



SPCA[®]

FIJI ISLANDS
2019 Annual Report



WHO WE ARE

The Society for the Prevention of Cruelty to Animals (SPCA) 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 diet maintains health and vigour.
2. Freedom from discomfort by providing an appropriate environment including shelter and somewhere to rest.
3. Freedom from pain, injury or disease by prevention or rapid diagnosis and treatment.
4. Freedom to express normal behaviour by providing sufficient space, proper facilities and company of the animals own kind.
5. Freedom from fear and distress by ensuring conditions and treatment to prevent mental suffering.

The SPCA Clinic provides affordable veterinary care, including low priced desexing of owned animals.

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FOREWORD

A YEAR IN REVIEW

Welcome to the SPCA Fiji Annual Report for January 1 – December 31 2019.

2019 was without doubt another year of challenges, joys and heartbreaks. But with your support and that of our local and international volunteers, we have continued to progress SPCA's vision for a better life for Fiji's animals.

Through a small but dedicated cache of volunteer veterinarians, and bolstered by the inaugural "CLAW" clinic in March and later in November, SPCA enabled the desexing of 2,601 animals in 2019.

We received a stark reminder of the risks to which our staff are regularly exposed in February, when an outbreak of Leptospirosis in Fiji led to our staff (and some EC members) being tested and two staff members found to have been exposed. We worked closely with Fiji Biosecurity to ensure our shelter pets were tested. The staff recovered well but this led to some stricter protocols being established at the premises.

We secured two vets in 2019 following a lengthy work permit processing period. Drs Vesna Juraneck (Croatia) and Claire Holohan (Ireland) – joined SPCA as full time vets. For various reasons, the arrangement did not endure and our two hard won vets left Fiji in the mid-year. Once again, without a full time veterinarian, SPCA was in a tenuous position in terms of the services it could deliver. Fortunately, shelter and clinic services remained open through the support of Drs Jo Olver, Ryan Johnstone and Monika Devi. We also acknowledge Shaneel Narayan, Clinic and Shelter Manager, and the rest of the SPCA team for pulling together during the months of uncertainty.

Happily, Dr Jo Olver formally joined the SPCA in November as Senior Veterinarian. She hit the ground running and under her guidance, SPCA is seeing changes to some protocols and tightening of others. Dr Jo is no stranger to Fiji, nor to the SPCA.

2019 was punctuated by a wide-scale government initiated dog trapping campaign in July/August. This was a direct response to the unfortunate incident of a child being bitten in Nadi by a dog. Involvement in the campaign soaked up a huge amount of our resources and had significant impact on staff morale. The entire trapping campaign proved a traumatic experience for all our staff, particularly the shelter attendants, vet nurses and our vets (both exiting vets cited this as one of the main reasons for leaving). SPCA provided oversight during the trapping campaign to try and ensure humane treatment of trapped animals. The Ministry has taken on board advice regarding improvements to the trapping cages and handling of animals during trapping and transport. Training of trappers and transport personnel on humane methods of dog handling has been identified as an essential next step.

The SPCA continues to stress that the ONLY way to permanently reduce and manage Fiji's dog populations is through ongoing desexing programmes and an emphasis on community responsibility (through appropriate legislative requirements, enforcement of licensing, regular inspections and fines for roaming owned animals).

Below: Senior Veterinarian Dr. Jo Olver with Vet Nurse Shivneel, Clinic and Shelter Manager Shaneel (at back) and Vet Interns Elaine and Seini.



Despite the acknowledged horrors of the August campaign, there were silver linings with new partnerships formed and new understandings reached around the concept of Trap Neuter Release (TNR). SPCA vets and volunteers desexed 200 dogs during the campaign at Koronivia, enabling rehoming (or release) of these animals.

Our community outreach arm, CLAW (Communities, Legislation, Animal Welfare), staged its first two clinics in March and November. We commenced a thriving partnership with Dr Kimberley Khodakhah from NYC, USA who has pulled together teams of vets from around the world to volunteer for these 9-10 day clinics. CLAW contributed to the desexing of 865 animals through the March and November clinics.

In October, Government announced a ban on the sale and use of the weed killer Paraquat, effective from January 2020. We like to think this was at least in part due to our submission to Government, which galvanised testimonials from all our Animal Welfare partners including the Fiji Veterinary Association (FVA) and jointly presented with the Animals Fiji petition calling for the ban of Paraquat. This hideous substance has wreaked havoc on the animals of Fiji for far too long. Sadly the ban is not yet deterring deliberate poisoning of animals through use of other chemicals. Nonetheless, SPCA considers this a move worthy of celebration and a huge step in the right direction. We applaud the Fiji Government for its foresight in this matter.

Some other activities highlighted in our 2019 report include:

- A new (second hand) vehicle was purchased in October, four months after the previous van was written off in an accident. We are grateful to those who donated to help us out.
- A cat adoption/play area was established in early July – and “officially opened” at a highly successful open day in July.
- Three successful food drives at Cost-U-Less and establishment of a food bin at CUL in August.

- The raffle initiated in 2018 raised \$6,975 towards covering the cost of immigration bonds and airfares for the two vets. The raffle was drawn on 23 February at the Grand Pacific Hotel. Unclaimed prizes (other than vouchers, which have expired) will be used in future fundraising activities.
- Public education activities have targeted well over 6,000 youth through our presence at the Ministry of Agriculture booth at the USP Careers Day, the week-long Agriculture Show at Valelevu, and the Catholic Youth Synod held in Suva. School groups also visited the SPCA clinic and shelter as part of their careers activities.
- Weekly full page articles continue in the Sunday Times aimed at raising awareness on animal health and welfare. These are being updated and placed on our website www.spcafiji.com.
- Regular newsletters are sent to a subscription list and members are encouraged to share feedback.
- Increased focus on outreach/community clinics, including four paid outreach clinics held in Navua/Pacific Harbour and partnerships with Charles Sturt University and Fiji National University for desexing clinics in Kadavu and Vatuwaqa, Suva respectively.

Operationally, we continue to streamline and tighten administrative and financial processes and procedures to encourage transparency in all areas, including strengthening governance practices within the EC. A fair pay structure has been introduced in line with developing roles and responsibilities amongst staff to best capitalise and build on the skills of personnel available to us. This has also helped to encourage staff retention.

Members are encouraged to become involved in organising fundraisers or serving as volunteers or to provide feedback on ways to improve how SPCA supports animal welfare. More importantly, the SPCA is always in need of members for the Executive Committee, the functioning of which forms the foundation for the charity. A purely volunteer role that requires a significant amount of free time and energy, the pay-off, of course, being the knowledge that you will be actively helping to improve the lives of animals in the country.

