



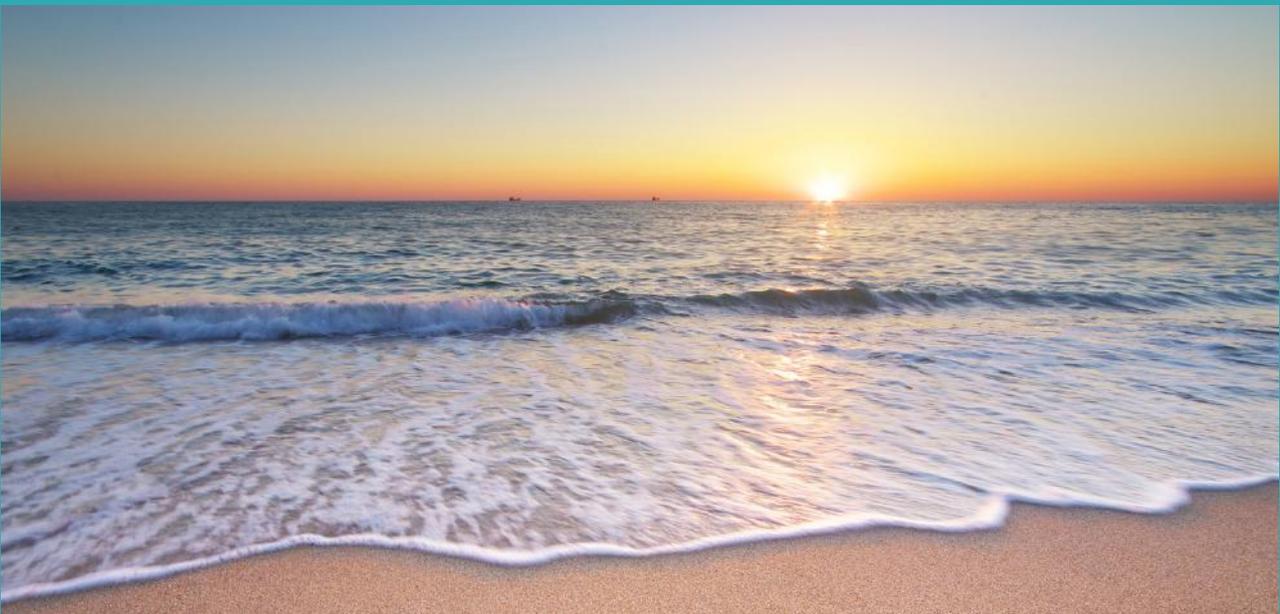
**SPCA**  
FIJI ISLANDS

**Annual  
Report**

2020



*The 2020 Annual Report is dedicated to the memory of our beloved  
Tim Howick-Smith, life member of the SPCA and tireless animal rescuer.  
A man who lived by his deeds.  
Always loved. Greatly missed.*



# WHO WE ARE

The Society for the Prevention of Cruelty to Animals Fiji Islands exists to prevent cruelty to all animals in Fiji 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 until they are ready to be adopted. 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 nutritious diet to maintain 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 animal's 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.

## Executive Committee

Seema Deo  
PRESIDENT/CO-CHAIR

Shivani Mudaliar  
TREASURER

Chelsey Singh  
SECRETARY

Amanda Millar  
CO-CHAIR/EDUCATION

Jone Tuipelehaki  
MEMBER

Ariela Zibiah  
MEMBER/PR & COMMUNICATIONS

Elizabeth Conibear  
MEMBER/VOLUNTEER COORDINATOR

Natasha Marosi  
EDUCATION & LEGAL

## Trustees

Vivien Counsell Mitchell  
Sekove Naqiolevu  
Ulamila Bulamaibau

## Administration and Operations

Mohini Kumar  
HEAD OF FINANCE AND ADMINISTRATION

Shaneel Narayan  
CLINIC AND SHELTER MANAGER

## Veterinarians

Dr Jo Olver  
VETERINARIAN



Staff of 2020: Shaneel Narayan, Manase Tawake, Miriama Qio, Ana McGoon, Leslyn Naviti [temporary graduate volunteer], Stanlie Rota [graduate volunteer], Raksha Singh, Shivneel Prakash, Peniame Vakacokovanua [graduate volunteer], Grace Naleba, Joe Natoqau.  
Sitting: Elaine Work, Dr Jo Olver, Seini Ali  
*Inset: Mohini Kumar*



# FOREWORD

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Welcome to the SPCA Fiji Annual Report for 1 January to 31 December, 2020.

To say that times are changing, is an understatement, and the SPCA Fiji Islands has certainly spent 2020 learning to adapt. 2020 commenced by proving the value of emergency planning and preparedness. As cyclones threatened and the pandemic knocked on Fiji's shores, our truly dedicated staff swung smoothly into action to ensure that our 120-odd shelter pets would remain safe and fed. Foster carers were mobilised and again, we were gratified to be reminded of the wonderful humans that make up our community. Through a year of change, cats and dogs continued to be accommodated, treated, desexed and rehomed.

Our clinic activities continued, albeit at a pared down scale, and at times limited to emergencies only, due to lack of staff and drugs. The pandemic also curtailed SPCA's access to the steady stream of international veterinarians on whom we rely to bolster our clinic and support our CLAW - Communities, Legislation and Animal Welfare - outreach activities.

With full time Veterinarian, Dr Jo Olver, in the clinic for the entirety of 2020, SPCA underwent some evolution as responsibilities were reallocated and standard operating procedures reassessed. Two Fiji National University Veterinary Science graduates joined the clinic as Graduate Interns in February. We were also happy to take on board two recent graduates from the FNU Vet Science programme in September, who work in a voluntary capacity while receiving upskilling and training at the clinic.

In October, we launched the flagship 1000 Paws Walk, in memory of our beloved Tim Howick-Smith, who departed this life on 27 January 2020. Tim's compassion for animals had no bounds and we hope that the 1000 Paws Walk will become a yearly event in his honour, with all funds raised supporting our community partnerships programme.

# FOREWORD

Finally, and after several years without one, SPCA secured an X-Ray machine in September, a game-changer for addressing emergencies and saving lives. We are profoundly grateful to D.R. Patel Ltd for this gift. We also acknowledge the many others who helped to cover the VAT costs of the equipment.

