

Annual Report
2021

SPCA
FIJI ISLANDS

With gratitude to the staff of SPCA Fiji Islands who kept the shelter and emergency services running through the pandemic.



WHO WE ARE

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

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

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

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

EXECUTIVE COMMITTEE

Seema Deo, President
Shivani Mudaliar, Treasurer
Chelsey Singh, Secretary
Amanda Millar, Education
Ariela Zibiah, PR & Communications
Elizabeth Conibear, Volunteer Coordinator
Natasha Marosi, Education

joined in October 2021

Kenneth Kassem, Vice President (Governance)
Seremaia Tuqiri Vice President (Human Resources)
Chintan Kumar, Finance

TRUSTEES

Vivien Counsell Mitchell
Sekove Naqiolevu
Ulamila Bulamaibau

ADMINISTRATION AND OPERATIONS

Shaneel Narayan
Clinic and Shelter Manager

VETERINARIANS

Dr Jo Olver
Head Veterinarian

Dr Aiofe Reid
Associate Veterinarian



Staff of 2021

Shaneel Narayan, Ana McGoon, Miriama Qio, Stanlie Rota, Elaine Work, Mary Nalomaca,
Seini Ali, Dr Jo Olver, Raksha Singh, Shivneel Prakash
Sitting: Manase Tawake, Grace Naleba
Not in picture: Joe Natoqau, Payal Pillay

FOREWORD

Welcome to the SPCA Fiji Annual Report for 1 January to 31 December, 2021.

We made it safely through 2021 and it has been quite the journey!

During the COVID lockdowns, SPCA remained open but not without major commitment from the dedicated SPCA team. Dr Aoife Reid joined us in April as the Associate Veterinarian. This allowed us to continue to function on an emergency-only basis, with the team following strict safety protocols and working in "bubbles" to reduce chances of infection. Regrettably, we were not able to conduct desexing (spay and neuter) surgeries for clients during this time. The SPCA has been overrun with unwanted litters of puppies and kittens, likely a result of this lull in the desexing programme.

Our loyal staff rearranged home lives to ensure the shelter pets were fed, watered and clean during the more difficult periods of 2021. We are pleased to now have three Fiji National University Veterinary Science graduates on the payroll as Graduate Interns. In addition, two graduates currently work in a voluntary capacity while receiving upskilling and training at the clinic under supervision of Dr Jo Olver, our Head Veterinarian (and currently the only vet at SPCA).

Financially, SPCA has seen some stability despite the costs of drugs and freight increasing significantly over the year. Monetary gifts and grants, along with the revenue from the clinic enabled continued running of the shelter and provide affordable veterinary care through the pandemic. Board members committed significant time to writing grant proposals and reaching out to donors and sponsors and we remain grateful to all those who have stood alongside us.

We acknowledge the Government of Fiji for a grant received in partnership with the Ministry of Agriculture. The \$130,000 grant enabled much-needed repair of the buildings and the installation of a drainage system that proved its worth during heavy rains in the year. The grant also enabled the purchase drugs for desexing and vaccinations of street and "community" animals. Although impeded for part of the year, this work swung into gear following uplifting of pandemic related restrictions towards the final quarter of the year. Gifts from SPCA International (USA), Pacific Islands Animal Welfare and FurPetSakes supported some of our rescues, treatment and desexing.

FOREWORD

We are grateful to the businesses that found the time to provide food and cash donations and to the individuals who, despite the tough circumstances of the year, continued to grace us with your gifts.