*The SPCA Executive Committee
2019-2020*



MEET THE TEAM

EXECUTIVE COMMITTEE

The AGM of July 13 2019 re-installed Seema Deo, Amanda Millar and Chelsey Singh and welcomed new EC members Shivani Mudaliar and Rahul Chand.

Outgoing members were Lucinda Butcher (2018 Treasurer), Vivien Counsell-Mitchell, Andrew Powell and Ravikash Chand.

Seema and Amanda decided to continue what they felt was a successful Co-Chairing arrangement with Seema officially presiding as President so as to align with the Constitution. Chelsey remained as Secretary and Shivani stepped into the hefty role of Treasurer. Rahul made the decision to resign from the Committee but to continue to work 'alongside' the SPCA rather than from within it, and he continues to support the SPCA in a variety of ways.

Kuini Rabo and Jone Tuipelehaki came on board in the 3rd quarter of 2019.

The current Executive Committee members played a quasi-managerial role as a matter of necessity throughout 2019. 12 meetings of the EC were held through the year.



Our Finance and Admin team: Raksha, Mohini and Grace.



Jo, Ana, Mari and Manase keep the shelter running.



SPCA Fiji Islands Executive Committee. From Left: Chelsey Singh, Seema Deo, Andrew Powell, Lucinda Butcher, Ravikash Chand, Vivien Counsell Mitchell, Amanda Millar. Missing: Kuini Rabo, Jone Tuipelehaki and Shivani Mudaliar

TRUSTEES

SPCA Trustees at the beginning of 2019 were: Mr Sekove Naqiolevu and Ms Vivien Counsell Mitchell.

A search for a third Trustee commenced in earnest in 2019 and Mrs Ulamila Bulamailbau agreed to step up to the task. The Trustee appointment will be formalised at the Annual General Meeting in July 2020.

VETERINARIANS

The SPCA without a vet is a bit like a ship without a rudder. Despite all the best intentions and hard work of others, without a vet, SPCA cannot adequately service the animals of Fiji. After a struggle of nearly five months waiting for work permits, SPCA was able to bring in two veterinarians from Europe - head vet Dr Vesna Juranek (Croatia) and graduate vet Dr Claire Holohan (Ireland). Unfortunately both resigned prior to the completion of their three months probation period. Several lessons have been learnt from this experience and a new policy is now in place requiring overseas recruits considering taking up employment with the SPCA to first do a stint of volunteering with the SPCA in Fiji before committing.

SPCA is grateful to Drs Jo Olver, Ryan Johnstone and Monika Devi, who provided their services and supported and assisted the staff between visits and clinics. Final-year vet students, Elaine Work and Seini Malialosa, came on board as attachments in 2019 and stayed on during the last quarter.

In November 2019, Dr Jo Olver joined SPCA as Head Veterinarian. Dr Jo has previously worked at the Fiji National University and with other animal welfare organisations in Fiji, including the SPCA.



VOLUNTEERS

Volunteers are the mainstay of the SPCA, filling gaps across the shelter, reception and grounds and buildings. In 2019, Liz Conibear volunteered to assist with organising the SPCA volunteer programme. As Volunteer Coordinator, Liz will be assisting with developing relevant policy and establishing a data base of volunteers which should help to better match people to tasks.

In addition to the vets who volunteered under the two CLAW outreach clinics and our SPCA was also blessed with six volunteer vets during the year.

SPCA remains indebted to the generous people that give their time so freely to bettering the lives of the animals in our care.



Liz Conibear with volunteer Eveline Uenavanua with FNU student vet, Wilson Finiasi.

VOLUNTEER VETERINARIANS

Dr. Valerie Martinot	UK
Dr. Mirte Kruijt	Netherlands
Dr. Alistair Brown	Australia
Dr. Iain Pashby	Scotland
Dr. Chelsea Fowler	Australia
Dr. Cassie Francisca	Australia
Dr. Angus Brown	Australia
Dr. Kimberley Khodakhah	USA CLAW
Dr. Liz Snellgrove	USA CLAW
Dr. Crystal Heath	USA CLAW
Dr. Jennifer Webb	USA CLAW
Dr. Mary Lee	USA CLAW
Dr. Heather Sanders	France CLAW
Dr. Michelle Leigh	Canada CLAW
Dr. Ryan Johnstone	Australia
Dr. Jo Olver	Canada
Dr. Amy Hardwick	Australia CLAW
Dr. Melissa Anne	New Zealand CLAW
Dr. Kasia Chudy	USA CLAW



DESEXING & COMMUNITY OUTREACH

In 2019, SPCA enabled the desexing of 2,601 animals.

Of this, 1536 animals came through the clinic, 200 were desexed at Koronivia through the government campaign, while 865 animals were desexed through the CLAW (Communities, Legislation, Animal Welfare) programme, which provided highly subsidised, largely free clinics in communities.

COMMUNITIES, LEGISLATION AND ANIMAL WELFARE: "CLAW"

The first two CLAW outreach clinics were held in March and November. SPCA has developed a thriving partnership with Dr. Kimberley Khodakhah from NYC, USA who has pulled together teams of vets from around the world to volunteer for these 9-10 day clinics. The clinics were held in partnership with the Ministry of Agriculture, Suva City Council and staff and students of the Fiji National University, as well as many volunteers from around the Suva area. The initial March programme involved surgeries being performed at the SPCA clinic in a bid to address the lengthy waitlist that had accumulated over the periods SPCA has been without a vet. This was followed by 'outreach' clinics in Beqa and in some of Suva's informal settlements.

18
VOLUNTEER VETERINARIANS



6
CLINIC LOCATIONS



**ANIMALS
DESEXED
2601**



THE SHELTER

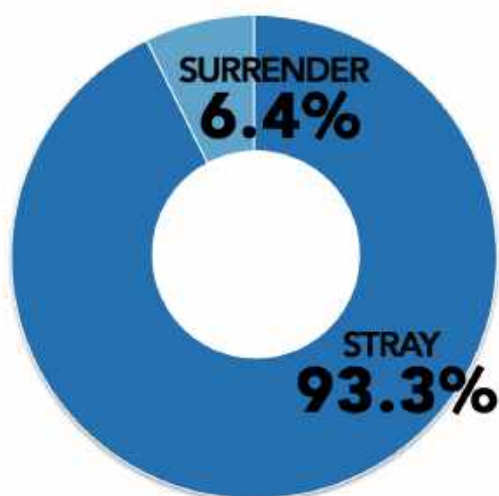
The SPCA Shelter is the only shelter in the Central Division for unwanted/stray animals. As with any shelter, capacity is limited and dependent on several factors, including age and health of intakes. While every effort is made to not turn away animals, there are times when the public is advised that the shelter is full. In these instances, efforts are made to advertise on social media and seek assistance for temporary "informal" foster care until SPCA has space again. Various community Good Samaritan networks are assisting with transport and collections, helping to ease the load off the SPCA. The shelter is not a haven, rather it treats and rehabilitates animals so they can be rehomed/adopted.

