



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.***



LIST OF TRUSTEES AND EXECUTIVE COMMITTEE

2022 EC members :

- Seema Deo
- Amanda Millar
- Kee Fong
- Grey Williamson
- Timoci Vula
- Ken Kassem (till July)
- Shivani Mudaliar (till July)
- Ariela Zibiah (till July)

Trustees of the SPCA are:

- Ambassador Sekove Naqiolevu
- Vivien Counsell-Mitchell
- Ulamila Bulamaibau



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[HTTPS://WWW.FACEBOOK.COM/FIJISPCA](https://www.facebook.com/fijispcas)





MESSAGE FROM THE PRESIDENT

2022 was for SPCA Fiji Islands, a year of meeting milestones. We attracted new staff, expanded the reach of our spay and neuter and community partnership programmes, established the foundations for a longer-term public education campaign, improved shelter management, fostering and rehoming programmes, and delivered clinic services to an increasing number of pet owners and community partners.

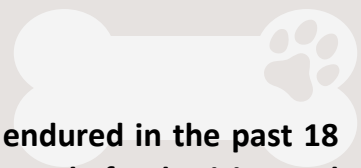
We did this as one team, with a 12 member staff, 13 visiting volunteer veterinarians and technicians, and a core local support group of over 20 volunteers. We are grateful for the support of the Ministry of Agriculture, the Suva City Council, our fellow animal welfare organisations, our members, well-wishers, corporate sponsors and donors.

The SPCA Fiji Islands is nothing without the dedication and loyalty of its staff. It is no easy task to handle animals coming in off the street, knowing that many are sick or hurt and fearful. SPCA continues to value our shelter attendants, customer service and administration team and of course, our veterinarians and graduate interns. We have striven to nurture a team spirit and provide opportunities for upskilling and capacity building. We have reaped the benefits in improved staff retention through the year.

SPCA's primary role is the prevention of cruelty to animals. The SPCA was sadly, kept busy attending to cases of neglect and abuse, and conducting rescues. We continue to pursue our efforts in public education and sensitisation. Our Animal Awareness Guide was published and is proving popular. Two educational films were commissioned for launch in 2023.

Our other task is animal birth control. The shelter remained at full capacity throughout 2022 as the impacts of the lull in our spay and neuter programme during the lockdowns began to be felt – with litters of new-borns and abandoned/neglected pets as people returned to work and school.

As borders re-opened and international veterinary volunteers returned, we re-commenced our desexing and outreach community clinics in July. We are grateful to Dogs Trust Worldwide (DTW) and the Ministry of Agriculture for providing the significant funds required to support this work. The free outreach clinics enabled the desexing of 665 cats and dogs in 2022. The clinic at Walu Bay saw another 1,580 animals desexed, bringing the total number to 2,245 cats and dogs. We are indebted to the veterinarians who willingly volunteer their time and resources to assist us with our outreach work, and we acknowledge also Vets Beyond Borders, with whom we formed a partnership during the year. We are grateful to our local volunteers, who step in to help with animal handling, dog count and household surveys, meals and accommodation and administrative and ushering tasks.



The Society's Annual General Meeting was held on 23 July, 2022 at which members endorsed the 2021 Annual Report and Audited Financial Statement and elected the new Executive Committee of Grey Williamson, Timoci (Jim) Vula, Amanda Millar, Seremaia (Jerry) Tuqiri and Seema Deo. Kee Fong joined us as treasurer in October, replacing Shivani Mudaliar. We acknowledge the significant role Shivani has played in efficiently managing SPCA's finances since 2019 and are grateful that she continued to support us through the transition. We also said farewell to Ken Kassem (Vice President – Governance), Chintan Kumar and Ariela Zibiah. Ariela was our Communications lead and stepped in for a time as interim Secretary. She breathed new life into our social media platforms and continues to assist in the background.