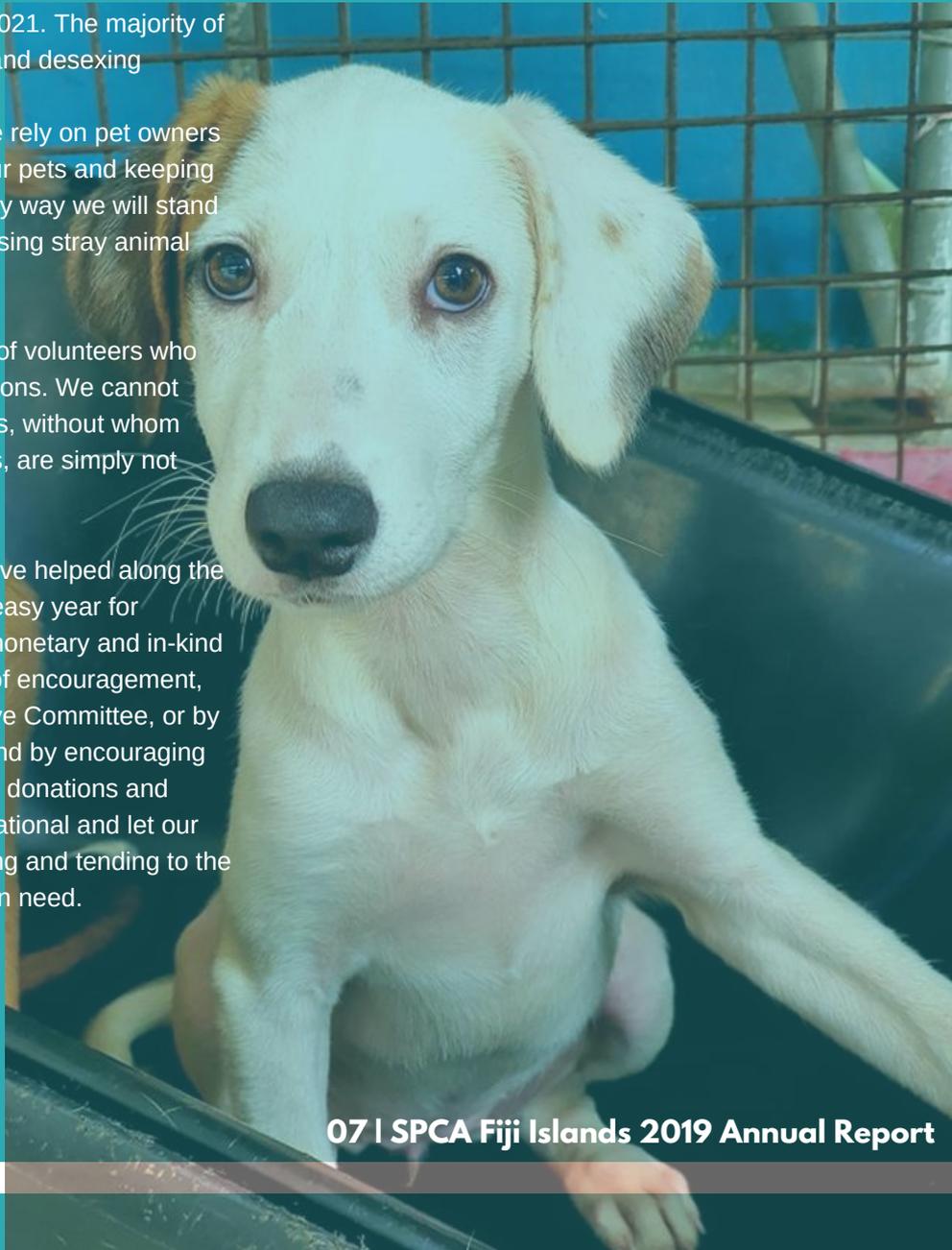
SPCA received a grant of \$130,000 under the 2020/21 budget through the Ministry of Agriculture toward improvements at the Shelter and supporting education and subsidised desexing programmes. Although contractors were confirmed, the repair and maintenance works did not commence until early 2021. The majority of the funds are targeted for education and desexing outreach activities.

SPCA's efforts can only go so far. We rely on pet owners to take responsibility for desexing your pets and keeping them safe and healthy. This is the only way we will stand a chance of addressing the ever pressing stray animal issue in the nation.

We acknowledge the amazing cadre of volunteers who support SPCA with their time and actions. We cannot stress enough, the value of volunteers, without whom most of our events and some rescues, are simply not possible.

We extend our gratitude to all who have helped along the way in 2020, which has not been an easy year for anyone. You have helped with your monetary and in-kind gifts for the shelter pets, your words of encouragement, by "just checking in" with the Executive Committee, or by sharing SPCA's social media posts and by encouraging new members to join the SPCA. Your donations and encouragement keep the SPCA operational and let our team do the important work of rescuing and tending to the homeless strays and others animals in need.

The SPCA Executive Committee  
2020/2021



# 2020 AT A GLANCE

---

**207**

**MEMBERS**

**\$35,845**

**MONETARY  
DONATIONS**

**5760**

**ANIMALS ASSISTED  
THROUGH SUBSIDISED  
VETERINARY CARE**

**715**

**STRAY/SURRENDERED  
ANIMALS TAKEN INTO  
OUR SHELTER**

**1391**

**DOGS AND CATS  
DESEXED**

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# SHELTER

The SPCA Shelter is the only animal shelter in the Central Division. The shelter capacity varies depending on type and condition of animals at any one time, however numbers hover between 120 and 150, the latter when there are litters of babies.

Strays and abandoned cats and dogs reach the SPCA through the caring public, the Suva City Council trapping programme, or sadly, abandonment/surrender by families (older dogs and new litters).

The 2020 shelter intake of strays and surrenders was slightly higher than that of 2019 (8% more). Rehoming increased against 2019 (51.9% in 2020; 41.6% in 2019). However, adoption rates have remained below that of animal intake. In 2020 there were 160 cat/kitten adoptions and 211 puppy/dog adoptions.

A small number of animals are in foster care. Foster homes are generally reserved for neonates which require bottle feeding or would benefit from staying out of the shelter. Some older animals which are unlikely to be adopted are also in foster care. The SPCA shelter has four shelter attendants, a vet nurse and is overseen by the Veterinarian.



# SHELTER 2020

715

STRAY AND SURRENDERED  
CATS AND DOGS RECEIVED  
SHELTER AT THE SPCA

## 2020 Surrender and Stray Intake



53

[dogs]



341

[puppies]



50

[cats]



271

[kittens]

371

DOGS AND CATS  
WERE REHOMED

## 2020 Adoptions



65

[dogs]



146

[puppies]



43

[cats]



117

[kittens]

# SHELTER

## Maggie's story

"Maggie", estimated to be around 10 years old, was brought into our shelter after she was found wandering the streets of Laucala Beach. She was underweight, had a major skin condition and had long toe nails, which made it difficult for her to walk. With love, care and veterinary treatment, she was transformed to who she had once been – a gorgeous, healthy and loving pet. Maggie was rehomed within three months to a loving home where she will see out her days with new friends and family.



# RESCUES



Road accidents, falling into drains, knife attacks and general neglect are some of the reasons SPCA receives daily calls from people seeking assistance with owned or stray animals. With the 11pm to 4am curfew due to COVID-19 precautions, after hours call outs were suspended for the safety of staff. However, rescue work continued during the day with many an animal taken out of drains or an injured one receiving respite from a slow, lonely and painful death.

