to express normal behaviour by providing sufficient space, proper facilities and company of the animals own kind.
- 5) Freedom from fear and distress by ensuring conditions and treatment to prevent mental suffering.

The SPCA Clinic provides affordable veterinary care, including low priced desexing of owned animals. Retaining quality vets remains an ongoing goal of the Society.

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## FOREWORD

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Welcome to the SPCA Fiji Islands' Annual Report for the period 1 January to 31 December 2018!

2018 was somewhat of a unique year for the SPCA, with an entirely new Executive Committee (EC) being installed at the Annual General Meeting on 20 July 2018.

One of the limitations of the current Constitution is that it does not provide for continuity within the EC nor for comprehensive and proper handovers when events such as that of 20 July occur.

A formal handover process did not occur for various reasons, resulting in the incoming EC being compelled to spend the major part of 2018 developing an understanding of operational procedures, staffing issues, and the Society's immediate financial status, including financial commitments made under the previous EC. Significant time was expended in trying to consolidate and reconcile financial information and we recognise Treasurer, Cyndee Butcher's efforts in this regard.

Accounting firm Parkers was engaged to perform an assurance audit and prepare management financial statements to the date that the new EC took over. Parkers also assisted the SPCA with identifying gaps in and improving financial records management and better linking with the Vision software. At time of writing this report, it is evident that there is much more to be done, particularly in terms of refining our invoicing and stock management systems. We are grateful to the Parkers team for their commitment to this work and helping the SPCA move toward a more seamless accounting system.

2018 saw the SPCA without a manager for the most part and no long term veterinarian. Despite best efforts at recruitment, retention of vets continues to remain a challenge for the SPCA. The clinic and shelter functioned through some volunteer veterinarians, a consultant vet (up till 20 July) and engagement with the Fiji National University (FNU). SPCA was able to establish an arrangement whereby FNU vet science students and their lecturers used the surgery and clinic facilities for training and in turn, provided veterinary services to the shelter animals and clients. Without this assistance, SPCA would not have been able to function. We are grateful to Dr Jo Olver and Dr Ryan Johnstone for going well beyond their duties and supporting the SPCA through Saturday and evening clinics and providing staff with their guidance.

The staff of the SPCA are to be commended for their willingness to work through the upheavals and maintain their focus on the welfare of the shelter animals. However, without guidance and oversight, staffing issues became evident and the new EC was faced with some tough decisions. A vet nurse mentor was hired to provide training and supervision to the vet nurse team in the absence of the full time vet. This commitment ensured that shelter protocols were tightened and systems were established to better monitor animal health and welfare. New and improved contracts and job descriptions were also put in place in the 4<sup>th</sup> quarter.

A Strategic Plan had been drafted in the first half of 2018 but not presented at the last Annual General Meeting. A revised draft Strategic Plan will be shared with Members for input in 2019.

Some of our 2018 highlights include:

- \$49,851 raised through fundraising and donations
- 537 animals passed through the shelter, with 316 adoptions (refer Shelter Report)
- 740 desexing surgeries
- Construction of new dog kennels (2<sup>nd</sup> quarter)

- Improved shelter conditions – removal of grass and laying down of gravel, overhead and kennel shading to keep the shelter pets (and staff) cool
- Fenced enclosures and new protocols mean that all dogs now receive daily exercise and play
- Old leaky cages in the cattery have been removed. Designs have been made for a cat play area (awaiting vet arrival and input, and first stage completed in 2<sup>nd</sup> Q 2019))
- Rigorous daily cleaning of drains and the addition of a water tank (donated by Mr Tom Davies) has successfully diverted roof water from the drains, finally addressing the long term flooding problem (put to the test during some relentless rainy periods)
- Makeover of the reception and waiting areas and surgery and clinic has helped to improve client experience, manage work flow and provide a safer and more enjoyable work environment
- Highly successful “adopt for a day” trialled (but needs more commitment)
- Well attended first-ever Meet and Greet event has led to increase in volunteers, donations and overall general interest from the public.
- Shelter shop established, bringing in additional revenue
- Partnership with Dr Kimberly Kodhakah to establish the CLAW – Communities Compliant in Legislation and Animal Welfare Project (to commence in 2019)
- Two full time veterinarians sourced (to arrive in 2019)
- A regular volunteer programme has been established
- A revamped website is now functional.

A lot of the work is in progress and will come to fruition in 2019. Supplementary information on 2019 achievements is available through the emailed newsletters that aim to keep members and interested parties updated on SPCA’s operational activities. A shelter status report as at 6 June 2019 is also available for the interest of members. The Facebook page has focused on promoting adoptions and public engagement. The Strategic Plan identifies some options for moving these and other plans forward.

We hope this Annual Report will be informative and inspire your ongoing engagement and support of the SPCA Fiji Islands.

*The SPCA Executive Committee*  
2018/19

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## EXECUTIVE COMMITTEE

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The Executive Committee (EC) of the SPCA is elected at the AGM, which is generally held before the end of July each year.

The EC at the start of the AGM held in July 2018 comprised the following::

Deepak Rathod (President)  
Kalara Vusoniwailala (Vice President)  
Reshma Ram (Treasurer)  
Bhavna Vithal  
Reginald Jokhan

The Annual General Meeting (AGM) held on Friday 20 July 2018 elected an EC consisting of the following members who met on 26 July to elect their office bearers. (Deepak Rathod and Reshma Ram announced withdrawal of their candidacy at the commencement of the AGM).

Seema Deo (President/Co-Chair)  
Amanda Millar (Vice President/Co-Chair)  
Lucinda Butcher (Treasurer)  
Dr Helene Jacot des Combes (Secretary)  
Andrew Powell  
Ilana Burness  
Pallawish Kumar  
Dr Sian Watson  
Vivien Counsell Mitchell

The new committee decided that the President and Vice President would work as Co-Chairs, allowing them to “job share” and better distribute the work loads. A voluntary legal advisor, Adrienne Ali, was also appointed. During the year resignations were received from Pallawish Kumar (August) for personal reasons, Dr Sian Watson (November) due to work pressure and travel, Helene Jacot des Combes (December), due to a new work posting in the Marshall Islands. Ilana Burness was unable to attend sufficient meetings to participate on the committee. Engagement with the volunteer legal advisor was withdrawn in October 2018.