In 2019, the total intake of strays was 612 with 42 surrendered (owned) animals.

There are ongoing efforts to ensure that our shelter pets receive the best possible care. One challenge is providing comfortable but durable bedding and sleep area. In 2019, Rotomould beds were purchased for both cats and dogs at the shelter. These have proven a hit with the animals (who have a comfortable "private space" to nap in) and with shelter staff (who can easily keep these clean). We acknowledge Mr Tim Howick-Smith for helping to implement this excellent solution for our shelter pets.



SPCA Fiji Islands Shelter intakes by month.



Proportion of intakes that are stray versus surrender.



The arrival of Ramona the Baby Owl caused quite a stir at SPCA and among our social media fans! Ramona was found in a drain and brought to the SPCA. There are theories she landed on her beak, which was bit crooked. However she was so hungry and willing to eat, she almost bit off staff fingers. SPCA consulted with wildlife experts on her feeding and rehabilitation and soon after placed her in foster care where she has been able to receive appropriate care.



OPEN DAY

Our July Open Day provided people with an educational tour of our facilities, raised much needed funds through sales of bric-a-brac and refreshments, created a surge in adoptions, and more importantly was the perfect opportunity for us to open our new cat play area, a section that provides cats with more space and allows potential adopters to observe them more conveniently.



CATTERY

An exciting and much-awaited addition at the shelter has been the cat play area, which is proving a hit with the cats as much as clients. Staff established the play area with the aid of a regular team of volunteers and with funds provided by Ms Sofia Dean. Adoptable kittens and older cats now get the chance to bask in the sun or show off to potential adopters. Cat adoptions are reported to have greatly increased with this new addition to the shelter.



US COAST GUARD VISIT

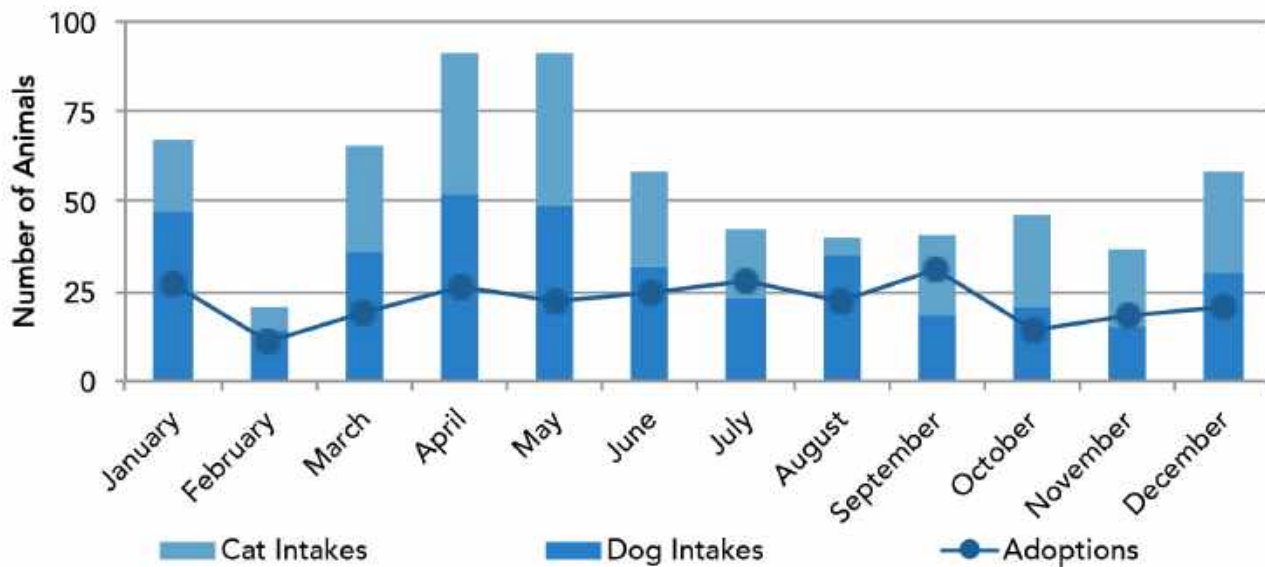
The US Coast Guard dropped in to help with our shelter pets. Aside from walking and cuddling the cats and dogs, the Crew cleaned the kennels and cattery and helped hose down the rooves.

ADOPTIONS

Throughout 2019, adoption rates have generally remained below that of animal intake. Efforts were made over the year to promote adoptions, including through staff training and a number of 'Adoption Drives' with half price adoptions. Care is taken to ensure that shelter pets end up in caring homes where their needs can be adequately provided for.

In 2019 there were 91 cat/kitten adoptions and 183 puppy/dog adoptions.

A small number of animals are in foster homes of members of the SPCA. 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. In 2019, 60 animals were in temporary or long term foster care.



2019 intakes versus adoptions by month.



91

**CAT/KITTEN
ADOPTIONS**

183

**DOG/PUPPY
ADOPTIONS**



Very young kittens may not take a lot of space but they require a lot of attention.

EDUCATION & PUBLIC RELATIONS



SPCA was able to step up its public education activities for the short period when there were two full time vets and volunteer vets available. The momentum has been maintained as awareness of media grows on the issue of animal health and welfare and animals as sentient beings.

We targeted well over 6,000 youth through our presence at the Ministry of Agriculture booth at the USP Careers Day, at the week-long Agriculture Show at Valelevu, and at the Catholic Youth Synod held in Suva. School groups also visited the SPCA clinic and shelter as part of their careers activities.

These efforts, teamed with our regular free Sunday Times articles, our Facebook and Instagram posts and our regular e-letters, have significantly expanded our reach. While time-consuming, we are grateful for the interactive nature of social media that allows us to hear from the community directly and dispel myths accordingly.

We continue to work towards ensuring the enforcement of laws protecting animals in Fiji (despite all their current limitations) The process is slow and fraught with frustrations at every turn.

Prosecution of perpetrators of cruelty and real enforcement remain elusive. Often people are not prepared to make statements for fear of reprisals. Police officers also may not understand or even know about the laws or are reluctant to enforce them.