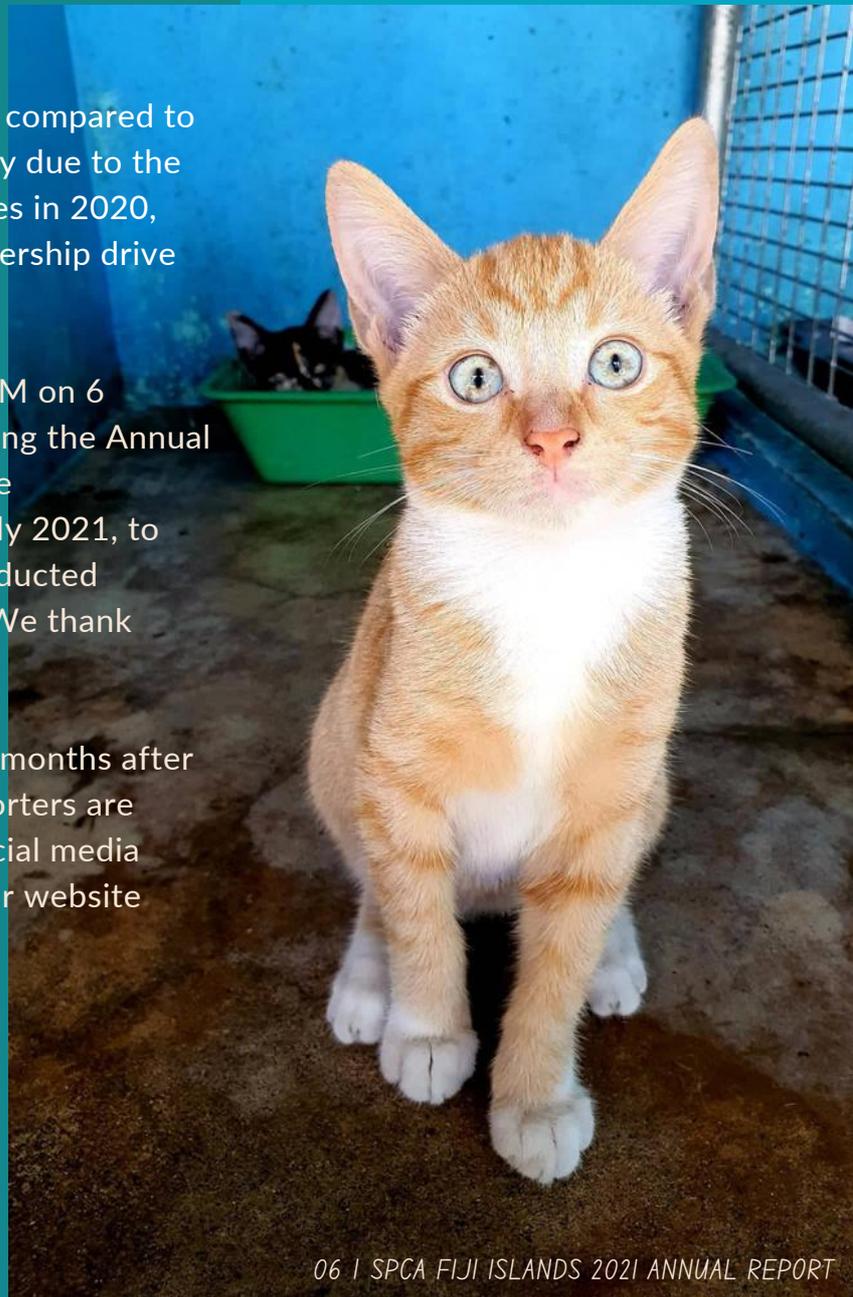
Despite the volunteer programme being suspended for most of the 2021 year, there was no shortage of individuals offering their services throughout the year. A more comprehensive and coordinated volunteer programme will be pursued in 2022.

Membership for 2021 decreased substantially compared to 2020 (89 compared to 207). This is likely partly due to the removal of the 10 per cent discount on services in 2020, combined with our decision to forego a membership drive during 2021.

SPCA Fiji Islands held our first ever virtual AGM on 6 October, 2021. Members had agreed to delaying the Annual General Meeting for the 2020 year beyond the constitutionally required cut-off date of 31 July 2021, to allow for the audit process to be properly conducted (physical presence of auditors was required). We thank members for participating.