The EC filled the vacant positions as follows:

Chelsey Singh (joined in September 2018)

The full complement of EC members is 9. Finding committed individuals with the appropriate skill sets proved a challenge towards the end of the year.

11 meetings of the EC were held through the year.

Members of the EC volunteer their time, funds and efforts.

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## TRUSTEES

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SPCA Trustees at the beginning of 2018 were: Mr Joel Sahai, Mr Sekove Naqiolevu and Ms Vivien Counsell Mitchell.

Long-standing Trustee, Mr Sahai, resigned on 1 October 2018 to be able to focus on other aspects of his profession. A new Trustee was not identified in 2018 as other priorities took up EC members' time.



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## VETERINARIANS

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2018 commenced with one full time internationally recruited veterinarian, who subsequently resigned to take up another posting. Volunteers and a service contract vet continued to provide services through the first half of the year

In July following the AGM, SPCA was left without a full time vet and volunteer veterinarian, Dr John O'Dell and his vet technician partner Bridget, stepped in to hold the fort for two weeks allowing space for the new EC to determine a course of action.

FNU lecturers, Dr Jo Oliver and Dr Ryan Johnstone, came on board with their students. This engagement allowed SPCA to have the shelter animals properly assessed, desexed and managed. Dr Oliver conducted Saturday clinics while Dr Johnstone and his students conducted Thursday evening clinics.

Dr Leilani David, a newly qualified veterinarian, joined the SPCA in October and stayed with us until her contract with the Nadi-based animal hospital PASH, commenced.

Dr Monika Devi, also a newly qualified veterinarian, provided evening and Saturday clinics commencing in December.

Despite there being several experienced veterinarians in the country, all were committed to other work and we needed to look overseas for vets.

One of the big “wins” in 2018 was the recruitment of two full time veterinarians – Dr Vesna Juranek from Croatia and Dr Claire Holohan from Ireland. Unfortunately, although the contracts were accepted in October, the visa application process stretched on well into 2019.

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## VOLUNTEER VETS

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The SPCA has relied on volunteer vets to ensure shelter pets are desexed and treated. Some volunteers have also assisted with more complex surgeries. The efforts of these volunteers cannot be overstated and are absolutely essential to the SPCA’s sustainability. With the recruitment of two full time vets (2019), SPCA will be able to deliver outreach clinics and better serve the community.

Name	Country	University
Corinne Lendon	Australia	Murdoch University
Suzanne Jane Eyre	UK	University Of London
Yai Fai Matthew Robert	New Zealand	Massey University
Naoya Koga	New Zealand	Massey University
John O'Dell	Australia	University Of Sydney
Hannah Donovan	UK	University Of Edinburgh UK
Jessica Elle Diery	Australia	Murdoch University
Kimberly Jane Khodakhan	USA	University Of Pennsylvania
Freya Narayan	UK	University Of Liverpool
Allison Bober	USA	Registered To New Zealand Vet Board
Leana Watermeyer	South Africa	University Of Pretoria
Meagon Abraham	USA	University Of Minnesota





*SPCA staff, Ana, Manase and Joe at the very start of the drive to revamp the premises*

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## MANAGEMENT

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Effective management of the SPCA has been an ongoing issue for the Society. In 2018 SPCA had a temporary manager (Nicola Vuetilovoni) for a few months prior to the AGM. She completed her contract on 20 July. An interim manager (Cherie Chute) came on board in October for 3 months with the intent of providing input to the terms of reference of a full time manager and help establish some human resource systems for the SPCA. These temporary solutions are unsustainable and have historically resulted in the Executive Committee having to take on a hands-on role in the day to day affairs of the Society.

A well resourced executive/oversight position is needed to oversee SPCA's operations – finance and administrative – leaving the Executive Committee to focus on its functions as a board. This has not yet been possible largely due to financial limitations, whilst regular income is absent. However, it is a necessary step if progress is to be seen at the SPCA.

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## SHELTER

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The primary task of the SPCA Fiji Islands is to enhance animal welfare. Our shelter has a capacity of 150 animals and it is almost always at full capacity. Shelter attendants work full days to keep the kennels and cattery clean, animals fed, bathed, exercised – and happy. With the recruitment of the vet nurse mentor, shelter attendants were provided with some tools to assist with proper food management, record keeping and customer service. A leadership mechanism was established within the shelter team, leading to more stringent observation of protocols and overall positive environment – for animals and staff.

In 2018, SPCA took in 537 animals (292 dogs and puppies and 245 cats and kittens) and rehomed 26 adult cats, 88 kittens, 58 adult dogs and 144 puppies – a total of 316 animals. A number of disease outbreaks led to deaths of several puppies and kittens, while some animals had to be euthanised due to ill health.

The risks associated with keeping animals in close confinement cannot be overstated and is one of SPCA's greatest challenges in terms of public understanding.

During the year, two adoption drives were held – in May and October – resulting in an increased interest in adoptions however, following the October drive, the shelter was still full (due to increased intake). Efforts were made to clear the shelter of the long-term caged animals (longer than 5 months). A “free adoption” drive, conducted under strict conditions involving agreements to allow SPCA follow up and provision of identification, ensured that the shelter pets received their second chance. Follow ups were carried out during the quiet period in December and January and SPCA staff were pleased to note that all the 6 adoptees were living in happy and healthy conditions. Free and discounted adoptions are only conducted in extreme circumstances and ongoing training of staff is needed to encourage promotion of adoptions on a regular basis.

A key improvement to the shelter environs involved the purchase of a bolt of shade cloth and overhead sails as a means of keeping off the heat and rain and protecting the animals and staff. Tarpaulins (donated and purchased) have been placed over the more exposed kennels and are rolled down during times of extreme rain. This has been a temporary but highly effective measure taken within tight resources and reliant mostly on donated materials. A fenced (and shaded) area also provides a run for dogs and puppies, allowing them the exercise shelter animals often miss out on.



*The puppy run is a safe spot for the shelter animals to play where they can also meet potential adopters*

## CRUELTY CASES

The use of social media is highlighting the extreme number and types of animal cruelty and negligence in Fiji. SPCA relies on the public to bring cruelty cases to our attention. These range from chaining of animals to more drastic and violent actions, the most common including poisoning by neighbours, hot water burns and machete wounds.