Staff members continue to investigate welfare cases and do home visits. Much of the time all that is needed in these cases is education. It is heartening to know that with the right guidance most people want to do the right thing by their animals, and are not aware that their practices constituted neglect. Cruelty and negligence cross all social and economic boundaries and it does not seem to matter whether people are living in towns, cities, farms or villages. International studies have correlated animal cruelty figures directly with rates of criminal violence and domestic abuse.

"The worst sin towards our fellow creatures is not to hate them, but to be indifferent to them: that is the essence of inhumanity."

- George Bernard Shaw





FINANCE & ACCOUNTS

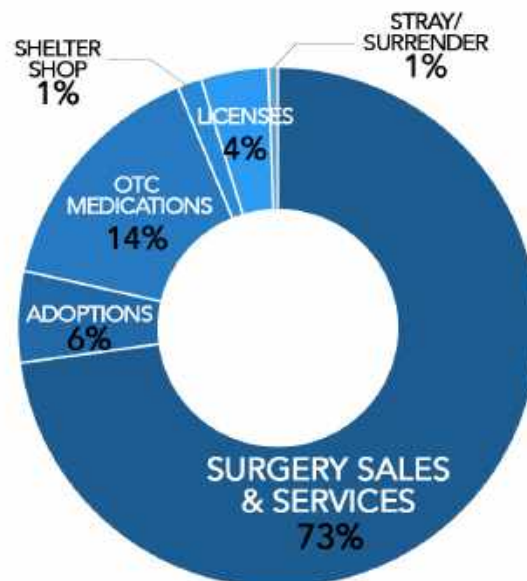
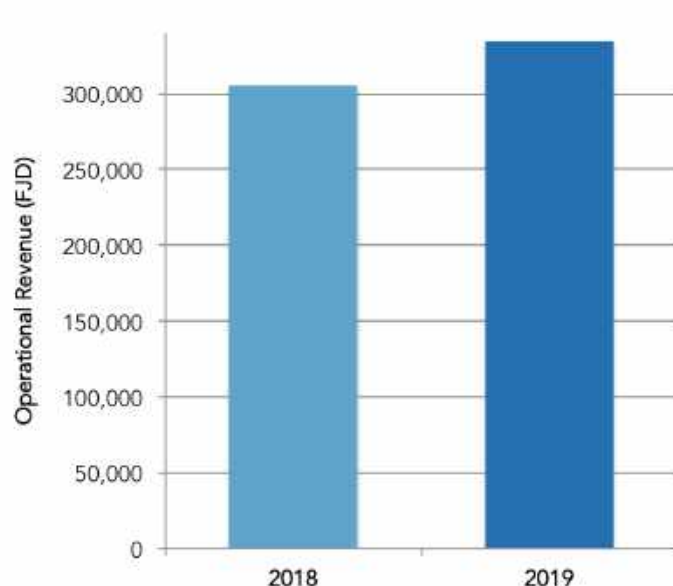
REVENUE

The SPCA recorded a total revenue of \$384,624 for the year ended 31 December 2019 (2018:\$362,420). Earnings from core operations amounted to \$334,871 in 2019 (2018:\$305,422) – see Figure below. This was a 9% increase overall; with the only reduction being seen in the Surgery Sales and Services category (3%). We had full time vets on board for five months during 2019 (not consecutive), and in between, an increased focus on grooming services and the shelter shop helped us stay open.

Operational revenue was boosted by \$49,752 received via cash donations, fundraising proceeds and membership fees (2018:\$56,998). Fundraising efforts were limited largely due to the need for the EC to take a more hands-on approach to

managing day to day affairs. Dedicated volunteers are needed for organised fundraising programmes. Food drives and donation requests continued through the year with wonderful responses from members and supporters. The CLAW Clinic received generous donations locally and from overseas and without them the Clinic would not have celebrated its success.

The SPCA Management and the EC are currently working on improved accounting for projects and donated funds – we appreciate the importance of good accountability and credible reporting to those who help us work toward achieving our mission.



Revenue from Operations. Left: comparative total revenue from operations between 2018 and 2019. Right: breakdown of revenue streams for 2019.



EXPENSES

Total expenses for 2019 were \$385,778 (2018:\$429,639). There are two major categories of expenses at SPCA – Cost of Sales and Overheads (brief below).

COST OF SALES

Also termed 'direct costs', our cost of sales amounted to \$138,519 in 2019 (2018:\$159,854). Drugs purchased reduced this year when compared to 2018 (donated drugs, improved ordering, and 3% reduction in Surgery Sales and Service revenue).

OVERHEADS

Overheads, or indirect costs, consist of our administrative and operating expenses other than cost of sales. The SPCA expended \$247,259 during 2019 to fund these outgoings (2018:\$269,785) – a comparative decrease of 8%.

Wages and salaries was the largest cost increase in 2019 at \$148,150 (2018:\$99,916) – a 48% or \$48,234 rise from 2018. Reason – SPCA paid three full-time vets for part of the year and also paid part-time consulting vets who filled in the gaps when we did not have a permanent vet on board.

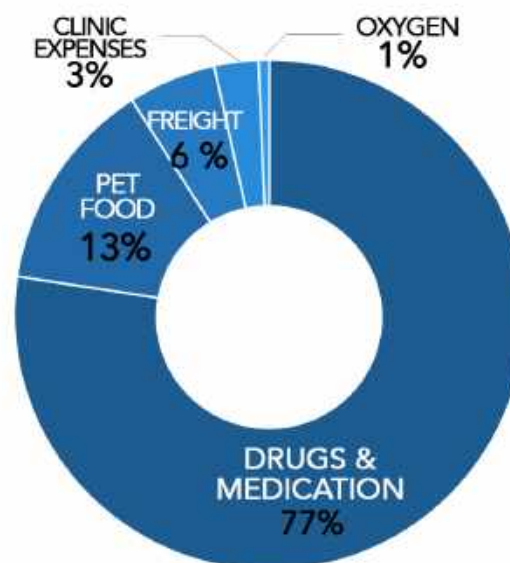
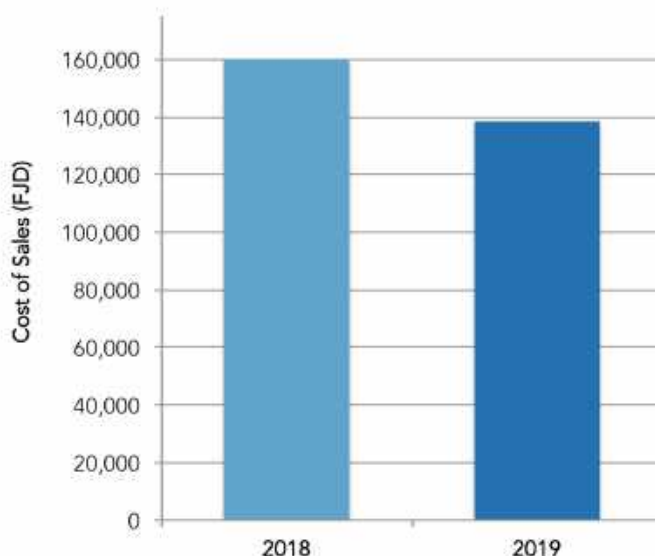
Reductions were seen in repairs and maintenance costs (2019:\$13,739; 2018:\$30,075) and there was no additional doubtful debt recognised in 2019 (2018:\$56,209).