In November, we farewelled Dr Jo Olver, our Head Veterinarian of three years. We acknowledge Dr Jo's commitment throughout her time with SPCA, in raising the standard of care in the shelter and in upskilling the FNU veterinary science graduates and other staff employed at the SPCA. Dr Olver's departure left SPCA without a full-time registered veterinarian in November and December. Dr Kimberley Khodakhah and Dr Cecilia Barr stepped in to support our Graduate Interns with running the clinic. The graduate interns have been unable to become registered to practice as veterinarians, despite completing their six-year veterinary science course with the Fiji National University. They are therefore limited in the work they can do without the presence of a registered vet. SPCA continued to pursue vet recruitment throughout 2022, with the aim of retaining two registered veterinarians to enable continuity of clinic and outreach work.

Recognising the hardships that many had endured in the past 18 months, we refrained from conducting large scale fund-raising and membership drives. Grant funding from the Ministry of Agriculture and Dog Trust Worldwide enabled purchase of drugs and upgrade of some equipment. Two food drives were organised towards the end of the year to assist with shelter needs and we are grateful to the Pacific Harbour Animal Welfare Group, who organised a private event in November, raising funds to help fund the printing of more of our Animal Care guides.

The Executive Committee, Management and Staff of the SPCA Fiji Islands thank you for your continued encouragement, support and gifts towards the care of stray and unwanted animals in our communities. We specially recognise those individuals who are participating in our Community Partnership Programme – addressing our growing animal welfare issues will only be possible with your active engagement.

Finally, in my capacity as the Society President, I wish to acknowledge with gratitude, the incredible and dedicated members of the Executive Committee, who set aside their own time and resources to overseeing the well-being of the SPCA Fiji Islands.

Seema Deo
SPCA, July 2022





2022 AT A GLANCE

- **6800** animals assisted through subsidised Veterinary Care
- **1205** stray/surrendered animals taken into the shelter
- **304** animals rehomed
- **12** Outreach clinics
- **2245** animals desexed
- **85** members

\$45,110

MONETARY DONATIONS





COMMUNITY PARTNERSHIPS PROGRAMME

SPCA's community partnerships programme recognises members of the community who act as 'stewards' for the needy animals in their neighbourhood. These wonderful human beings feed, treat and generally watch out for homeless animals in their area.

SPCA has formed a partnership with many of these individuals and groups and we provide heavily subsidised or free treatments (when available), including desexing. Together we are helping to improve the lives of these 'community animals' and the health of our communities. Our Community Partners can, in turn, continue their generous and tireless work for homeless animals. They even help organise spay/neuter clinics in their neighbourhoods, knowing that the SPCA has their backs when any of their street furies need us.

RESCUES

SPCA's rescue services range from picking up animals involved in road accidents through to removing them from situations of abuse. In 2022, we conducted 73 rescues and responded to reports of cruelty or neglect, many of which were resolved through discussion and guidance to owners.

We rely on the public to report cases of cruelty and to assist with first aid, keeping a hurt animal secure, and with transportation.

A joint effort with Greater Good Foundation and several amazing humans, ensured that this victim of a knife attack received treatment and a safe space to heal.



ABANDONED!

A sad fact of life for many dogs in Fiji is that if they become a burden to their owners, they are dumped and left to fend for themselves.

This terrible practice leads to more homeless and hungry animals on our streets. The luckier ones may find shelter at the SPCA. In 2022, SPCA provided shelter to 1205 animals. The shelter has a capacity at any one time, of 125 cats and dogs.

SPCA is working with communities to help eliminate this problem of pet abandonment through our free outreach clinics and education programmes.

This beautiful girl was abandoned at the USP campus along with her young puppies. Fortunately for Sally (as she was named), a good Samaritan found her and sought SPCA's assistance. She and her puppies were treated and cared for at the SPCA and we can happily report that Sally and all her puppies were successfully re-homed!



GRADUATE INTERNS — THE MAINSTAY OF SPCA

SPCA continued to function with one registered veterinarian and three graduates of the Fiji National University (FNU) veterinary science programme. Two recent graduates joined as volunteers-in-training during the year. All graduate interns received hands-on training and experience at the SPCA, under the tutelage of head veterinarian, Dr Jo Olver.

Despite completing a six-year training course in **Veterinary Science** at FNU, the graduates have been unable to be registered as qualified veterinarians, due to the inability of FNU to meet the programme accreditation requirements.

The **FNU Veterinary Science** programme had long been hailed as the answer to the dearth of veterinarians in Fiji. Sadly, the graduates appear to have a long wait before appropriate legislation will be enacted and a veterinary registration board established.