## COMMUNITY PARTNERSHIP PROGRAMME

Not all animals can be taken off the streets and rehomed, but they can still be given a better life. This was the case of "Bhindi", known to many at the Superfresh in Tamavua. Through the newly introduced community partnership programme, SPCA was able to assist this dog. Community partners feed and look after strays and bring them to SPCA for neutering. They raise funds to help with costs while SPCA provides subsidised treatment and desexing. Bhindi, though returned to her "homebase", can now live her life without attacks by un-neutered males and free from the burden of tending to new litters.



# THE CLINIC

SPCA's Clinic provides subsidised veterinary care to owned animals, as well as treating our shelter animals. Income from the Clinic provides funds for running the shelter, buying medicines and paying wages and salaries. In 2020, we had approximately 5760 owned animals through the Clinic (an average of 20 per day). SPCA aims to have at least two registered vets at any one time, however in 2020, Dr Jo Olver was the sole veterinarian for the year. She was supported by two graduate interns from the Fiji National University Veterinary Science programme, two volunteers and the Clinic and Shelter Manager.



# OUTREACH



## CLAW Clinic

Outreach clinics are an important element of SPCA's work to improve animal welfare in our communities. Many of the rural and low income urban communities do not have access to veterinary care. Often these are the more densely populated communities that would most benefit from improved animal health and welfare. Regular outreach clinics can help address this issue. SPCA relies on international veterinarians to undertake this task. In 2020, just before closure of the borders, we ran the third CLAW (Communities, Legislation and Animal Welfare) clinic in the Central Division and Taveuni. A total of 473 cats and dogs were desexed, with 390 in communities around Suva and on Beqa Island, and another 83 in Taveuni, in collaboration with Taveuni Animal Lovers.

# 9

**VISITING  
VETERINARIANS**



# 8

**COMMUNITY  
LOCATIONS**



# 473

**ANIMALS  
DESEXED**





# VOLUNTEERS

SPCA's volunteers are the backbone of the Society. They are the individuals who will come out to clean the shelter when staff are stuck in floods, they will help with fundraising and stand at the ROC Market, stay up at night to draw up posters for an event, or help with fostering or socialising our shelter pets. We are grateful to all our volunteers who have given so much of their own time and resources to help the SPCA Fiji Islands.

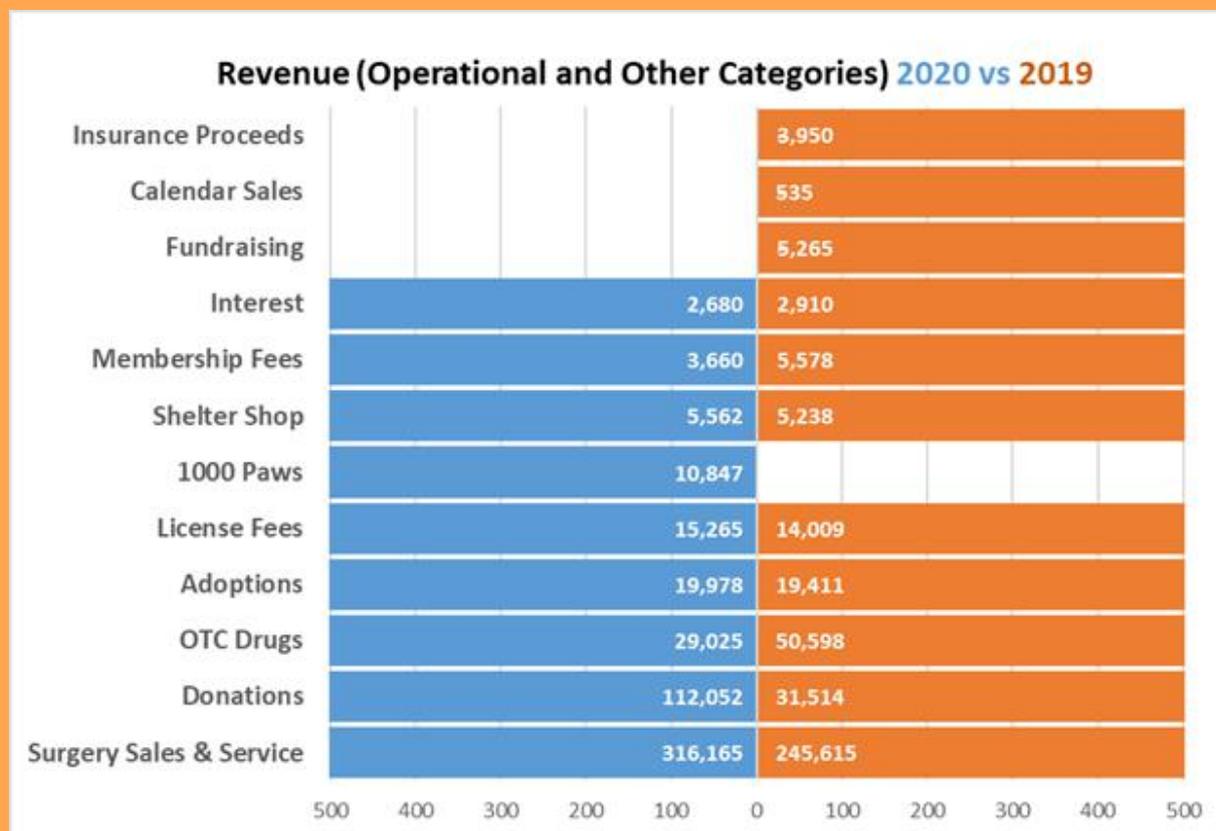


# FINANCE & ACCOUNTS

## Summary of Financial Performance

Summary	2020 Year	2019 Year
Revenue (operational and other)	515,235	384,623
Expenses	415,116	385,778
Net surplus/(deficit)	100,118	(1,154)

## Operating Revenue



# FINANCE & ACCOUNTS

- Clinic activities remain the major earner for the SPCA and having a stable team on board is key to keep this base cash inflow.
- The revenue generated pays for operational expenses (drug purchases, payroll, shelter costs and utilities).
- The 1000 Paws Dog Walk was established as an annual fundraiser for the SPCA. The majority of funding was through cash and in-kind donations.
- During the year, a successful CLAW Clinic was run with a team of SPCA staff and volunteer Vets. Intended to provide low to no cost desexing services to targeted communities, the CLAW Clinic used a mixture of donated and SPCA resources.
- Donations include the X-Ray Machine donated (in-kind) – valued at \$76,207
- OTC (over the counter) drugs were re-categorised in 2020 (no longer available over the counter as part of improvements in our duty of care to the public).