Our net operations resulted in a deficit of \$1,154 during 2019 (2018:\$68,219).

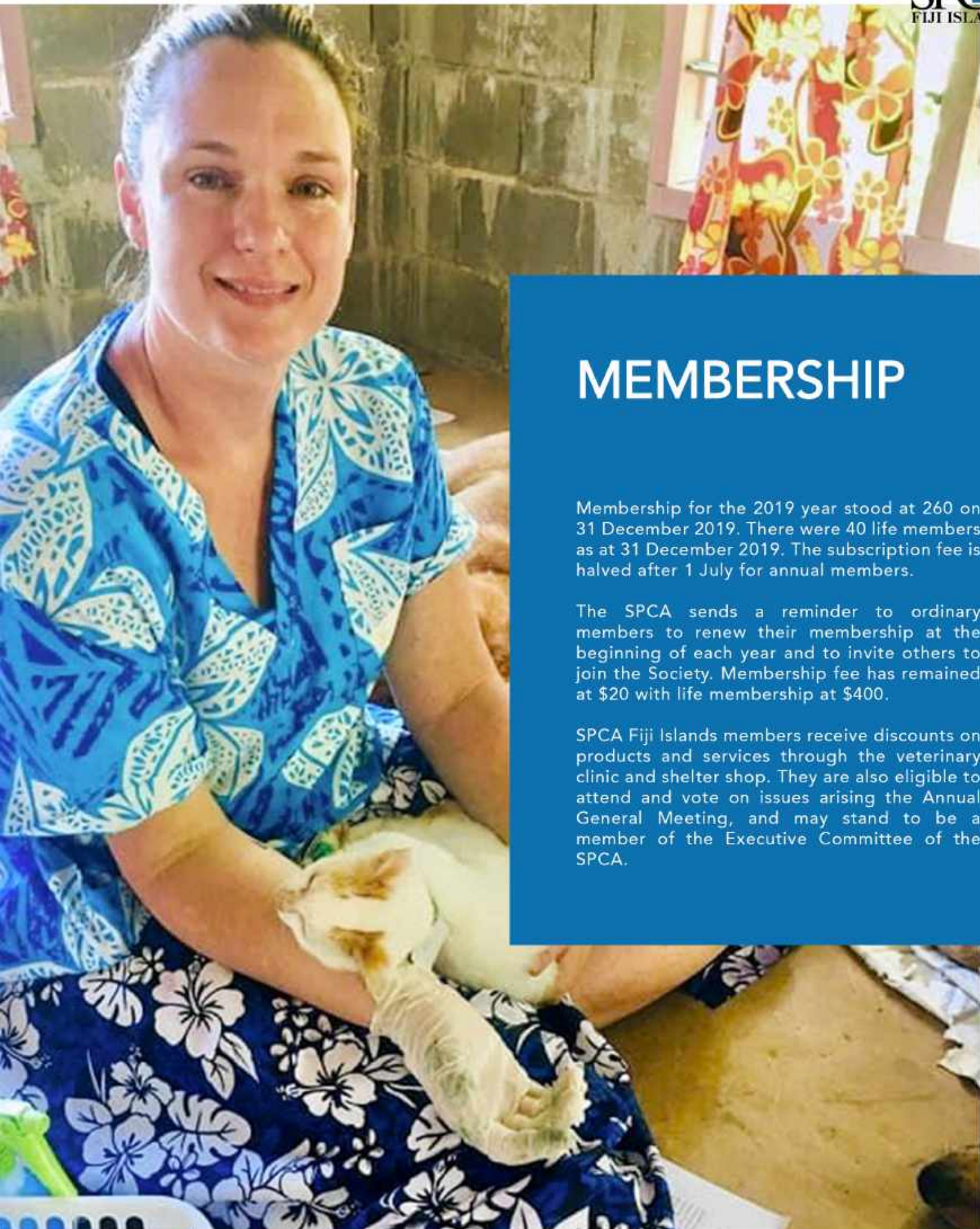
OTHER MATTERS

Cash balances as at 31 December were \$21,038 and our emergency fund (currently invested in Kontiki) has grown from \$50,000 in 2017 to \$58,781 as at 2019 (the annual interest earned has been reinvested into the principal amount for 2 years now).

The SPCA maintains that it does not offer regular credit terms. However, clients who are unable to afford upfront payment for treatment of their pets are allowed extended terms to settle their bills. The Administration team in conjunction with the Senior Vet oversee this arrangement.



Cost of Sales. Top: comparative total cost of sales from operations between 2018 and 2019. Bottom: breakdown of direct costs for 2019.



MEMBERSHIP

Membership for the 2019 year stood at 260 on 31 December 2019. There were 40 life members as at 31 December 2019. The subscription fee is halved after 1 July for annual members.

The SPCA sends a reminder to ordinary members to renew their membership at the beginning of each year and to invite others to join the Society. Membership fee has remained at \$20 with life membership at \$400.

SPCA Fiji Islands members receive discounts on products and services through the veterinary clinic and shelter shop. They are also eligible to attend and vote on issues arising the Annual General Meeting, and may stand to be a member of the Executive Committee of the SPCA.

FUNDRAISING & DONATIONS

Fundraising events included the 2019 SPCA Calendar, the Shelter Shop, Tote Bags and raffle. The raffle raised \$6,975 towards covering the costs of immigration bonds and airfares for the newly recruited veterinarians. The raffle was well supported by members and sponsors and SPCA is grateful to all who bought tickets and to the many sponsors who provided prizes.

Early in 2019, SPCA came to the attention of UK-based animal lover Anne Gleason, who uses her social media page – Friends of Sadies and SPCAFiji – to raise funds towards sponsoring medical expenses for the shelter animals.