*Long term chaining of an animal is a form of cruelty. SPCA recognises that more education is needed at all levels on the Animal Welfare Legislation and on sensitising our communities on the idea of animals as sentient beings*

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## EDUCATION AND PUBLIC RELATIONS

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### EDUCATION

From November 2018 through to early 2019, we were fortunate to be invited to present a series of six broadcasts to schools across the country on aspects of animal welfare. We are grateful to the Ministry of Education Schools Broadcasting Unit for this valuable opportunity.

### ONLINE

A regular newsletter is emailed to members and other interested parties, providing updates on SPCA activities. SPCA's Facebook page has been fortified to provide improved and more regular information particularly on adoption availability and shelter activities. Our website [www.spcafiji.com](http://www.spcafiji.com) has had a soft launch and is being modified.

### MEET AND GREET

In November, we held our first “meet and greet” event. The event was open to the public and designed to provide a forum to engage everyone in animal welfare in Fiji, as raised at the last



AGM. Over 62 individuals attended, many of whom were interested citizens wanting to get involved in improving animal welfare. The event resulted in a better understanding of SPCA's activities and an associated increase in volunteers at the SPCA.



*Some of the participants at the Meet and Greet event which provided an open forum to discuss animal welfare matters in Suva*

## WORKING BEE

In August, following the construction of some new kennels and a staff kitchen, the SPCA premises were left in a state of disorder and clutter. Records and paperwork had also piled up, taking up valuable space. A working bee was arranged, inviting members and the public to assist in what amounted to a mass clean up. Everyone pitched in, physically and with monetary gifts and with donations of cleaning equipment, dog leashes and refreshments. Considered a huge success, the Working Bee also involved the trial “adopt for a day” programme, enabling all the shelter pets to be taken off the premises while the cleaning progressed.



*Feeling accomplished. Volunteers at the SPCA Working Bee with Co Chair Amanda Millar who led the charge*

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## PARTNERS

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The SPCA works closely with the Suva City Council on trappings and stray animals. We are limited in this work by shelter capacity and efforts are ongoing to convince Ministry of Agriculture to consider large scale desexing campaigns, with the concept of Trap Neuter and Release as the prime goal<sup>1</sup>.

Our arrangement with the Fiji National University (FNU) has been mutually beneficial, with students getting the chance to practice in a busy and “real” situation and SPCA have veterinarians on board.

In 2018, SPCA commenced discussions with American veterinarian, Dr Kimberley Kodhakah, to receive assistance with managing the growing list of the SPCA’s client list for desexings. SPCA had been fortunate to have the services of various veterinarians throughout the year who ensured that the shelter pets were desexed before adoption however, there remained a waitlist of over 500 clients. The discussions resulted in a highly successful mass desexing clinic (in March 2019), addressing the client list and with time remaining to conduct two free clinics – one with the Suva City Council and one on the island of Beqa.



*Volunteer vet Leanne Watermeyer conducts a surgery on Leleuvia Island Resort. SPCA hopes to build relationships with central division tourism communities in an effort to address stray animal populations*

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<sup>1</sup> At the time of writing this report, the Ministry of Agriculture had just announced TNR as an alternative to the trap and destroy programmes it has previously undertaken. SPCA and other welfare organisations have supported the Ministry in this decision and we will continue to be involved to ensure adequate assistance is provided to the Ministry as it embarks on this new journey.



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## VOLUNTEERS

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The SPCA volunteers provide tireless service helping to feed, clean, walk and pet our shelter animals. It is through them that our animals learn what it is like to be touched by humans and to be able to trust again. Without the volunteers, many of our animals may end up unadoptable. Instead, we have many beautiful stories of street cats and dogs going to loving homes and quickly becoming a part of the family.

Volunteering at the SPCA may involve a range of other areas – painting, gardening, cleaning of drains, assistance with filing, photography, story telling and other opportunities exist to help. A volunteer coordinator role was identified as key to supporting more effective volunteerism at the SPCA and will be implemented in 2019. The volunteer coordinator role is also a volunteer position and relies on commitment of time and resources on the part of the coordinator.



*SPCA staff with volunteer Kaori from Japan*

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## FINANCE AND ACCOUNTS

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The revenue-generating activities of the SPCA are centred around the provision of veterinary services, and given that for most of 2018 the SPCA operated without permanent veterinarians, Operating Revenue declined significantly by \$0.10 million to \$0.31 million. Similarly, the costs of providing veterinary services declined by \$0.13 million to \$0.16 million. However, revenues from non-veterinary services which includes the sale of over-the-counter medication has increased to \$0.06 million and supported the SPCA's operations. With the extra capacity in veterinary services, staff were relocated to provide non-veterinary services, and therefore there has been an increase in these staffing costs by \$0.04 million.

Donations, fundraising, interest and membership fees accounted for \$55,998 of the Society's revenue in 2018, compared with \$38,143 in the previous year.

A significant adjustment has been made in the value of debtors. On conducting a full analysis of the Vision records, it was found that the total debts to the Society at the end of 2018 are \$63,207. These debts had accumulated over the years 2016/2017 and the early part of 2018.

In mid-2018, Xtreme Debt Collectors were engaged to recover those amounts that were collectible and a strict 'No-Credit' policy implemented. However as at balance date of 31 December 2018, the majority of the debts have remained uncollected and are deemed doubtful for collection.

To provide an accurate reflection of the above, a Provision for Doubtful Debts of \$62,972 was recorded in the books as at balance date (details on Pg. 12 of the financial statements). The provision reflects debt which has remained outstanding for more than 90 days after the respective balance dates (31 December of each year in 2016, 2017 and 2018).

A net deficit of \$68,219 was recorded for the year 2018 compared with a net surplus of \$1,529 in 2017. The largest single contributor to this deficit has been the doubtful debts of \$56,209 which is recorded as an expense in the Income Statement.

### *Doubtful Debts Movement between 2017 and 2018*

As at 31 December 2017, \$44,651 was owed to SPCA from customers who had received the required goods/services but had not paid their dues (in full). In 2018, this amount combined with \$18,556 (largely debts relating to first half of 2019 and debtor payments received) made up the closing balance of \$63,207. The professional debt collector had managed to recover \$6,928 in 2018 and this has been reduced from the closing balance before arriving at the balance of \$63,207.