## Expenses

Expense Allocation	2020	2019	Change	Main contributors
Payroll related	242,303	177,376	37%	Addition of 2 Graduate Vet Interns and the Head Finance & Administration Manager
Drugs purchased	57,969	112,378	-48%	Cashflow shortages during the year limited quantity of drugs that could be imported. <i>Note: operational surplus does not directly relate to increase in bank balances</i>
CLAW and 1000 Paws	22,219	1,308	160%	CLAW drugs and logistics (>99%); 1000 Paws payroll and administration expenses (<1%)
Food for shelter	16,625	18,679	-11%	Food drives and donations boosted shelter supplies; perishables (meat, vegetables) are purchased regularly
Utilities	9,575	13,448	-29%	Internal cost management
Audit and Accounting	8,904	11,352	-22%	Streamlined outsourced accounting services to manage costs. Independent audit of 2020 books by PKF aliz pacific
Office Administrative costs	7,755	10,216	-24%	Internal cost management
Repairs and Maintenance	7,492	13,739	-45%	Minor maintenance works done during the year; major works are planned for early 2021 with funding under the Ministry of Agriculture Grant
Clinic expenses	6,007	6,158	-2%	
Rates, license and insurance	5,363	4,203	28%	
Bank charges	1,473	1,320	12%	Monthly service charges, overseas telegraphic transfer charges, EFTPOS payment fees
Other	3,638	8,654	-58%	
<b>Total</b>	<b>389,323</b>	<b>378,826</b>		

Expense allocations exclude the non-cash expenses of depreciation and doubtful debts

# FINANCE & ACCOUNTS

## 2020 Surplus-Components and Intended Allocation

	Amount (\$)
<b>Surplus 2020</b>	<b>100,118</b>
<b>X-ray machine (at book value)</b>	<b>69,856</b>
<b>1000 Paws (84% donations funded)</b>	<b>9,100</b>
<b>Operational results</b>	<b>21,162</b>

- Having a Vet on board throughout the year provided the much-needed consistency in SPCA's services to the public. Drug supplies dwindled during the year (due to flight restrictions and non-availability of previously locally sourced items) and this affected the types of treatment and surgery that SPCA carried out; however, the team managed with limited resources and successfully reduced some overheads in the process. Another CLAW clinic was not possible after April 2020 due to the COVID travel restrictions (allocated funding was not used).
- *Allocation of Surplus*
  - 1000 Paws surplus – desexing, treatment and care of street animals
  - Operational Surplus – purchase clinical drugs, food for shelter animals, continue paying the SPCA team (unfortunately we still are unable to afford pay increments)
- Operational costs will be supplemented by the interest funds received from Kontiki Finance and available donations (as appropriate).

# FINANCIAL POSITION 2020

**\$82,362**

## CASH BALANCES

Includes \$43,000 grant funds received from the Ministry of Agriculture – marked for specific projects

**\$14,675**

## DEBTORS

Includes \$8,408 doubtful debt – refer to Note 11 of the financial statements

**\$21,788**

## DUE TO CREDITORS

Purchases on credit, statutory deductions, loaned funds for working capital

**\$241,042**

## NET ASSETS

Total assets less total liabilities

# DONATIONS AND FUNDRAISING

## 1000 Paws Walk

A first of its kind for Fiji, the 1000 Paws Walk served as a fundraiser but, just as importantly, to raise awareness on animal care and owner responsibility. The inaugural event was held in memory of Tim Howick-Smith and the aim is to continue this on an annual basis.

The event raised over \$10,000 in monetary donations, registration fees, walkathon sponsors and stall takings. The funds will be used for the Community Partnership Programme to assist with desexing, treatment and caring for those street animals who have nobody else. Sponsorship in cash and in kind, together with an energetic and highly team of volunteers made the event possible, helping to keep costs to a minimum. SPCA's partnership with the Suva City Council also enabled access to the Civic Centre Carpark, the venue for the event.



# DONATIONS AND FUNDRAISING

## X-Ray Machine

After almost four years, the SPCA is finally in possession of a new X-Ray machine. We are now able to offer affordable diagnostics to beloved family pets and to other animals in need.



Prior to this, Suva-based pet owners would have to use private services or some chose to drive to Nadi (not always a safe option for injured animals).

The digital machine was purchased new at a cost of \$76,207 and gifted to SPCA through D.R. Patel Ltd. Several members and well-wishers helped towards the cost of VAT on the item.



# DONATIONS AND FUNDRAISING

## Food drives and shelter supplies

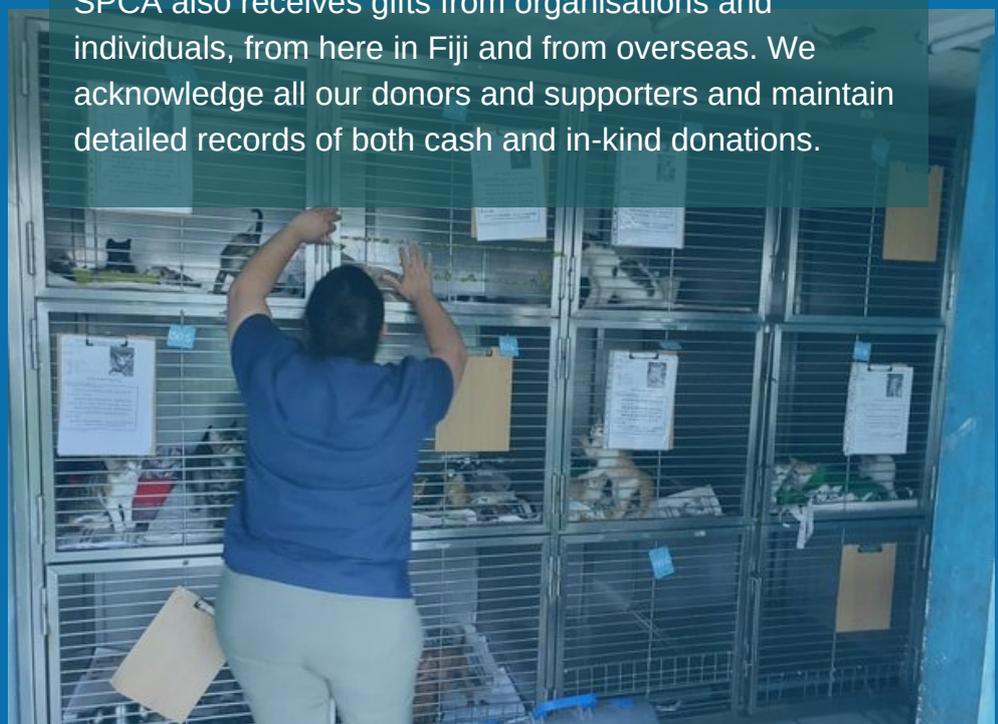
Food is the Shelter's greatest cost. Caged animals cannot fend for themselves and depend entirely on their carers for their nutritional needs. SPCA feeds our animals a diet of cooked food, using locally sourced ingredients, and commercially prepared food. This ensures their health and well being while at the shelter and also prepares them for life as a Fiji household pet.