OUR AMAZING TEAM OF GRADUATE INTERNS IN 2022:



- Elaine Work
- Seini Malialosa Ali
- Stanlie Rota
- Payal Pillay
- Mary Nalomaca



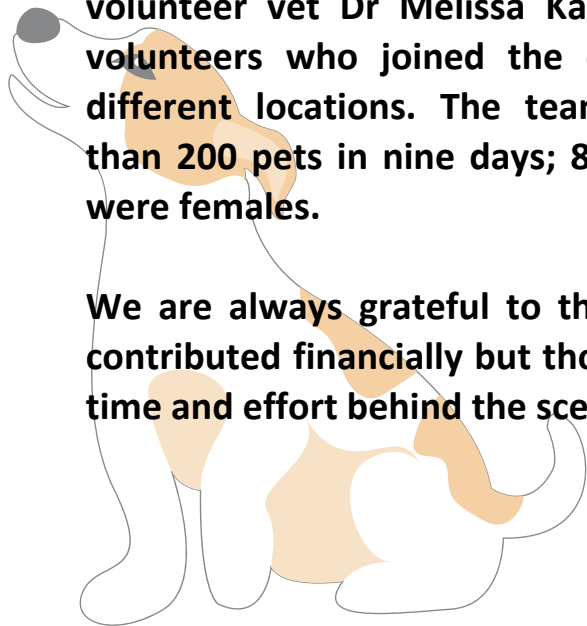
POST COVID-19 OUTREACH

Incredible weeks of SPCA Fiji Islands team successfully completing our outreach community clinic since the lifting of COVID-19 restrictions on June 3rd 2020.

The response was truly amazing, underlining both the need for such services but more importantly, the increased awareness and willingness of Fijians to bring their fur babies for examination and desexing.

We could not have done it without the partnership of the Ministry for Agriculture and the Suva City Council, our first post-COVID volunteer vet Dr Melissa Kane and the many volunteers who joined the core team at the different locations. The team neutered more than 200 pets in nine days; 80% of which were females.

We are always grateful to those who not only contributed financially but those who gave their time and effort behind the scenes.



To the community members who bring their pets to the clinic: you are heroes for making a decision that will mean a better life for your pets and for your communities.

The community outreach *trap, neuter and return* (TNR) programme is for those who want to neuter their pets but cannot afford it. It is also done for stray animals. As long as donations for this exercise lasts, we will continue to visit communities.

COVID-19 was indeed a difficult time and we are grateful to have had the support and safety precautions that were set forth by the Government and its Ministries.





POST COVID-19 OUTREACH



VOLUNTEERS AND VET VOLUNTEERS



As a charity, SPCA cannot afford to employ several full-time vets. We rely heavily on visiting veterinarians for our outreach programmes and to meet the demands on our subsidised clinic services. After almost 18 months, we welcomed our first vet volunteer to SPCA in July 2022. We are grateful to these amazing humans without whom, quite simply, SPCA would have been unable to provide the services on which many pet owners have come to rely.



July: Dr Melissa Kane led our first outreach clinics post-COVID-19 in Suva and surrounding areas.

August: Drs Pamela Schott, Natasha Jones, Rebecca Dallam, Nikki McGreevy and Kimberley Khodakhah arrived for the DTW funded CLAW clinic.

September/October: Dr Amy Hardwick carried out outreach work in Beqa and Ovalau. Dr Tanya Tan volunteered for a week at the clinic enabling client surgeries to be undertaken.

August: Dr Hiu Wa (Heidi) visited for 3 weeks, assisting with the outreach work as well as in the clinic.

October: Through a partnership with Vets Beyond Borders (VBB), Dr Caitlin Horwood-Skelton and nurses Mahalia Lawry and Jess Clarke helped tend to client and shelter needs in the absence of our full-time vet. They also ran an outreach programme in the Mokosoi settlement.

October/November: Dr Melissa Kane (on her 2nd trip for the year!) and Dr Carrie Hsing helped desex all pre-booked client animals for October and November.

December: Dr Kimberley Khodakhah spent an entire week out of her vacation time to help provide urgent clinic services at the SPCA in the absence of a full-time veterinarian.