During the 2017 year, a doubtful debts provision of \$6,763 had been raised in SPCA books. In 2018, the provision was raised by \$56,209 to arrive at the \$62,972 doubtful debts provision as at 31 December 2019.

The 2018 Income Statement reflects the \$56,209 doubtful debts taken up as an expense (refer page 16 of the financial statements).

SPCA will continue efforts to collect the past years' debts and any amounts collected will reduce the doubtful debts provision (\$63,207) in 2019. The income statement will reflect all amounts collected in the same year.



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## MEMBERSHIP

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Membership for the 2018 year stood at 238 on 31 December 2018. There were 37 life members as at 31 December 2018. There was a sharp peak in membership subscriptions during June/July prior to the Annual General Meeting. The subscription fee is halved after 1 July.

The SPCA sends a reminder to ordinary members to renew their membership at the beginning of each year and to invite others to join the Society. There is a need to bring in more members who will participate at EC level and provide their time and experience to benefit the SPCA. Annual Membership fees have remained at \$20 per year for some time now. The fee for Life Membership is \$400.

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## DRUG PURCHASES AND FREIGHT

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Drugs are the single greatest expense of the SPCA. In 2018, SPCA started purchasing some vaccines from Vet Essentials and, through the assistance of UB Freight, significantly reduced freight costs of drugs from Australia. In 2018, the cost of drugs was \$119,439 with freight costing \$4,458. Options have opened up for purchase of drugs through Fiji-based wholesalers and this will be further explored in 2019.

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## FUNDRAISING AND DONATIONS

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The SPCA gratefully acknowledges the receipt of cash and kind donations during the 2018 year. Towards the final quarter of 2018, processes were tightened to better monitor all donations (including food contributions). It is hoped that all donations will be more accurately reflected in the 2019 financials.

We acknowledge those who have donated their time, professional services, use of equipment and all manner of items to the SPCA.

A number of fundraisers were held throughout the year. A draft longer term fundraising strategy was developed in August 2018 however its implementation has been impeded due to the many other unexpected calls on EC members' time. Investment of time and resources is required for effective fundraising. Members and others have offered assistance to undertake fundraisers but this has not come to pass.

### TRIVIA NIGHT

A trivia night held in Pacific Harbour, on 11 August was the first fundraiser of the 2018/19 EC. 162 people attended and the event raised \$6,038 in profits. Aside from fundraising, this event served to engage non-Suva based animal welfare advocates and pet owners.

### FOOD DRIVES

Food is an ongoing expense of the shelter. SPCA provides our dogs with a diet of cooked food supplemented with commercially prepared dog food. Cats are only fed commercially prepared food. Proper nutrition is essential for caged animals as they are unable to fend for themselves. The cost of feeding one dog at the shelter over a 3 month period is approximately \$300 (total costs are approx. \$576 for adult dogs and higher for puppies). Two food drives were conducted in 2018, both at Cost U Less Supermarket with donations totalling to a value of \$2,143.60.



## CALENDAR

Fashion photographer Asvin Singh donated his services to conduct a photoshoot with SPCA pets and models showcasing some of Fiji's designers. Kindly printed by Quality Print, the calendars were well received 100 calendars pre-sold at \$20 each. Subsequently they retailed for \$25 with final reconciliation to be completed in 2019. We thank Kaiya Chute, Roatina Pihaatae, Banuve Tabakaucoro, Heather Marama, Arpana Sinh, Jacob Samuel, Makare Cornish, Lanieta, Naina, Hupfield Hoerder, Pacific Island Art, Samson Lee, 8 Mountains, Zilda Collection, Kitiana Frances, Asvin Singh and Quality Print for their contribution in seeing this project through.

## RAFFLE

A raffle was conducted to help pay for the immigration bonds for the two veterinarians. Prizes were donated by Leleuvia Island Resort, Suva Scuba, Sea Fiji Reefs, Grand Pacific Hotel, Little Village Girl, Eden Restaurant, Head to Toe, Dr Helene Jacot des Combes, Chelsey Singh and Seema Deo. The timing of the raffle ticket sales (holiday period) meant that sales were low in the beginning and an extension approval was obtained to conduct the raffle draw in 2019 (23 February). As a result, the earnings from the raffle are not reflected in the 2018 accounts. SPCA offered its platinum level sponsors opportunities to utilise its veterinary services. A clinic is yet to be implemented on Moturiki Island with the involvement of Leleuvia Island resort.

## COMMUNITY MARKETS

The support of Elana Bickerdike has allowed the SPCA to hold a stall at the monthly ROC Markets in Suva. The Pacific Harbour community has also had SPCA representation at their Market Day,.

These events provide opportunity to raise the profile of the SPCA as well as to carry out some fundraising.

#### STAFF ORGANISED FUNDRAISERS

SPCA staff have regularly arranged fundraisers (with EC oversight) and in 2018, these included a “barrel night” and a number of food sales.

*Thank you Tappoo Foundation for this generous donation*



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## MEDICAL EQUIPMENT

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An almost new anaesthetic machine and an autoclave were donated by Dr Tracey and Kimberley Khodakhah from the USA in October. Both gifts were welcomed by the clinic team as our own equipment has been ageing.

Consideration of purchase of an X-Ray machine was put on hold due to there being no full time vet on the premises.



*Vet tech Shivneel Prakash assists Dr Kimberley Khodakhah to set up the donated anaesthetic machine*

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## BUILDINGS AND MAINTENANCE

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In May 2018, a contractor and project manager were commissioned to build new adoption kennels, a kitchen, laundry, mortuary and conducting repair work on several areas of the buildings. Just over \$18,000 was expended. The incoming EC found considerable flaws in the workmanship, including poorly mixed cement leading to cracks in the walls, use of poor quality material and broken tiling. A stop payment was made on the final amount owed, pending fixing of the works. To date, there has been no resolution on this matter. Processes have been tightened to ensure that future such work is commissioned through an open call for tenders.

Drainage issues continued to plague the shelter and the premises experienced major flooding during the heavy unrelenting rains at the end of September. An assessment conducted (*gratis*) by a civil engineer suggested that a possible solution may be to divert the roof water from the

drains. SPCA is grateful to Mr Tom Davis who, in October, donated a water tank to the SPCA. Combined with rigorous regular cleaning of drains and removal of rubbish from the roadside, the tank appears to have helped reduced the majority of the flooding problems, with the shelter remaining flood free over another protracted rainy period.