In 2020, three food drives were organised. Food drives can help feed the shelter for a month at a time. Aside from food drives, there are many Good Samaritans who regularly drop off bags of food and cleaning materials through the year.



## Other gifts

SPCA also receives gifts from organisations and individuals, from here in Fiji and from overseas. We acknowledge all our donors and supporters and maintain detailed records of both cash and in-kind donations.



# STRATEGIC PLAN

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A photograph showing two men wearing orange SPCA vests. They are outdoors, leaning over a white sheet that covers a dog. One man is holding a rope, possibly a leash or part of a harness, near the dog's head. The background shows a paved area and some buildings.

The Society's work is guided by the 2018 – 2021 Strategic Plan. The Plan is nearing its end date, however many of the aspirations articulated within are either in train or yet to be achieved. In 2020, an indicator framework was developed to track progress against baselines (August 2018). The framework will be updated in 2021 and will inform revisions to the current Strategic Plan. SPCA's newsletters and social media pages provide regular updates on the operations and activities of the Society.



# 2020 AUDITED FINANCIAL STATEMENTS

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THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI  
SOCIETY DIRECTORY  
AS AT 31 DECEMBER 2020

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NATURE OF SOCIETY	:	To provide animal welfare and veterinary services to the public
PRESIDENT	:	Seema Deo
TREASURER	:	Shivani Mudaliar
SECRETARY	:	Chelsey Singh
AUDITORS	:	PKF Aliz Pacific Chartered Accountants & Business Advisors Suva
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 Ulamila Bulamaibau



THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI  
EXECUTIVE COMMITTEE'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2020

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**Events Subsequent to Balance Date**

No matter or circumstance has arisen since the end of the financial year that has significantly affected or may significantly affect the operations of the organization, the results of those operations or the state of affairs of the organization in financial years subsequent to the financial year.

**Significant Event During the Year**

**The Novel Corona Virus**

The Novel coronavirus (COVID -19) developed during the year presents a significant challenge to Fiji and many donor countries including main trading partners of Fiji. It is not possible to estimate the impact of the outbreak's near-term and longer effects to combat the outbreak. This being the case, the executive committee do not consider it practicable to provide a quantitative or qualitative estimate of the potential impact of this outbreak on the organization's funding and liquidity position at this time.

The financial statements have been prepared based upon conditions existing at 31 December 2020 and considering those events occurring within and subsequent to that date, that provide evidence of conditions that existed at the end of the reporting period. No adjustments have been made to financial statements as at 31 December 2020 for the impacts of COVID-19.

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

Dated this **10th** day of **September** 2021.



President



Treasurer

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI  
STATEMENT BY THE EXECUTIVE COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2020

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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:

- a) 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 2020;
- b) The accompanying Statement of Changes in Accumulated Funds for the year ended 31 December 2020 is drawn up so as to give a true and fair view of the movement in shareholders' funds;
- c) 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 2020;
- d) The accompanying Statement of Cash Flows is drawn up so as to give a true and fair view of the cash flow of the Company for the year ended 31 December 2020;
- e) 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
- f) All relevant party transactions have been adequately recorded in the books of the organisation.

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

Dated this 10th day of September 2021.

  
\_\_\_\_\_  
President

  
\_\_\_\_\_  
Treasurer



chartered accountants  
& business advisers

## INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of the Society for the Prevention of Cruelty to Animals - Fiji

Report on the Audit of Financial Statements.

### Opinion

We have audited the financial statements of The Society for the Prevention of Cruelty to Animals - Fiji, which comprise the statement of financial position as at 31 December 2020, and the statement of comprehensive income, statement of accumulated funds, and statement of cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion section of our report, the accompanying financial statements give a true and fair view of the financial position of the Entity as at 31 December 2020, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standard for Small and Medium-sized Entities ("IFRS for SMEs").

### Basis for Qualified Opinion

#### Income

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 procedures to determine the effect of this limited control. As an audit procedure, it is not practicable to extend 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 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 entity 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 Trustees for the Financial Statements

The Trustees are responsible for the preparation and fair presentation of the financial statements in accordance with IFRS for SMEs and for such internal control as the Trustees 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 Trustees are responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so the Trustees are responsible for overseeing the entity's financial reporting process.

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#### Suva Office

Partners : Dr Nur B Ali PhD CA | Sunil Sharma BA PGCM CA ASA

Level 8, BSP Life Centre, 3 Scott St, Suva

PO Box 2475, Government Buildings, Suva, Fiji

T: +679 3314044

Email: [pkffiji@pkf.com.fj](mailto:pkffiji@pkf.com.fj) | Website: [www.pkf.com](http://www.pkf.com)

#### Nadi Office

Partner: Zarin Khan BA CA AFBA

Level 3, Aliz Centre, 231 Martintar, Nadi

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### 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 entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Trustees.
- Conclude on the appropriateness of the Trustees 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 entity'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 entity 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 Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### Report on Other Legal and Regulatory Requirements

In our opinion, the financial statements have been prepared in accordance with the requirements of the International Financial Reporting Standard for Small and Medium-sized Entities ("IFRS for SMEs") in all material respects, and;

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



Sunil Sharma  
PARTNER  
DATE: 13 September 2021  
SUVA, FIJI.



PKF aliz pacific  
CHARTERED ACCOUNTANTS

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI  
 STATEMENT OF COMPREHENSIVE INCOME  
 FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	31 December 2020 \$FJ	31 December 2019 \$FJ
Income			
Revenue	5	396,842	334,871
Cost of Sales	2	102,820	138,519
Gross Profit		294,023	196,352
Other Income	6	118,392	49,752
Total Income		412,415	246,105
Administrative Expenses	3	10,377	12,672
Other Operating Expenses	4	284,534	227,637
Net Surplus from Operations		117,504	5,796
Depreciation		17,386	6,950
Net Surplus/(Deficit) for the Year		100,118	(1,154)

*The Statement of Comprehensive Income is to be read in conjunction with the Accounting Policies and Notes to the Financial Statements set out on pages 11 to 16.*

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI  
 STATEMENT OF CHANGES IN ACCUMULATED FUNDS  
 FOR THE YEAR ENDED 31 DECEMBER 2020

	Accumulated Funds \$FJ	Total \$FJ
Balance as at 31 December 2018	142,078	142,078
Balance as at 1 January 2019		
Net (Deficit) for the year	(1,154)	(1,154)
Balance as at 31 December 2019	140,924	140,924
Balance as at 1 January 2020		
Net Surplus for the year	100,118	100,118
Balance at 31 December 2020	241,042	241,042

*The Statement of Changes in Accumulated Funds is to be read in conjunction with the Accounting Policies and Notes to the Financial Statements set out on pages 11 to 16.*