We also acknowledge the numerous individuals who have provided donations in cash and in kind towards SPCA operations. Your gifts – large and small – are essential to keeping our shelter running.



FOOD DRIVES

Food is an ongoing expense of the shelter. SPCA provides our dogs with a diet of cooked food supplemented with commercially prepared dog food. Cats are only fed commercially prepared food. Proper nutrition is essential for caged animals as they are unable to fend for themselves.

Food drives help SPCA reduce its expenses and provide opportunity for animal lovers to give without having to go out of their way. Three food drives were conducted in 2019 at Cost U Less Supermarket.



Above: our new van which functions as both an ambulance and operations transport.

OUR VAN

June 2019 saw the dramatic write-off of our previous van. We are thankful everyday that no one was hurt in the incident, and there were many lessons learnt.

Four months without a vehicle were a struggle, not to mention the energy involved in researching and quote-collecting to ensure the best purchase is made, but with kind donations and additional assistance from Satish Motormart, we obtained our new (second-hand) Toyota Lite-Ace to serve as our ambulance and operations transport, at a discounted price of \$20,000.



DONATION DETAILS

Bank: Westpac Bank

Name: Society for the Prevention of Cruelty to Animals

Account Number: 9801064933

Branch: 1 Thompson Street, Suva, Fiji

BSB: 039001





OUR STRATEGY

STRATEGIC PLAN

In 2019, a Strategic Plan was drafted based on earlier work done by other committees. The strategic plan is being treated as a living document and being used to guide annual planning and longer term outlook. With the Head Veterinarian on board, refinement and implementation of the Strategic Plan will continue in earnest. Indicators are being developed to enable monitoring and reporting.

VISION

To progressively align animal welfare in Fiji to world best practice and ensure that all animals are healthy, free from suffering, neglect, cruelty and treated with respect.

MISSION

To provide quality and affordable animal health and welfare services and education to the people of Fiji, in particular to animal owners.

VALUES

To uphold and apply high principles, ethics and beliefs in its actions as an animal welfare Society and those of its staff in the conduct of its overall operations.



OUR SPONSORS



"Little Village Girl"
"Friends of Sadie's Haven and Fiji SPCA"



THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

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THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI
SOCIETY DIRECTORY
AS AT 31 DECEMBER 2019

NATURE OF SOCIETY	:	To provide animal welfare and veterinary services to the public
PRESIDENT	:	Seema Deo
TREASURER	:	Shivani Mudallal
SECRETARY	:	Chelsey Singh
AUDITORS	:	PKF Aitz 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

Events Subsequent to Balance Date

Subsequent to end of the financial year, the COVID-19 outbreak was declared a pandemic by the World Health Organization in March 2020.

We have not seen a significant impact on our business to date. The outbreak and the response of Governments in dealing with the pandemic is interfering with general activity levels within the community, the economy and the operations of our business. The scale and duration of these developments remain uncertain as at the date of this report however they will have an impact on our earnings, cash flow and financial condition.

It is not possible to estimate the impact of the outbreak's near-term and longer effects or Governments varying effort to combat the outbreak and support businesses. This being the case, we do not consider it practicable to provide a quantitative or qualitative estimate of the potential impact of this outbreak on the Organisation at this time.

The financial statements have been prepared based upon conditions existing at 31 December 2019 and considering those events occurring subsequent to that date, that provide evidence of conditions that existed at the end of the reporting period. As the outbreak of COVID-19 occurred after 31 December 2019, its impact is considered an event that is indicative of conditions that arose after the reporting period and accordingly, no adjustments have been made to financial statements as at 31 December 2019 for the impacts of COVID-19.

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

Dated this 10 day of July 2020.



President



Treasurer

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI
STATEMENT BY THE EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31 DECEMBER 2019

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 2019;
- b) The accompanying Statement of Changes in Accumulated Funds for the year ended 31 December 2019 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 31st December 2019;
- 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 2019;
- 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.
- g) The Financial Statements have been made out in accordance with applicable Accounting Standards and the Companies Act, 2015.

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

Dated this 10 day of July 2020.



President



Treasurer



chartered accountants
& business advisers

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of Financial Statement

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 2019, 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 2019, 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

1. Opening Balances:

We were not appointed as auditors of the Entity for the financial year 31 December 2018. Furthermore, we were unable to obtain audit work paper file nor any reconciliations from the preceding auditors to verify and validate the opening balances as of 31 December 2018. Accordingly, we are not in the position to and do not express an opinion on the comparatives for 2019.

2. Closing Inventory:

As of 31 December 2019, The Society for the Prevention of Cruelty to Animals – Fiji had recorded closing inventory of \$23,889 in its Financial Statements. We were unable to verify and validate the inventories or satisfy ourselves by alternative means concerning completeness, existence, accuracy, and valuation of Inventories as of 31 December 2019. Since the Inventories enter into the determination of the financial performance and cash flows, we were unable to determine whether adjustments might be necessary in respect of the profit for the year reported in the statement of comprehensive income and the net cash flows from operating activities reported in the statement of cash flows.

3. 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.

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Suva Office

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Emphasis of Matter:

We draw attention to Note 13 of the financial statements which notes the World Health Organization's declaration of the outbreak of COVID-19 as a global pandemic subsequent to 31 December 2019 and how this has been considered by the Trustees in the preparation of the financial statements. As set out in Note 13, no adjustments have been made to financial statements as at 31 December 2019 for the impacts of COVID-19. Our opinion is not modified in respect of this matter.

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.

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: 13 July 2020
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 2019

	Notes	31 December 2019 \$FJ	31 December 2018 \$FJ
Income			
Revenue	5	334,871	304,837
Cost of Sales	2	138,519	159,854
Gross Profit		196,352	144,983
Other Income		49,753	56,583
Total Income		246,105	201,566
Administrative Expenses	3	12,672	6,442
Other Operating Expenses	4	227,638	253,238
Net Surplus/(Deficit) from Operations		5,795	(58,114)
Depreciation		6,950	10,105
Net (Deficit) for the Year		(1,154)	(68,219)

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI
 STATEMENT OF CHANGES IN ACCUMULATED FUNDS
 FOR THE YEAR ENDED 31 DECEMBER 2019

	Accumulated Funds \$FJ	Total \$FJ
Balance as at 31 December 2017	210,297	210,297
Balance as at 1 January 2018		
Net (Deficit) for the year	(68,219)	(68,219)
Balance as at 1 January 2018	<u>142,078</u>	<u>142,078</u>
Balance as at 1 January 2019		
Net (Deficit) for the year	(1,154)	(1,154)
Balance at 31 December 2019	<u>140,924</u>	<u>140,924</u>

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 15.