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## STRATEGIC PLAN

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SPCA has not had an approved strategic plan since 2011. In 2018, a strategic planning team conducted a stakeholder analysis and other significant work towards developing a progressive strategic plan. This has now been further revised and will be finalised in 2019. In the meantime, many of the short term objectives identified in the Strategy are being implemented as will be evident from this Annual Report.



THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018

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**THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI**  
**SOCIETY DIRECTORY**  
**AS AT 31 DECEMBER 2018**

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NATURE OF SOCIETY	:	To provide animal welfare and veterinary services to the public
PRESIDENT	:	Seema Deo
VICE PRESIDENT	:	Amanda Millar
TREASURER	:	Cyndee Butcher
SECRETARY	:	Chelsey Singh
BANKERS	:	Westpac Banking Corporation 1 Thomson Street Suva
	:	Bank of South Pacific Samabula Suva
BUSINESS LOCATION	:	155 Foster Road Walu Bay Suva Fiji
TRUSTEES	:	Vivien Counsell Mitchell Sekove Naqiolevu

**THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI  
EXECUTIVE COMMITTEE'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2018**

In accordance with a resolution of the Executive Committee, the members herewith submit the Statement of Financial Position as at 31 December 2018, Statement of Comprehensive Income, Statement of Cash Flow and Statement of Changes in Funds for the year ended on that date and report as follows:

The names of the Trustees and Executive Committee members at the date of this report are:

**Trustee:**

Vivien Counsell Mitchell  
Sekove Naqiolevu

**Executive Committee:**

Seema Deo	-	President
Amanda Millar	-	Vice President
Cyndee Butcher		Treasurer
Chelsey Singh	-	Secretary
Ravikash Chand	-	Member
Andrew Powell	-	Member
Vivien Counsel Mitchell	-	Member

**PRINCIPAL ACTIVITY**

The principal activity of the Society is the provision of animal welfare, veterinary and other related services to the public. There was no significant change in the nature of the activities of the Society during the year.

**RESULTS**

	2018 \$FJ	2017 \$FJ
Total Income	361,421	445,919
Total Expenses	429,640	444,390
Net (Deficit)/ Surplus for the year	\$ (68,219)	\$ 1,529

**CURRENT ASSETS**

The Executive Committee took reasonable steps before the Financial Statements were made out to ascertain that the current assets of the Society were shown in the accounting records at a value equal to or below the value that would be expected to be realised in the ordinary course of business.

At the date of this report, the executive committee are not aware of any circumstances which would render the values attributable to the current assets in the Financial Statements misleading.

**EVENTS SUBSEQUENT TO BALANCE DATE**

The introduction of two new Veterinarians, in the interval between the end of the financial year and the date of this report, there will be a significant increase in the Revenue and Expenditure in the opinion of the Executive Committee, to affect the operations of the Society.

**OTHER CIRCUMSTANCES**

At the date of this report, the executive committee are aware of the following:

- Adequate records and handover information for the period 1 January to 20 July 2018 were not provided to the new Executive Committee which took office on 20th July 2018. This report is based on what figures, reports, statements that were in the records of the SPCA located at 155 Foster Road, Walu Bay which were left from the previous Executive Committee. Figures were also derived from bank statements and reports from Vision, the software program used by the Clinic.
- The financial statement prepared by SPCA for the year ended 31st December 2018 incorporates the Financial Statement ending 31st July 2018 which was prepared with the limited source documents provided.
- The 2018 Income Statement reflects the \$56,209 doubtful debts taken up as an expense (refer to page 16 of the financial statements). These debts will not be written off the books at this stage and SPCA will continue its efforts to collect them.

The Executive Committee is not aware of any other circumstances apart from the above not otherwise dealt within this report or accounts which would render any amounts stated in the accounts misleading.



THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI  
EXECUTIVE COMMITTEE'S REPORT (CONT'D)  
FOR THE YEAR ENDED 31 DECEMBER 2018

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UNUSUAL TRANSACTION

Apart from these matters and other matters specifically referred to in the financial statements, in the opinion of the executive committee, the results of the operations of the Society during the year were not substantially affected by any item, transaction or event of a material unusual nature, nor has there arisen between the end of the financial year and the date of this report any item, transaction or event of a material unusual nature likely, in the opinion of the Executive Committee, to affect substantially the results of the operations of the Society in the current financial year, other than those reflected in the financial statements.

For and on behalf, and in accordance with a resolution of the Executive Committee.

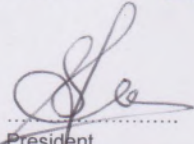
Dated this

31<sup>st</sup>

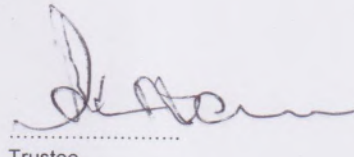
day of

July

2019.



.....  
President



.....  
Trustee

**THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI**  
**STATEMENT BY THE EXECUTIVE COMMITTEE**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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In accordance with a resolution and in the opinion of the Executive Committee of The Society for the Prevention of Cruelty to Animals Fiji, we state that:

- i) the accompanying statement of financial position of the organisation is drawn up so as to give a true and fair view of the state of affairs of the organisation as at 31 December 2018;
- ii) the accompanying statement of comprehensive income of the organisation is drawn up so as to give a true and fair view of the results of the organisation for the year ended 31 December 2018;
- iii) at the date of this statement there are reasonable grounds to believe the organisation will be able to pay its debts as and when they fall due; and
- iv) all relevant party transactions have been adequately recorded in the books of the organisation.

For and on behalf, and in accordance with a resolution of the Executive Committee Members:

Dated this

31st

day of

July

2019.

.....  
President

.....  
Trustee





## Parkers Business Solutions (Fiji)

Chartered Accountants

SUSHEEL DUTT CPP, CA, MBA • AKHILAK KHAN CA, MCOM



### INDEPENDENT AUDITOR'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

To the Members of the Society for the Prevention of Cruelty to Animals - Fiji

#### Qualified Opinion

We have audited the financial statements of The Society for The Prevention of Cruelty to Animals – Fiji as at 31 December 2018 which comprises of the statement of financial position, the statement of comprehensive income, statement of changes in funds and its statement of cash flows for the year then ended and the notes to the financial statement, including a summary of significant accounting policies.