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI  
 STATEMENT OF FINANCIAL POSITION  
 AS AT 31 DECEMBER 2020

	Notes	31 December 2020 \$FJ	31 December 2019 \$FJ
<b>Current Assets</b>			
Cash and Cash Equivalents	8	82,362	21,038
Investment	12	50,000	58,781
Trade & Other Receivables	11	11,042	6,845
Inventories	9	52,245	23,889
<b>Total Current Assets</b>		<b>195,648</b>	<b>110,553</b>
<b>Non Current Assets</b>			
Property, Plant & Equipment	10	113,744	52,284
<b>Total Non Current Assets</b>		<b>113,744</b>	<b>52,284</b>
<b>Total Assets</b>		<b>309,393</b>	<b>162,837</b>
<b>Current Liabilities</b>			
Trade and Other Payables	14 (i)	16,788	19,330
Employee Entitlement	15	3,561	2,582
<b>Total Current Liabilities</b>		<b>20,349</b>	<b>21,912</b>
<b>Non Current Liabilities</b>			
Deferred Income	7	43,000	-
Other Payables	14 (ii)	5,000	-
<b>Total Non Current Liabilities</b>		<b>48,000</b>	<b>-</b>
<b>Total Liabilities</b>		<b>68,349</b>	<b>21,912</b>
<b>Net Assets</b>		<b>241,042</b>	<b>140,924</b>
<b>Accumulated Funds</b>		<b>241,042</b>	<b>140,924</b>

This Statement of Financial Position has been audited.

Signed in accordance with a resolution of the Executive Committee.

  
 \_\_\_\_\_  
 President

  
 \_\_\_\_\_  
 Treasurer

*The Statement of Financial Position is to be read in conjunction with the Accounting Policies and Notes to the Financial Statements as set out on pages 11 to 16.*

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI  
 STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	31 December 2020 \$FJ	31 December 2019 \$FJ
<b>Cash Flows from Operating Activities</b>			
Receipts from members, customers, donors and government		515,235	384,623
Payments to Suppliers and Employees		(383,847)	(369,139)
Net Cash Provided by Operating Activities	13 (ii)	<u>131,387</u>	<u>15,485</u>
<b>Cash Flows from Investing Activities</b>			
Acquisition of Property, Plant and Equipment		(78,846)	(20,990)
Proceeds from Investment		8,781	(8,781)
Net Cash (Used in) Investing Activities		<u>(70,065)</u>	<u>(29,771)</u>
<b>Cash Flows from Financing Activities</b>			
Net increase/(Decrease) in Cash Held		61,323	(14,287)
Cash Balance at Beginning of Year		21,038	35,324
Cash Balance at End of Year	13 (i)	<u><u>82,362</u></u>	<u><u>21,038</u></u>

*The Statement of Cash Flows is to be read in conjunction with the Accounting Policies and Notes to the Financial Statements as set out on pages 11 to 16.*

1. Statement of Significant Accounting Policies

a) Basis of Preparation of the Financial Statements

This financial statement prepared by The Society for the Prevention of Cruelty Against Animals - Fiji is in accordance with the 'IFRS for Small and Medium-sized Entities' issued by the International Accounting Standards Board. The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

b) Inventories

Inventories are stated at a lower of cost and estimated selling price less cost to complete and sell. Cost is determined using first-in first-out (FIFO) method. At each reporting date, inventories are assessed for impairment. If inventory is impaired. The carrying amount is reduced to its selling price less cost to complete and sell; the impairment loss is recognised immediately in profit or loss.

c) Trade and Other Receivables

Trade receivables are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method less provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the Company will not be able to collect all amount due according to the original terms of the receivables.

d) 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 Service.

	Rates
- Buildings	2.5%
- Plant & Equipment	12.5%-25%
- Motor Vehicle	25%

f) Grants Received

Grants received are recognised in profit and loss on a systematic basis over the periods in which the entity recognises expenses for the related costs for which the grants are intended to compensate. Grants and funds received for specific end purpose is recognised as revenue when the conditions attached to the grants and funds have been met. Until those conditions are met, receipt of grant and funds in advance is accounted for as unexpended funds and recognised as a liability.

g) Deferred Income

Property, Plant and Equipment acquired with the aid of specific grants or through donations are capitalised and depreciated in accordance with the above policy, with the related grant being credited to Deferred Income (donated assets). Deferred income is released to the Statement of Comprehensive Income over the expected useful economic life of the related property, plant and equipment. The exception to this is when the acquisition of property, plant and equipment is financed either through the organisation's own funds or a loan or finance lease, when no revenue is deferred.

h) Income Tax

The income of the Society is exempt from tax in accordance with the provisions of Section 17(24) of the Fiji Income Tax Act.

i) 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.

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

1. Statement of Significant Accounting Policies (Continued)

j) Revenue Recognition

Revenue is recognised when the services have been provided.

k) Trade and Other payables

Liabilities for trade creditors and other amounts are carried at cost (inclusive of Vat where applicable) which is the fair value of the consideration to be paid in the future for goods and services received whether or not billed to the entity. Payables to related parties are carried at the principal amount. Interest when charged by the lender, is recognised as an expense when incurred.

2. Direct Cost	31 December 2020 \$FJ	31 December 2019 \$FJ
Clinic expenses	4,271	4,108
Drug purchases	43,371	104,805
Freight	14,598	7,573
Pet food purchase	16,625	18,679
X-ray	1,736	2,050
CLAW Clinic Expenses	20,472	1,303
1000 Paws Exp	1,747	-
	<b>102,820</b>	<b>138,519</b>
	<b>102,820</b>	<b>138,519</b>
3. Administrative Expense	31 December 2020 \$FJ	31 December 2019 \$FJ
Accounting Fees	3,649	6,097
Audit fees	5,255	5,255
Bank Charges	1,473	1,320
	<b>10,377</b>	<b>12,672</b>
	<b>10,377</b>	<b>12,672</b>
4. Other Operating Expense	31 December 2020 \$FJ	31 December 2019 \$FJ
Advertising	231	62
Pest Control & Hygiene	60	1,448
Consultancy fees	1,688	4,905
Doubtful Debts	8,408	-
FNPF contribution	9,355	11,891
Insurance	4,249	2,925
License & Rates	1,114	1,278
Motor vehicle expenses	2,977	2,339
Office Expense	5,051	4,486
Printing & stationery	2,704	5,730
Repair & maintenance	7,492	13,739
Staff Amenities	125	3,116
Subscriptions	245	395
Telephone & internet	3,933	5,277
VET allowances & accommodation	16,003	12,430
Wages	215,257	148,150
Work permit & immigration fees	-	1,294
Utilities	5,642	8,171
	<b>284,534</b>	<b>227,638</b>
	<b>284,534</b>	<b>227,638</b>

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 DECEMBER 2020

5.	Revenue	31 December 2020 \$FJ	31 December 2019 \$FJ
	Surgery Sales & Service	310,108	245,615
	Adoptions	19,978	19,411
	OTC Drugs	29,025	50,598
	Shelter Shop	5,562	5,238
	License Fees	15,265	14,009
	CLAW Clinic	6,057	-
	1000 Paws	10,847	-
		<b>396,842</b>	<b>334,871</b>

6.	Other Income	31 December 2020 \$FJ	31 December 2019 \$FJ
	**Donations	112,052	31,514
	Fundraising	-	5,265
	Interest	2,680	2,910
	Membership fees	3,660	5,578
	Calendar Sales	-	535
	Insurance Proceeds	-	3,950
		<b>118,392</b>	<b>49,752</b>

\*\*The donation relates cash and in kind (X-Ray Machine and Accessories)

7.	Deferred Income	31 December 2020 \$FJ	31 December 2019 \$FJ
	Deferred Income (Ministry of Agriculture)	43,000	-
	Less: accumulated amortisation	-	-
	<b>Total Deferred Income</b>	<b>43,000</b>	<b>-</b>

The grant was received by Ministry of Agriculture for overhaul of the current drainage system and renovations of the shelter and clinic structure and roofing. The Deferred Income will be realised as Income in the P&L in accordance with policy Note 1 (g). The actual had not commenced during the year 2020.