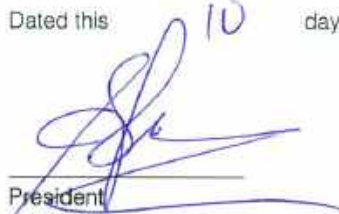
THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI
 STATEMENT OF FINANCIAL POSITION
 AS AT 31 DECEMBER 2019

	Notes	31 December 2019 \$FJ	31 December 2018 \$FJ
Current Assets			
Cash and Cash Equivalents	6	21,038	35,324
Investment	10	58,781	50,000
Trade & Other Receivables	9	6,845	10,042
Inventories	7	23,889	19,200
		<u>110,553</u>	<u>114,566</u>
Non Current Assets			
Property, Plant & Equipment	8	52,284	38,244
Total Non Current Assets		<u>52,284</u>	<u>38,244</u>
Total Assets		<u>162,837</u>	<u>152,810</u>
Current Liabilities			
Trade and Other Payables	12	21,912	10,732
Total Liabilities		<u>21,912</u>	<u>10,732</u>
Net Assets		<u>140,924</u>	<u>142,078</u>
Accumulated Funds	Page 7	<u>140,924</u>	<u>142,078</u>

This Statement of Financial Position has been audited.

Signed in accordance with a resolution of the Executive Committee.

Dated this 10 day of July 2020.


 President


 Treasurer

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	31 December 2019 \$FJ	31 December 2018 \$FJ
Cash Flows from Operating Activities			
Receipts from members, customers, donors and government		384,623	361,421
Payments to Suppliers and Employees		(369,139)	(356,504)
Net Cash Provided by Operating Activities	11 (f)	15,485	4,917
Cash Flows from Investing Activities			
Acquisition of Property, Plant and Equipment		(20,990)	(2,993)
Proceeds from Investment		(8,781)	-
Net Cash (Used in) Investing Activities		(29,771)	(2,993)
Cash Flows from Financing Activities			
Net (Decrease)/Increase in Cash Held		(14,287)	1,924
Cash Balance at Beginning of Year		35,324	33,400
Cash Balance at End of Year	11 (f)	21,038	35,324

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 15.

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

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 2019

2.	Cost of Sales	31 December 2019 \$FJ	31 December 2018 \$FJ
	Opening Inventory	19,200	22,627
	Add: Purchases		
	Clinic expenses	4,108	6,458
	Drug purchases	110,797	124,033
	Freight	7,573	7,587
	Oxygen	1,490	2,435
	Pet food purchase	18,679	15,508
	X-ray	560	406
	Less: Closing Inventory	(23,889)	(19,200)
		<u>138,519</u>	<u>159,854</u>
3.	Administrative Expense	31 December 2019 \$FJ	31 December 2018 \$FJ
	Accounting Fees	6,097	5,915
	Audit fees	5,255	-
	Bank Charges	1,320	527
		<u>12,672</u>	<u>6,442</u>
4.	Other Operating Expense	31 December 2019 \$FJ	31 December 2018 \$FJ
	Advertising	62	1,087
	Fundraising	-	986
	Pest control & Hygiene	1,448	2,234
	Computer hardware/software upgrade	-	2,391
	Consultancy fees	4,905	-
	Bad Debts	-	56,209
	FNPf contribution	11,891	12,198
	Insurance	2,925	5,737
	License & Rates	1,278	2,456
	Motor vehicle expenses	2,339	2,465
	Office Expense	4,486	2,910
	Printing & stationery	5,730	3,052
	Repair & maintenance	13,739	30,075
	Staff Amenities	3,116	-
	Subscriptions	395	-
	Telephone & internet	5,277	5,122
	VET allowances & accommodation	12,430	16,168
	Wages	148,150	99,916
	Work permit & immigration fees	1,294	1,084
	Utilities	8,171	9,148
		<u>227,638</u>	<u>253,238</u>

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

5.	Revenue	31 December 2019 \$FJ	31 December 2018 \$FJ
	Surgery Sales & Service	245,615	251,503
	Adoptions	19,411	3,764
	OTC Drugs	50,598	42,581
	Shelter Shop	5,238	-
	License	14,009	6,989
		<u>334,871</u>	<u>304,837</u>
6.	Cash and Cash Equivalents	31 December 2019 \$FJ	31 December 2018 \$FJ
	Petty Cash	200	-
	WBC Account No - 1400	1,804	6,052
	WBC Account No - 4933	6,445	1,391
	BSP	12,589	27,881
		<u>21,038</u>	<u>35,324</u>
7.	Inventories	31 December 2019 \$FJ	31 December 2018 \$FJ
	Drugs & Accessories	<u>23,889</u>	<u>19,200</u>
8. (I)	Property, Plant & Equipment	31 December 2019 \$FJ	31 December 2018 \$FJ
	Building - at cost	34,053	34,053
	Less: Accumulated Depreciation	(23,206)	(22,830)
		<u>10,847</u>	<u>11,224.00</u>
	Motor Vehicles - at cost	36,714	36,714
	Additions	20,000	-
	Less: Accumulated Depreciation	(37,964)	(36,714)
		<u>18,750</u>	<u>-</u>
	Plant and Equipment's	122,894	122,894
	Additions	990	-
	Less: Accumulated Depreciation	(101,197)	(95,875)
		<u>22,687</u>	<u>27,019</u>
	Net Written Down Value	<u>52,284</u>	<u>39,244</u>

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FWJ
 NOTE TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 DECEMBER 2019

8. Property, Plant & Equipment (Continued)

(ii) Reconciliations

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

	Building	Motor Vehicle	Plant and Equipment's	Total
	\$FJ	\$FJ	\$FJ	\$FJ
Carrying amount at beginning	11,224	-	27,019	38,244
Additions	-	20,000	990	20,990
Depreciation expense	(377)	(1,250)	(5,323)	(6,950)
Net Written Down Value	10,847	18,750	22,687	52,284

9. Trade and Other Receivables

31 December 2019 \$FJ 31 December 2018 \$FJ

Trade Receivables

Trade Debtors 2,812 63,207
 Less: Provision for Doubtful Debts - 62,972

2,812 235

Other Receivables

Prepayments 740 2,125
 Refundable Deposit 2,848 1,151
 Withholding Tax Credit - 146
 Interest Income Due 444 6,385

6,845 10,042

10. 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 2020.

31 December 2019 \$FJ 31 December 2018 \$FJ

Included in Non Current Assets 58,781 50,000

The Investment is for SPCA and deemed to be utilized in terms of emergency.