In our opinion, except for the effects on the financial statements of the matters described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Society for the Prevention of Cruelty to Animals - Fiji as at 31st December 2018, and its statement of comprehensive income for the year then ended in accordance with international Financial Reporting Standards for Small and Medium Size Entities.

#### Basis for Qualified Opinion

- In common with organizations of a similar nature, control over income from certain sources prior to it being recorded in the books of account is limited, and there are no practical audit procedure to determine the effect of this limited control. As an audit procedure, it is not practicable to extent our examination of the receipts beyond the accounting for amounts received as shown by the books and records of The Society for the Prevention of Cruelty to Animals – Fiji.
- We were unable to confirm or verify by alternative means accounts receivable included in the statement of financial position as at 31 December 2018. As a result of these matters, we were unable to determine whether any adjustments might have been found necessary in respect of recorded or unrecorded accounts receivable, and the elements making up the statement of comprehensive income, statement of changes in equity and statement of cash flows.

We conducted our audit in accordance with International Standards on Auditing (ISA). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organisation in accordance with the International Ethics Standards Board for Accountant's Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Fiji and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Responsibilities of the management for the Financial Statements

The management are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards for Small and Medium-sized Entities, and for such internal control as the management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the management are responsible for assessing the Organisation ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intend to liquidate the Organisation or to cease operations, or have no realistic alternative but to do so. The management are responsible for overseeing the Organisation's financial reporting process.





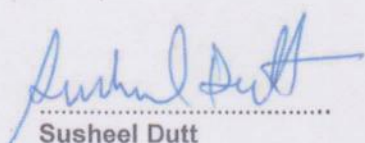
## Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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



Susheel Dutt

Partner

Suva, Fiji.

Date: 9/7/19



THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2018

	Notes	2018 \$	2017 \$
<b>INCOME</b>			
Operating Revenue	2 (i)	305,422	407,776
Less: Cost of Sales	2 (ii)	159,854	293,371
		145,568	114,405
Other Income		55,998	38,143
		201,566	152,548
Staff Cost		98,004	58,682
Other Operating Expense		161,149	82,003
		259,153	140,685
Depreciation		10,105	10,053
Interest and Bank Charges		527	281
Net Surplus/(Deficit) for the year		\$ (68,219)	\$ 1,529

The Statement of Comprehensive Income is to be read in conjunction with the Notes to the Financial Statements set out on pages 11-14



THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI  
STATEMENT OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2018

	Notes	2018 \$	2017 \$
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	3	35,324	33,401
Trade & Other Receivables	4	10,042	52,130
Inventories	5	19,200	38,075
		64,565	123,606
<b>NON CURRENT ASSETS</b>			
Financial Asset	6	50,000	50,000
Property, Plant & Equipment	7	38,244	45,355
		88,244	95,355
<b>TOTAL ASSETS</b>		152,809	218,961
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	8	5,503	5,348
Provisions	9	5,228	3,316
<b>TOTAL LIABILITIES</b>		10,732	8,664
<b>NET ASSETS</b>		<b>\$ 142,078</b>	<b>\$ 210,297</b>
<i>Represented By:</i>			
<b>ACCUMULATED FUNDS (page 9)</b>		<b>\$ 142,078</b>	<b>\$ 210,297</b>

This Statement of Financial Position has been audited.

Signed in accordance with a resolution of the Executive Committee.

Dated this 31<sup>st</sup> day of July 2019.

President

Trustee

The Statement of Financial Position is to be read in conjunction with the Notes to the Financial Statements as set out on pages 11 to 14

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI  
STATEMENT OF CHANGES IN FUNDS  
FOR THE YEAR ENDED 31 DECEMBER 2018

	Accumulated Funds \$	Total \$
Balance at 1 January 2017	208,768	165,706
Net Surplus/(Deficit) for the year	1,529	43,062
Balance at 31 December 2017	<u>\$ 210,297</u>	<u>\$ 208,768</u>
Balance at 1 January 2018	210,297	208,768
Net Surplus/(Deficit) for the year	(68,219)	1,529
Balance at 31 December 2018	<u>\$ 142,078</u> =====	<u>\$ 210,297</u> =====

The Statement of Accumulated Funds is to be read in conjunction with the Notes to the Financial Statements set out on pages 11-14

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI  
STATEMENT OF CASH FLOW  
FOR THE YEAR ENDED 31 DECEMBER 2018

	Notes	2018 \$	2017 \$
<b><u>Cash flow from Operating Activities</u></b>			
Receipts from members, customers, donors and government		361,421	445,919
Payments to Suppliers and Employees		(355,977)	(441,834)
Bank Charges & Interest Paid		(527)	(281)
Net Cash Provided by Operating Activities	10 (i)	4,917	3,804
<b><u>Cash flow from Investment Activities</u></b>			
Acquisition of Property, Plant and Equipment		(2,993)	(8,382)
Net Cash (Used) by Investing Activities		(2,993)	(8,382)
Net Decrease in Cash Held		1,924	(4,576)
Cash Balance at Beginning of Year		33,400	37,976
<b>Cash Balance at End of Year</b>	10 (ii)	<b>\$ 35,324</b>	<b>\$ 33,400</b>

The Statement of Cash flow is to be read in conjunction with the notes to the Financial Statements as set out on pages 11 to 14



**THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies adopted by the Society are set out in these notes. The policies adopted are in accordance with accounting principles generally accepted in Fiji, and unless stated otherwise are consistent with those applied in the prior year.

All figures are reported in Fijian currency and are rounded off to the nearest dollar.

**a) Basis of preparation of the financial statements**

The financial statements of the Society have been drawn up in accordance with the accounting standards and disclosure requirements of the Fiji Institute of Accountants. They are prepared in accordance with the historical cost convention which permits revaluations of non-current assets but, otherwise has no regard to changes in levels of prices.

The accounting policies adopted are consistent with those of the previous year except where otherwise indicated.

**b) Receivables**

Receivables are carried at anticipated realisable value. An estimate is made for doubtful receivables based on a review of all outstanding amounts at year end.