8.	Cash and Cash Equivalents	31 December 2020 \$FJ	31 December 2019 \$FJ
	Petty Cash	500	200
	WBC Account No - 1400	13,637	1,804
	WBC Account No - 4933	61,804	6,445
	BSP	6,421	12,589
		<b>82,362</b>	<b>21,038</b>

9.	Inventories	31 December 2020 \$FJ	31 December 2019 \$FJ
	Drugs & Accessories	52,245	23,889

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

10.(i)	Property, Plant & Equipment	31 December 2020 \$FJ	31 December 2019 \$FJ
	Building - at cost	34,053	34,053
	Less: Accumulated Depreciation	(23,583)	(23,206)
		<u>10,470</u>	<u>10,847</u>
	Motor Vehicles - at cost	56,714	36,714
	Additions	-	20,000
	Less: Accumulated Depreciation	(42,964)	(37,964)
		<u>13,750</u>	<u>18,750</u>
	Plant and Equipment's	123,884	122,894
	Additions	78,846	990
	Less: Accumulated Depreciation	(113,205)	(101,197)
		<u>89,525</u>	<u>22,687</u>
	Net Written Down Value	<u><u>113,744</u></u>	<u><u>52,284</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 \$FJ	Motor Vehicle \$FJ	Plant and Equipment's \$FJ	Total \$FJ
Carrying amount at beginning	10,847	18,750	22,687	52,285
Additions	-	-	78,846	78,846
Depreciation expense	(377)	(5,000)	(12,009)	(17,386)
Net Written Down Value	<u><u>10,470</u></u>	<u><u>13,750</u></u>	<u><u>89,525</u></u>	<u><u>113,744</u></u>

11.	Trade and Other Receivables	31 December 2020 \$FJ	31 December 2019 \$FJ
	<u>Trade Receivables</u>		
	Trade Debtors	14,675	65,784
	**Less: Provision for Doubtful Debts	(8,408)	(62,972)
		<u>6,267</u>	<u>2,812</u>
	<u>Other Receivables</u>		
	Prepayments	775	740
	Refundable Deposit	2,848	2,848
	Interest Income Due	1,152	444
		<u><u>11,042</u></u>	<u><u>6,845</u></u>

\*\*The SPCA Executive Committee, resolved to raise a doubtful debt provision of \$8,408 assigned to the cruelty case "N.Lal-Raiwai" in the 2020 finances. This action would also reduce corresponding operating surplus.

The charges had been assigned to the pets on the assumption that the Clinic would have to quantify care given should a court case eventuate, and were not feasibly expected to be recovered.

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 DECEMBER 2020

12. Investment

The term deposit of \$50,000 is invested with Kontiki Finance on November 2015. Interest rate per annum is 4.60% and date of maturity is 01 November 2021.

	31 December 2020 \$FJ	31 December 2019 \$FJ
Included in Current Assets	<u>50,000</u>	<u>58,781</u>

This short term Investment is created to generate additional interest income for SPCA. However, the funds can be liquidated and utilised for SPCA in terms of an emergency.

As at 31/12/2019, the term deposit of \$58,781 included \$8,781 worth of 'interest' that was reinvested into the principal sum of \$50,000.

In October 2020, The SPCA Executive Committee resolved to renew the term deposit for \$50,000 only; \$8,781 was withdrawn to fund operational expenses at the SPCA.

13. Notes to the Statement of Cash Flows

(i) 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:

	31 December 2020 \$FJ	31 December 2019 \$FJ
Petty Cash	500	200
Cash at Bank	81,862	20,838
	<u>82,362</u>	<u>21,038</u>

(ii) Reconciliation of Surplus/(Deficit) for the year to the Net Cash Flows from Operating Income

	31 December 2020 \$FJ	31 December 2019 \$FJ
Net Surplus/(Deficit) for the year	100,118	(1,154)
Add non cash items:		
Depreciation	17,386	6,950
<b>Changes in Assets and Liabilities</b>		
Changes in assets and liabilities:		
(Increase)/Decrease in Trade and Other Receivables	(4,197)	3,197
(Increase) in Inventories	(28,356)	(4,689)
Increase in Trade and Other Payables	2,457	11,180
Increase in Deferred Income	43,000	-
Increase in Employee Entitlement	979	-
<b>Net Cash Flows Provided by Operating Activities</b>	<u>131,387</u>	<u>15,485</u>

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

14.	Trade and Other Payables	31 December 2020 \$FJ	31 December 2019 \$FJ
(i).	Current		
	Trade Payables	9,858	14,075
	Accruals	6,146	5,255
	FNPF Payable	746	-
	PAYE Payable	38	-
		<u>16,788</u>	<u>19,330</u>
(ii).	Other Payable		
	**Advance from Board Member	<u>5,000</u>	-

\*\*Advance from board member (Ms. Seema Deo) was for the working capital support for SPCA. Advance is unsecured, interest free and with no fixed term of repayment.

15.	Employee Entitlement	31 December 2020 \$FJ	31 December 2019 \$FJ
	Annual Leave	<u>3,561</u>	<u>2,582</u>

16. Significant Event During the Year

The Novel Corona Virus

The Novel coronavirus (COVID -19) developed during the year presents a significant challenge to Fiji and many donor countries including main trading partners of Fiji. It is not possible to estimate the impact of the outbreak's near-term and longer effects to combat the outbreak. This being the case, the executive committee do not consider it practicable to provide a quantitative or qualitative estimate of the potential impact of this outbreak on the organization's funding and liquidity position at this time.

The financial statements have been prepared based upon conditions existing at 31 December 2020 and considering those events occurring within and subsequent to that date, that provide evidence of conditions that existed at the end of the reporting period. No adjustments have been made to financial statements as at 31 December 2020 for the impacts of COVID-19.

17. Capital Commitments

Capital commitments as at 31 December 2020 amounted to \$Nil (2019 : \$Nil).