EDUCATION AND AWARENESS

In 2022 we printed the first run of the SPCA Fiji Islands Animal Care Guide. This education booklet was distributed at the various outreach clinics and can be downloaded from our website. It has also been shared with other animal welfare organisations in the country to pool our resources.

Two short films neared completion at the end of 2022 and will be used extensively in the planned campaigns in 2023. We thank Natasha Marosi and Dave Emery for their tireless work towards the production of this wonderful resource under some very difficult constraints during COVID-19.

We acknowledge the Ministry of Agriculture for their financial support to produce these valuable resources and for the equipment with which to show them.



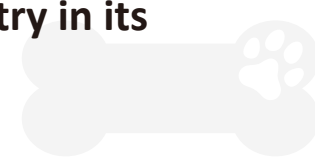
SPONSORS AND DONATIONS

Every gift in cash or in kind helps towards the well-being of a needy animal. Monetary gifts were received of \$45,110.



A grant of \$61,427 from Dog Trust Wolrdwide (DTW) supported desexing clinics in Nabua and Vatuwaqa, previously identified through a series of baseline surveys as hotspots in Suva needing targeted action. Both suburbs have large informal settlements and large numbers of intact roaming dogs. A second set of clinics and population surveys will be completed in 2023 as part of the project.

Grants received through the Ministry of Agriculture enable SPCA to carry out subsidised and free outreach clinics and participating in the Ministry's trap-neuter-release programme as part of its commitment to animal welfare. We continue to seek ways to better support the Ministry in its commitment to humane management of stray dog populations in the country.





AUDITED FINANCIAL STATEMENTS

NATURE OF SOCIETY	:	To provide animal welfare and veterinary services to the public
PRESIDENT	:	Seema Deo
TREASURER	:	Kee Fong
SECRETARY	:	Amanda Miller
AUDITORS	:	PKF a z 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 Watu Bay Suva Fiji
TRUSTEES	:	Vivien Counsell-Mitchell Sekove Naqolevu Ulemila Buiravonu Bulamaibau

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THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI
STATEMENT BY THE EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022;
- b) The accompanying Statement of Changes in Accumulated Funds for the year ended 31 December 2022 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 2022;
- 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 2022;
- 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 26th day of July 2023.



President



Treasurer



PKF alliz pacific
Chartered Accountants and Business
Advisors
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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 2022, 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 matter 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 2022, 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

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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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.


 PKF aliz pacific
 CHARTERED ACCOUNTANTS
 DATE: 27 July 2023
 SUVA, FIJI.


 Sunil Sharma
 PARTNER

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	31 December 2022 \$FJ	31 December 2021 \$FJ
Income			
Revenue	2	469,411	513,126
Direct Cost	3	152,054	203,294
Gross Profit		316,356	309,832
Other Income	4	47,961	69,424
Total Income		437,174	379,256
Administrative Expenses	5	6,746	8,174
Other Operating Expenses	6	357,830	262,116
Net Surplus from Operations		72,596	107,966
Depreciation		33,965	32,429
Net Surplus for the Year		38,641	75,537

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 2022

	Accumulated Funds \$FJ	Total \$FJ
Balance as at 31 December 2020	241,042	241,042
Balance as at 1 January 2021		
Net Surplus for the year	75,537	75,537
Balance as at 31 December 2021	316,579	316,579
Balance as at 1 January 2022		
Net Surplus for the year	39,641	39,641
Balance at 31 December 2022	355,220	355,220

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2022

	Notes	31 December 2022 \$FJ	31 December 2021 \$FJ
Current Assets			
Cash and Cash Equivalents	6	190,521	95,656
Investment	12	51,534	51,266
Trade & Other Receivables	11	30,766	20,302
Inventories	9	62,874	76,964
Total Current Assets		335,695	244,210
Non Current Assets			
Property, Plant & Equipment	10	141,622	174,437
Total Non Current Assets		141,622	174,437
Total Assets		477,317	418,647
Current Liabilities			
Trade and Other Payables	14	12,834	12,873
Employee Entitlement	15	4,069	2,855
Total Current Liabilities		16,904	15,727
Non Current Liabilities			
Deferred Income	7	105,192	98,340
Total Liabilities		122,096	114,067
Net Assets		355,220	316,579
Accumulated Funds		355,220	316,579

This Statement of Financial Position has been audited.