**c) Property, Plant and Equipment**

Property, plant and equipment is stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to condition bringing the asset to the location and necessary for it to be capable of operating in the manner intended by the management. Land is not depreciated. Depreciation on the other assets is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight line method on the basis of maximum rates allowed by Fiji Revenue and Customs Authority.

- Buildings	1.25%-2.5%
- Plant & Equipment	8%-25%
- Motor Vehicle	10%

**d) Deferred Income**

Assets donated are capitalised at cost and the corresponding credit taken up as deferred income. These fixed assets are depreciated over their estimated useful lives.

**e) Income Tax**

The income of the Society is exempt from tax in accordance with the provisions of Section 20 of the Fiji Income Tax Act.

**f) Provision for employee entitlements**

The provision for employee entitlements includes wages, salaries and annual leave and represents the amount the Society has a present obligation to pay resulting from the employees services provided up to balance date.

**g) Revenue recognition**

Revenue is recognised when the services have been provided.

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018

2. (i) REVENUE	2018 \$	2017 \$
Accessories, Grooming, Stray & Surrender	5,790	5,662
Adoption	3,764	10,295
Boarding, Transport ,Housing Visits	10,336	10,393
Clinic Drugs	119,307	135,303
Consult	42,720	85,353
Dog Licenses	6,989	8,073
Hospital	11,268	15,413
Misc Income	585	8,020
OTC Medication	7,453	13,454
Outpatients Services	22,415	27,909
Spay & Neuter	29,087	33,318
Surgery	13,494	17,003
Vaccinations	28,523	28,105
X-Ray	3,693	9,475
	=====	=====
	\$ 305,422	\$ 407,776
	=====	=====

(ii) COST OF SALES

Clinic expenses	11,458	7,641
Collars, leashes, accessories	589	647
Drug purchases	118,444	139,247
Freight	4,458	32,134
Oxygen	2,435	1,764
Pet Food Purchase	15,508	14,316
Wages *	6,557	96,549
X-ray	406	1,073
	=====	=====
	\$ 159,854	\$ 293,371
	=====	=====

\* Insufficient information received to separate Cost of Sales and Administration Wages

3. CASH AND CASH EQUIVALENTS

Cash on hand	-	427
WBC Account No - 1400	6,052	9,167
WBC Account No - 4933 & 4611 (Donation)	1,391	23,808
BSP account	27,881	-
	=====	=====
	\$ 35,324	\$ 33,402
	=====	=====

4. (i) TRADE AND OTHER RECEIVABLES

Trade Receivable	63,207	51,414
Less : Provision for Doubtful Debts *	(62,972)	(6,763)
	=====	=====
	\$ 235	\$ 44,651
	=====	=====

As at 31 December 2018, SPCA was owed \$63,207 by its debtors (details below):

- \$18,556 credit sales transacted during January-June 2018, and
- \$44,651 credit sales carried forward since 2016

\*Provision for Doubtful Debts

Of the \$63,207, \$62,972 is deemed doubtful for collection (refer to Provision for Doubtful Debts\* above) as at 31 December 2018. The provision is cumulative (\$6,763 provision carried forward from 2017; additional \$56,209 recognised in 2018). This follows all reasonable efforts to collect the amounts due, including engaging the services of a professional debt collector who recovered approximately \$6,000.

In July 2018, a 'No - Credit' policy was implemented in an effort to curb further occurrences leading to doubtful debts.

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018

(ii)	<u>Other Receivables</u>	2018 \$	2017 \$
	Prepayment	2,125	2,125
	Refundable Deposit - FEA	1,151	1,151
	Withholding Tax Credit	146	117
	Interest Income Due	6,385	4,086
		<u>10,042</u>	<u>52,130</u>
		=====	=====

5. **INVENTORIES**

Drugs & Accessories	\$	19,200	\$	38,075
		=====		=====

6. **INVESTMENT**

The term deposit of \$50,000 is invested with Kontiki Finance on November 2015. Interest rate per annum is 4.25% and date of maturity is in November 2019.

	2018 \$FJ	2017 \$FJ
Included in non current asset	\$ 50,000	\$ 50,000
	=====	=====



THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI  
NOTE TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018

7. (i)	PROPERTY, PLANT & EQUIPMENT	2018 \$	2017 \$
	Building Improvements - Animal Shelter	34,053	34,053
	Less: Accumulated Depreciation	(22,830)	(22,075)
		<u>11,223</u>	<u>11,979</u>
	Plant and Equipments	122,894	119,900
	Less: Accumulated Depreciation	(95,875)	(86,524)
		<u>27,019</u>	<u>33,376</u>
	<b>Net Written Down Value</b>	<b>\$ 38,244</b>	<b>\$ 45,356</b>
		<u>=====</u>	<u>=====</u>

(ii) Reconciliations

Reconciliations of the carrying amounts of Property, Plant and Equipment by class at the beginning and end of the year.

	Building	Motor Vehicle	Plant and Equipments	Total
Carrying amount at beginning	11,979	-	33,376	45,355
Additions	-	-	2,993	2,993
Disposals	-	-	-	-
Depreciation expense	(754)	-	(9,351)	(10,105)
	<u>\$ 11,224</u>	<u>0</u>	<u>27,018</u>	<u>38,244</u>
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

8.	TRADE AND OTHER PAYABLES	2018 \$	2017 \$
	Other Payables and Accruals	\$ 5,503	\$ 5,348
		<u>=====</u>	<u>=====</u>

9.	PROVISIONS	2018 \$	2017 \$
	Provision for annual leave	\$ 5,228	\$ 3,316
		<u>=====</u>	<u>=====</u>

Provision for annual leave relates to the monetary value of the annual leave that remain outstanding to the employees at balance date.