18. Contingent Liabilities

Contingent liabilities as at 31 December 2020 amounted to \$Nil (2019 : \$Nil)



chartered accountants  
& business advisers

## DISCLAIMER TO SUPPLEMENTARY INFORMATION

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 entity for the year ended 31 December 2020. 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 (other than the entity) in respect of such data including any errors or omissions therein arising through negligence or otherwise however caused.

DATE: 13 September 2020  
SUVA, FIJI.

*PKF aliz pacific*  
PKF aliz pacific  
CHARTERED ACCOUNTANTS

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THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI  
 DETAILED STATEMENT OF INCOME AND EXPENDITURE  
 FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	31 December 2020 \$FJ	31 December 2019 \$FJ
<b>Income</b>			
Surgery Sales and Services	5	396,842	334,871
Less: Cost of Sales	2	102,820	138,519
<b>Gross Profit</b>		<b>294,023</b>	<b>196,352</b>
Other income	6	118,392	49,752
<b>Total Income</b>		<b>412,415</b>	<b>246,105</b>
<b>Expenses</b>			
Advertising		231	62
Accounting fees		3,649	6,097
Audit fees		5,255	5,255
Bank charges		1,473	1,320
Consultancy fees		1,688	4,905
Depreciation		17,386	6,950
Doubtful Debts		8,408	-
FNPF contribution		9,355	11,891
Insurance		4,249	2,925
License & Rates		1,114	1,278
Motor vehicle expenses		2,977	2,339
Office Expense		5,051	4,486
Pest Control & Hygiene		60	1,448
Printing & stationery		2,704	5,730
Repair & maintenance		7,492	13,739
Staff Amenities		125	3,116
Subscriptions		245	395
Telephone & internet		3,933	5,277
VET allowances & accommodation		16,003	12,430
Wages		215,257	148,150
Work permit & immigration fees		-	1,294
Utilities		5,642	8,171
<b>Total Expenses</b>		<b>312,296</b>	<b>247,259</b>
<b>Net Surplus/(Deficit) for the Year</b>		<b>100,118</b>	<b>(1,154)</b>

*The Detailed Statement of Income and Expenditure is to be read in conjunction with the Accounting Policies and Notes to the Financial Statements set out on pages 11 to 16.*

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI  
 FIXED ASSETS AND DEPRECIATION SCHEDULE  
 FOR THE YEAR ENDED 31 DECEMBER 2020

	COST			DEPRECIATION			W.D.V.		
	Date of Acquisition	Cost 31/12/2019	Addition (Deletion)	Cost 31/12/2020	Rate	Balance 31/12/2019	Deletion Annual	Balance 31/12/2020	Balance 31/12/2019
<b>Building</b>									
Building	Jan-13	18,967	-	18,967	2.5%	18,967	-	18,967	-
Building - Animal Shelter	Jan-13	3,526	-	3,526	2.5%	1,638	88	1,726	1,888
Building - Office & Clinic	Jan-13	11,560	-	11,560	2.5%	2,601	289	2,890	8,959
		34,053	-	34,053	-	23,206	377	23,583	10,847
<b>Motor Vehicle</b>									
Vehicle - ES - 275		36,714	-	36,714	25%	36,714	-	36,714	-
Vehicle - KG - 047	Oct-19	20,000	-	20,000	25%	1,250	5,000	6,250	18,750
		56,714	-	56,714		37,964	5,000	42,964	18,750
<b>Plant &amp; Equipment</b>									
Plant & Equipment		88,898	-	88,898	12.5%	88,898	-	88,898	-
Washing Machine		335	-	335	12.5%	53	42	95	282
Chest Freezer		1,130	-	1,130	12.5%	179	141	321	951
Desktop PC's *3		3,199	-	3,199	12.5%	1,645	400	2,045	1,554
1 * 342L Hisense Fridge		1,059	-	1,059	12.5%	411	132	544	648
1* Aircon - Surgery Room		889	-	889	12.5%	346	111	457	543
1 * Aircon - Vets House		859	-	859	12.5%	325	107	433	534
Anaesthetic Machine		8,160	-	8,160	12.5%	3,091	1,020	4,111	5,069
1 * Air Con		900	-	900	12.5%	341	113	453	560
1 * Blood Analysing Machine		6,000	-	6,000	12.5%	1,960	750	2,710	4,040
1 * Time Machine		681	-	681	12.5%	215	85	300	466
Fire Extinguishers		873	-	873	12.5%	258	109	367	615
Computers and Computers Accessories		4,491	-	4,491	25%	1,684	1,123	2,807	2,807

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI  
 FIXED ASSETS AND DEPRECIATION SCHEDULE  
 FOR THE YEAR ENDED 31 DECEMBER 2020

	COST			Rate	Balance 31/12/2019	Deletion	DEPRECIATION		Balance 31/12/2020	W.D.V. Balance 31/12/2019	
	Date of Acquisition	Cost 31/12/2019	Addition (Deletion)				Cost 31/12/2020	Annual			Balance 31/12/2020
<b>Plant &amp; Equipment (Continued)</b>											
Camera Security System (CCTV)		2,203	-	2,203	25%	826	-	551	1,377	827	1,377
Telephone Installation		826	-	826	25%	310	-	207	516	310	517
3 * Light fittings in Surgery		413	-	413	12.5%	104	-	52	155	258	309
Lab Equipment		450	-	450	12.5%	112	-	56	169	282	338
AC Unit		1,528	-	1,528	12.5%	306	-	191	497	1,031	1,222
Pressure Cooker (Modyl)	Apr-19	85	-	85	12.5%	8	-	11	19	66	77
Bondwell Printer HP Deskjet	Apr-19	69	-	69	25%	13	-	17	30	39	56
Microwave Hisense - 20L	May-19	199	-	199	12.5%	17	-	25	41	158	182
Azels Internet - HP Computer set	May-19	289	-	289	25%	48	-	72	120	169	241
1 x Full Set Computer	Jun-19	270	-	270	25%	39	-	68	107	163	231
HP Deskjet Printer	Jul-19	78	-	78	25%	8	-	20	28	50	70
Maytag 15kg top washer with agit	May-20	-	2,200	2,200	12.5%	-	-	183	183	2,017	-
1x MFCL2713DW Printer for Admi	May-20	-	439	439	25%	-	-	73	73	366	-
X-Ray machine, table, apron, acci	Sep-20	-	76,207	76,207	25%	-	-	6,351	6,351	69,856	-
		123,884	78,846	202,730		101,197	-	12,009	113,205	89,525	22,687
		\$ 214,651	\$ 78,846	\$ 293,497		\$ 162,367	\$ -	\$ 17,386	\$ 179,753	\$ 113,744	\$ 52,284

# SPCA FIJI ISLANDS



SPCA Fiji Islands  
155 Foster Road, Walu Bay, Suva, Fiji Islands  
[www.spcafiji.com](http://www.spcafiji.com)

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