11. Notes to the Statement of Cash Flows

31 December 2019 \$FJ 31 December 2018 \$FJ

(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 2019 \$FJ	31 December 2018 \$FJ
Petty Cash	200	-
Cash at Bank	20,838	35,324
	21,038	35,324

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI
 NOTE TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 DECEMBER 2019

11. Notes to the Statement of Cash Flows (Continued)	31 December 2019 \$FJ	31 December 2018 \$FJ
(ii) Reconciliation of (Deficit) for the year to the Net Cash Flows from Operating Income		
Net (Deficit) for the year	(1,154)	(68,219)
Add non cash items:		
Depreciation	6,950	10,106
Changes in Assets and Liabilities		
Changes in assets and liabilities:		
Decrease in Trade and Other Receivables	3,197	42,088
(Increase)/Decrease in Inventory	(4,689)	18,875
Increase in Trade and Other Payables	11,180	2,067
Net Cash Flows Provided by Operating Activities	15,485	4,917
12. Trade and Other Payables	31 December 2019 \$FJ	31 December 2018 \$FJ
Trade Payables	14,075	5,503
Accruals	5,255	-
Provision for Annual Leave	2,582	5,228
	21,912	10,732

13. Events Subsequent to Balance Date

Subsequent to end of the financial year, the COVID-19 outbreak was declared a pandemic by the World Health Organization in March 2020.

We have not seen a significant impact on our business to date. The outbreak and the response of Governments in dealing with the pandemic is interfering with general activity levels within the community, the economy and the operations of our business. The scale and duration of these developments remain uncertain as at the date of this report however they will have an impact on our earnings, cash flow and financial condition.

It is not possible to estimate the impact of the outbreak's near-term and longer effects or Governments varying effort to combat the outbreak and support businesses. This being the case, we do not consider it practicable to provide a quantitative or qualitative estimate of the potential impact of this outbreak on the Organization at this time.

The financial statements have been prepared based upon conditions existing at 31 December 2019 and considering those events occurring subsequent to that date, that provide evidence of conditions that existed at the end of the reporting period. As the outbreak of COVID-19 occurred after 31 December 2019, its impact is considered an event that is indicative of conditions that arose after the reporting period and accordingly, no adjustments have been made to financial statements as at 31 December 2019 for the impacts of COVID-19.

14. Capital Commitments

Capital commitments as at 31 December 2019 amounted to \$Nil (2018 : \$Nil).

15. Contingent Liabilities

Contingent liabilities as at 31 December 2019 amounted to \$Nil (2018 : \$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 2019. 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.


PKF aliz pacific
CHARTERED ACCOUNTANTS

DATE: 13 July 2020
SUVA, FIJI.

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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 2019

	Notes	31 December 2019 \$FJ	31 December 2018 \$FJ
Income			
Surgery Sales and Services	5	334,871	304,837
Less: Cost of Sales	2	138,519	159,854
Gross Profit		196,352	144,983
Other income			
Donations		31,514	34,146
Fundraising		5,265	15,705
Interest		2,910	2,547
Membership fees		5,578	3,600
Calendar Sales		535	585
Insurance Proceeds		3,950	-
Total Income		246,105	201,566
Expenses			
Advertising		62	1,087
Accounting fees		6,097	5,915
Audit fees		5,255	-
Bank charges		1,320	527
Bad Debts		-	56,209
Computer hardware/software upgrade		-	2,391
Consultancy fees		4,905	-
Depreciation		6,950	10,105
FNPF contribution		11,891	12,198
Fundraising		-	986
Insurance		2,925	5,737
License & Rates		1,278	2,456
Motor vehicle expenses		2,339	2,465
Office Expense		4,488	2,910
Pest Control & Hygiene		1,448	2,234
Printing & stationery		5,730	3,052
Repair & maintenance		13,739	30,075
Staff Amenities		3,116	-
Subscriptions		395	-
Telephone & internet		5,277	5,122
VET allowances & accommodation		12,430	16,188
Wages		148,150	99,916
Work permit & immigration fees		1,294	1,084
Utilities		8,171	9,148
Total Expenses		247,259	269,785
Net Deficit for the Year		(1,154)	(68,219)

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 15.

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI
 FIXED ASSETS AND DEPRECIATION SCHEDULE
 FOR THE YEAR ENDED 31 DECEMBER 2019

	COST			Rate	Balance 31/12/2018	Deletion	DEPRECIATION			W.D.V. Balance 31/12/2018
	Date of Acquisition	Cost 31/12/2018	Addition (Deletion) 31/12/2019				Annual	Balance 31/12/2019	Balance 31/12/2019	
Building										
Building	Jan-13	18,967	-	2.5%	18,968	-	-	18,967	-	-
Building - Animal Shelter	Jan-13	3,526	-	2.5%	1,550	-	88	1,638	1,888	1,976
Building - Office & Clinic	Jan-13	11,560	-	2.5%	2,312	-	289	2,601	8,959	9,248
		34,053	-	-	22,830	-	377	23,206	10,847	11,224
Motor Vehicle										
Vehicle - ES - 275	Oct-19	36,714	-	25%	36,714	-	-	36,714	-	-
Vehicle - KG - 047		20,000	20,000	25%	-	-	1,250	1,250	18,750	-
		36,714	20,000	-	36,714	-	1,250	37,964	18,750	-
Plant & Equipment										
Plant & Equipment		88,898	-	12.5%	88,898	-	-	88,898	-	-
Washing Machine		335	-	12.5%	11	-	42	53	282	324
Chest Freezer		1,130	-	12.5%	38	-	141	179	951	1,092
Desktop PC's *3		3,199	-	12.5%	1,245	-	400	1,645	1,554	1,954
1 * 342L Hisense Fridge		1,059	-	12.5%	279	-	132	411	646	780
1 * Aircon - Surgery Room		889	-	12.5%	235	-	111	346	543	654
1 * Aircon - Vets House		859	-	12.5%	218	-	107	325	534	641
Anaesthetic Machine		8,160	-	12.5%	2,071	-	1,020	3,091	5,069	6,089
1 * Air Con		900	-	12.5%	228	-	113	341	560	672
1 * Blood Analysing Machine		6,000	-	12.5%	1,210	-	750	1,960	4,040	4,790
1 * Time Machine		681	-	12.5%	130	-	85	215	466	551
Fire Extinguishers		873	-	12.5%	149	-	109	258	615	724
Computers and Computers Accessories		4,491	-	25%	561	-	1,123	1,684	2,807	3,930