Signed in accordance with a resolution of the Executive Committee.

Dated this 26th day of July 2023.


President


Treasurer

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 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 2022

	Notes	31 December 2022 \$FJ	31 December 2021 \$FJ
Cash Flows from Operating Activities			
Receipts from members, customers, donors and government		454,945	581,550
Payments to Suppliers and Employees		(358,674)	(473,866)
Net Cash Provided by Operating Activities	13 (ii)	96,271	107,684
Cash Flows from Investing Activities			
(Acquisition) of Property, Plant and Equipment		(1,140)	(93,122)
(Repayments by)/Proceeds from Investment		(267)	(1,266)
Net Cash (Used in) Investing Activities		(1,407)	(94,388)
Cash Flows from Financing Activities			
Net Increase in Cash Held		94,863	13,296
Cash Balance at Beginning of Year		95,658	82,362
Cash Balance at End of Year	13 (i)	190,521	95,658

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.

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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%

e) 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.

f) Income Tax

The income of The Society for the Prevention of Cruelty to Animals - Fiji is exempt from tax in accordance with the provisions of regulations 2016.

g) 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.

h) Revenue Recognition

Revenue is recognised when the services have been provided.

i) 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.



THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2.	Revenue	31 December 2022 \$FJ	31 December 2021 \$FJ
	Amortization of Grant Income	72,856	43,660
	Dog Trust Worldwide Grant	61,427	-
	Surgery Sales & Service	318,017	395,659
	Adoptions	16,800	16,150
	OTC Drugs	44,850	39,604
	Shelter Shop	5,886	842
	License	12,946	18,211
	Surrender/Stray	8,485	-
		541,267	513,126
3.	Direct Cost	31 December 2022 \$FJ	31 December 2021 \$FJ
	Clinic expenses	6,399	6,878
	Drug purchases	124,905	165,551
	Freight	2,815	12,134
	Pet food purchase	17,936	18,731
		152,054	203,294
4.	Other Income	31 December 2022 \$FJ	31 December 2021 \$FJ
	Donations	45,110	65,142
	Interest	861	2,432
	Membership fees	1,970	850
		47,961	68,424
5.	Administrative Expense	31 December 2022 \$FJ	31 December 2021 \$FJ
	Accounting Fees	-	1,073
	Audit fees	5,425	5,475
	Bank Charges	1,323	1,626
		6,748	8,174

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

6.	Other Operating Expense	31 December 2022 \$FJ	31 December 2021 \$FJ
	Advertising	424	-
	DTW Clinic Expenses	63,966	-
	Consultancy fees	589	-
	FNNF contribution	9,459	6,027
	Fringe Benefit	6,000	-
	Insurance	4,104	4,157
	License & Rates	896	1,363
	Motor vehicle expenses	9,071	5,773
	Office Expense	2,822	-
	Printing & stationery	5,246	8,591
	Repair & maintenance	9,521	16,418
	Staff Amenities	4,055	122
	Subscriptions	1,507	-
	Telephone & internet	3,604	5,593
	VET allowances & accommodation	13,275	15,425
	Wages	214,537	191,526
	Utilities	8,733	7,119
		357,830	262,116
7.	Deferred Income		
i).	Reconciliation of Deferred Income on Operating and Capital Asset procured from the Grant Funding		
		31 December 2022 \$FJ	31 December 2021 \$FJ
	Balance as at 1 January 2022	86,340	43,000
	Additions during the year	163,245	87,000
	Less: accumulated amortisation operating expenditure	(163,530)	(43,000)
	Less: accumulated amortisation capital expenditure	(863)	(660)
	Total Deferred Income	105,192	86,340
	The grant was received from the Ministry of Agriculture for purchase of drugs and consumables and allowances for SPCA's community desexing clinics and community awareness activities.		
8.	Cash and Cash Equivalents	31 December 2022 \$FJ	31 December 2021 \$FJ
	Petty Cash	500	500
	WBC Account No - 1400	15,927	15,536
	WBC Account No - 4933	141,674	70,469
	BSP	32,421	9,153
		190,521	95,658
9.	Inventories	31 December 2022 \$FJ	31 December 2021 \$FJ
	Drugs & Accessories	62,874	76,984