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI  
NOTE TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018

10. NOTES TO THE STATEMENT OF CASH FLOW	2018 \$	2017 \$
(i) Reconciliation of surplus/(deficit) for the year to the net cash flows from Operating Income		
Surplus/Deficit for the year	(68,219)	1,529
Add non cash items:		
Depreciation	10,105	10,053
<b>Net cash Provided/ (Used) by operating activities before changes in assets and liabilities</b>		
Changes in assets and liabilities:		
(Increase)/Decrease in Receivables	42,088	(20,608)
(Increase)/Decrease in Inventory	18,875	21,671
(Decrease)/Increase in Payables	155	(5,077)
(Decrease)/Increase in Provisions	1,912	323
<b>Net Cash flows provided by Operating Activities</b>	<b>\$ 4,917</b>	<b>\$ 3,805</b>
	=====	=====

(ii) Reconciliation of Cash

For the purpose of statement of cash flow, cash includes cash at bank and on hand. Cash at the end of the year as shown on the statement of cash flows is reconciled to the related items in the statement of financial position as follows:

	2018 \$	2017 \$
Cash on Hand	-	427
Cash at Bank	35,324	32,974
	=====	=====
	<b>\$ 35,324</b>	<b>\$ 33,401</b>
	=====	=====

11. CAPITAL COMMITMENTS at balance date -	Nil
12. CONTINGENT LIABILITIES at balance date -	Nil

**THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI**  
**DETAILED INCOME STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

	Notes	2018 \$	2017 \$
<b>INCOME</b>			
Surgery Sales and Services	2 (i)	305,422	407,776
Less: Cost of Sales	2 (ii)	159,854	293,371
<b>Gross Profit</b>		<b>\$ 145,568</b>	<b>\$ 114,405</b>
<b>Other income</b>			
Donations		34,146	26,434
Fundraising - other		13,021	767
Income Barrel Night		2,684	3,960
Interest		2,547	4,262
Membership Fees		3,600	2,720
		55,998	38,143
<b>TOTAL REVENUE</b>		<b>\$ 201,566</b>	<b>\$ 152,548</b>
<b>EXPENSES</b>			
Accounting & Audit Fees		5,915	9,329
Advertising		1,087	1,342
Annual Leave		1,912	0
Bank Charges		527	281
Barrel Night		986	968
Cleaning, Pest Control, Hygiene		2,234	1,402
Computer Expense		2,391	167
Depreciation		10,105	10,053
Doubtful Debts		56,209	0
Dog Licenses		904	270
Electricity, Gas & Water Rates		7,900	7,809
FNPF Contribution		12,198	8,781
Gas Expenses		1,248	561
Insurance		5,737	3,464
Land Rent & rates		91	805
License & Permits		1,461	730
Motor Vehicle expense		2,465	2,598
Printing & Stationeries		3,052	3,894
Repair & Maintenance		32,985	26,039
Telephone & Internet		5,122	4,880
Transportation Expenses		3,129	3,924
VET allowances & accommodation		12,197	750
Volunteers		841	2,217
Wages & Salaries		98,004	58,682
Work permit & immigration fees		1,084	2,073
<b>TOTAL EXPENSES</b>		<b>269,786</b>	<b>151,019</b>
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>\$ (68,219)</b>	<b>\$ 1,529</b>

The Detailed Income Statement is to be read in conjunction with the Notes to the Financial Statements set out on pages 11-14





## Parkers Business Solutions (Fiji)

Chartered Accountants

SUSHEEL DUTT CPP, CA, MBA • AKHLAQ KHAN CA, MCOM



### THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI

#### DISCLAIMER

The additional financial data presented in the following pages is in accordance with the books and records of the Society for the Prevention of Cruelty to Animals - Fiji which have been subjected to the auditing procedures applied in our statutory audit of the organisation for the year ended 31 December 2018. It should be appreciated that our statutory audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and no warranty of accuracy or reliability is given.

In accordance with our firm's policy, we advise that neither the firm nor any member or employee of the firm undertakes responsibility arising in any way whatsoever to any person in respect of such data including any errors or omissions therein arising through negligence or otherwise however caused.

DATE: 9/7/19  
SUVA, FIJI

*Parkers*  
Parkers Business Solutions (Fiji)  
CHARTERED ACCOUNTANTS



THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI  
 FIXED ASSETS AND DEPRECIATION SCHEDULE  
 FOR THE YEAR ENDED 31 DECEMBER 2018

	COST		Rate	DEPRECIATION			BOOK VALUE	
	Balance 2017	Addition (Deletion)		Balance 2017	Deletion	Annual	Balance 2018	W.D.V. 2018 W.D.V. 2017
Building	18,967	-	18,967 1.25SL	18,968	-	-	18,968	-
Building Improvements - Animal Shelter	3,526	-	3,526 5SL	1,373	-	176	1,550	2,153
Buildings Improvements - Office & Clinic renovations	11,560	-	11,560 5SL	1,734	-	578	2,312	9,826
	34,053	0	34,053	22,075	0	754	22,830	11,224
								11,979
Motor Vehicle - ES275	36,714	-	36,714 10SL	36,714	-	-	36,714	-
Plant & Equipment	88,898	-	88,898 8SL	82,191	-	6,707	88,898	6,707
Washing Machine	335	-	335 8SL	0	-	11	324	0
Chest Freezer	1,130	-	1,130 8SL	0	-	38	1,092	0
Desktop PCs x 3	3,199	-	3,199 8SL	989	-	256	1,245	2,210
1x 342L Hisense Fridge	1,059	-	1,059 8SL	195	-	85	864	864
1 x Air con - Surgery Room	889	-	889 8SL	164	-	71	718	725
1 x Air con - Vets House	859	-	859 8SL	150	-	69	641	709
Anaesthetic Machine	8,160	-	8,160 8SL	1,418	-	653	2,071	6,742
1 x Air con	900	-	900 8SL	156	-	72	228	744
1 x Blood Analysing Machine	6,000	-	6,000 8SL	730	-	480	1,210	5,270
1 x Time Machine	681	-	681 8SL	75	-	54	606	606
Fire Extinguishers	873	-	873 8SL	79	-	70	724	794
Computer and computer asesories	4,491.00	-	4,491 18SL	202	-	359	561	4,289
Camera Security system installation(CCTV)	2,203.00	-	2,203 18SL	99	-	176	275	2,104
Telephone installation	826.00	-	826 18SL	37	-	66	103	789
3 x light fittings in surgery	413.00	-	413 18SL	19	-	33	361	394
Lab equipment	450.00	-	450 18SL	20	-	36	56	430
AC Unit	1,528	-	1,528 18SL	0	-	115	1,413	0
	119,901	2,993	122,894	86,524	0	9,351	95,875	33,377
Total	190,668	2,993	193,661	145,313	0	10,105	155,418	45,356