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 DECEMBER 2022

	31 December 2022 \$FJ	31 December 2021 \$FJ
15. Employee Entitlement		
Annual Leave	4,069	2,855
16. Capital Commitments		
Capital commitments as at 31 December 2022 amounted to \$Nil (2021 : \$Nil).		
17. Contingent Liabilities		
Contingent liabilities as at 31 December 2022 amounted to \$Nil (2021 : \$Nil)		



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DISCLAIMER TO SUPPLEMENTARY INFORMATION

The additional financial data presented in the following pages is in accordance with the books and records of **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 2022. 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.

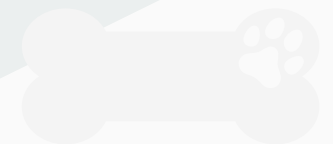
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 PKF aliz pacific
 Chartered Accountants

DATE: 27 July 2023
 SUVA, FIJI.



THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI
 DETAILED STATEMENT OF INCOME AND EXPENDITURE
 FOR THE YEAR ENDED 31 DECEMBER 2022

	31 December 2022 \$FJ	31 December 2021 \$FJ
Income		
Surgery Sales and Services	406,984	469,466
Amortization of Grant Income	72,858	43,660
Dog Trust Worldwide Grant	61,427	-
Total Income	541,267	513,126
Less: Direct Cost	152,054	203,294
Gross Profit	389,213	309,832
Other income	47,961	68,424
	437,174	378,256
Operating Expenses		
Advertising	424	-
Accounting fees	-	1,073
Audit fees	5,425	5,475
Bank charges	1,323	1,626
DTW Clinic Expenses	63,986	-
Consultancy fees	589	-
FNPF contribution	9,459	6,027
Fringe Benefit	6,000	-
Insurance	4,104	4,157
License & Rates	896	1,363
Motor vehicle expenses	9,071	5,773
Office Expense	2,822	-
Printing & stationery	5,246	6,591
Repair & maintenance	9,521	16,418
Staff Amenities	4,055	122
Subscriptions	1,507	-
Telephone & internet	3,604	5,593
VET allowances & accommodation	13,275	15,425
Wages	214,537	191,526
Utilities	8,733	7,119
Total Operating Expenses	364,578	270,290
Depreciation	33,955	32,429
Net Surplus for the Year	38,641	75,537





THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI
FIXED ASSETS AND DEPRECIATION SCHEDULE
FOR THE YEAR ENDED 31 DECEMBER 2022

	Date of Acquisition	COST			Rate	Balance 31/12/2021	DEPRECIATION			W.D.V.	
		Cost 31/12/2021	Addition (Deletion)	Cost 31/12/2022			Deletion	Annual	Balance 31/12/2022	Balance 31/12/2022	Balance 31/12/2021
Building											
Building	Jan-13	18,967	-	18,967	2.5%	18,967	-	-	18,967	-	-
Building - Animal Shelter	Jan-13	3,526	-	3,526	2.5%	1,814	-	88	1,903	1,623	1,712
Building - Office & Clinic	Jan-13	11,560	-	11,560	2.5%	3,179	-	299	3,468	8,092	8,381
Buildings Improvements - MOA	Jul-21	63,375	-	63,375	2.5%	660	-	1,584	2,245	61,130	62,715
Buildings Improvements - MOA	Jul-21	19,500	-	19,500	2.5%	203	-	488	691	18,809	19,297
		116,928	-	116,928	-	23,583	-	2,449	27,273	89,655	92,104
Motor Vehicle											
Vehicle - ES - 275		36,714	(36,714)	-	25%	36,714	(36,714)	-	-	-	-
Vehicle - KG - 047	Oct-19	20,000	-	20,000	25%	11,250	-	5,000	16,250	3,750	8,750
		56,714	(36,714)	20,000		42,964	(36,714)	5,000	16,250	3,750	8,750
Plant & Equipment											
Plant & Equipment		88,898	-	88,898	12.5%	88,898	-	-	88,898	-	-
Washing Machine		335	-	335	12.5%	137	-	42	179	157	198
Chest Freezer		1,130	-	1,130	12.5%	462	-	141	603	527	668
Desktop PC's *3		3,199	-	3,199	12.5%	2,445	-	400	2,845	355	754
1 * 342L Hisense Fridge		1,059	-	1,059	12.5%	676	-	132	809	251	383
1* Aircon - Surgery Room		889	-	889	12.5%	568	-	111	680	210	321
1 * Aircon - Vets House		859	-	859	12.5%	540	-	107	648	212	319
Anaesthetic Machine		8,160	-	8,160	12.5%	5,131	-	1,020	6,151	2,009	3,029
1 * Air Con		900	-	900	12.5%	566	-	113	678	222	335
1 * Blood Analysing Machine		6,000	-	6,000	12.5%	3,460	-	750	4,210	1,790	2,540
1 * Time Machine		681	-	681	12.5%	385	-	85	471	211	296
Fire Extinguishers		873	-	873	12.5%	476	-	109	586	268	397
Computers and Computers Accessories		4,491	-	4,491	25%	3,929	-	561	4,490	1	562



THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI
FIXED ASSETS AND DEPRECIATION SCHEDULE
FOR THE YEAR ENDED 31 DECEMBER 2022

Plant & Equipment (Continued)

Camera Security System (CCTV)		2,203	-	2,203	25%	1,927	-	275	2,202	1	276
Telephone Installation		826	-	826	25%	723	-	103	826	1	104
3" Light fittings in Surgery		413	-	413	12.5%	207	-	52	299	155	208
Lab Equipment		450	-	450	12.5%	225	-	56	281	169	225
AC Unit		1,528	-	1,528	12.5%	688	-	191	879	649	840
Pressure Cooker (Modyl)	Apr-19	85	-	85	12.5%	29	-	11	40	45	56
Bondwell Printer HP Deskjet	Apr-19	69	-	69	25%	47	-	17	65	4	22
Microwave Hisense - 20L	May-19	199	-	199	12.5%	66	-	25	91	108	133
Azels Internet - HP Computer set	May-19	289	-	289	25%	193	-	72	265	24	96
1 x Full Set Computer	Jun-19	270	-	270	25%	174	-	68	242	28	96
HP Deskjet Printer	Jul-19	78	-	78	25%	47	-	20	67	11	31
Maytag 15kg top washer with agit	May-20	2,200	-	2,200	12.5%	458	-	275	733	1,467	1,742
1x MFCL2713DW Printer for Admi	May-20	439	-	439	25%	193	-	110	293	146	258
X-Ray machine, table, apron, acc	Sep-20	76,207	-	76,207	25%	25,402	-	19,052	44,454	31,753	50,805
Telecom Landline Switchboard	Dec-21	2,891	-	2,891	25%	60	-	723	793	2,108	2,831
1x Presenter with red laser R500	Feb-21	99	-	99	25%	23	-	25	47	52	76
1x Speaker Portable	Feb-21	199	-	199	25%	46	-	50	95	104	153
1x Projector Benq MS550	Feb-21	1,099	-	1,099	25%	252	-	275	527	572	847
1x Westinghouse 370l fridge for c	Dec-21	1,899	-	1,899	25%	40	-	475	514	1,385	1,859
TV Monitor-32" warranty Period 1y	Feb-21	399	-	399	25%	91	-	100	191	208	308
HP notebook HP 3YRS	Feb-21	1,198	-	1,198	25%	275	-	300	574	624	923
Acmi As Series Writing Table #As	Jan-21	225	-	225	25%	56	-	56	113	113	169
Projector Screen with HDMI Cable	Feb-21	318	-	318	25%	73	-	80	152	166	245
Paymaker Payroll Software	Feb-21	1,700	-	1,700	25%	390	-	425	815	886	1,311
1x Matxon 30 cups rice cooker for	Mar-21	219	-	219	25%	46	-	55	100	119	173
Washing Machine	Sep-22	-	1,140	1,140	12.5%	-	-	48	48	1,093	-
		212,977	1,140	214,117		139,394	-	26,506	165,900	48,217	73,583
		396,619	(35,574)	361,045		205,941	(36,714)	33,955	209,422	141,622	174,437





Seventy years of pawsome!