This annual report is presented to members 6 months after the end of the 2021 year. Members and supporters are provided with regular updates through our social media platforms and our newsletters, available on our website www.spcafiji.com.

*The SPCA Fiji Islands Executive Committee
2021*



2021 AT A GLANCE

89

members

change from 2020

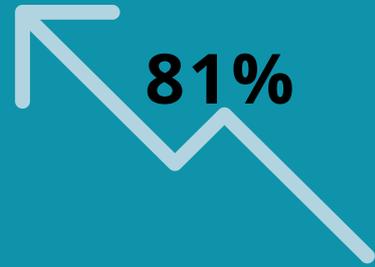
57%



\$65,142

monetary donations

81%



4320

animals assisted through subsidised veterinary care "client animals"

**lockdowns had significant impact*

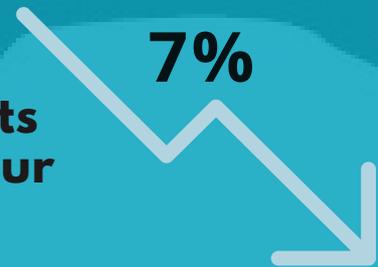
25%



662

stray/surrendered cats and dogs taken into our shelter

7%



1445

Dogs and cats desexed

3.8%



SHELTER



The 2021 shelter intake of strays and surrenders was slightly lower than that of 2020 (7% less). More animals were rehomed in 2021 (404) than in 2020 (371). However, adoption rates have remained below that of animal intake.

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



SHELTER 2021

662

cats and dogs taken into shelter in 2021



46

[dogs]



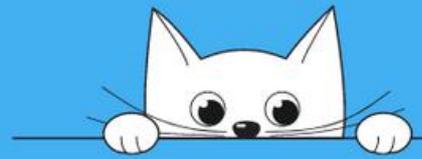
317

[puppies]



61

[cats]



238

[kittens]

404

cats and dogs rehomed

*includes animals still in shelter from 2020



50

[dogs]



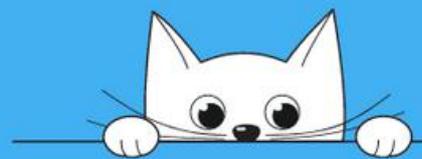
179

[puppies]



33

[cats]



142

[kittens]

INCREASING ADOPTIONS

SPCA does not have the space to enable shelter animals to receive exercise out of their cages. It is therefore imperative to commence the rehoming process as soon as an animal is rehabilitated.

Unfortunately, the rate of intakes far outweighs the rate of adoptions. In 2021, there was a significant increase in rehoming of animals (61% of the intakes were rehomed) compared to 2020 (44% of intake). This increase may be related to the closure of schools and businesses during the year and cannot be taken as a trend.

Adult animals tend to be harder to adopt as are "common" coloured cats and dogs. SPCA regularly runs brief campaigns to encourage adoption of these so-called "less desirable" animals. Improving the rehoming rate and ensuring the welfare of adopted animals are key goals of SPCA, however these are largely hampered by the lack of humans resources.



Blossom's story

Blossom arrived at the shelter with her 5 babies in January 2020. She was rescued from a drain where she had sought shelter for her babies, Although all her babies were found homes, poor Blossom, was consistently rejected by potential adopters. This was largely due to her skin condition, which, while managed, meant that her fur was taking some time to grow back. The skin condition, which causes fur loss in large patches, is common in animals living on the streets or with poor diets, but is treatable.

Blossom needed a better environment and a loving home, a space to run around freely under sunshine to allow her to fully recover. In October 2020, Blossom led the way at the SPCA's 1000 Paws Walk. Friends of the SPCA learnt about Blossom's predicament and stepped into action. Finally, in January 2021, after almost a year at the shelter, Blossom was adopted. She now spends her days living free on a farm where she is loved and gives her doggie love in return. We wish for every dog and cat to have this second chance.

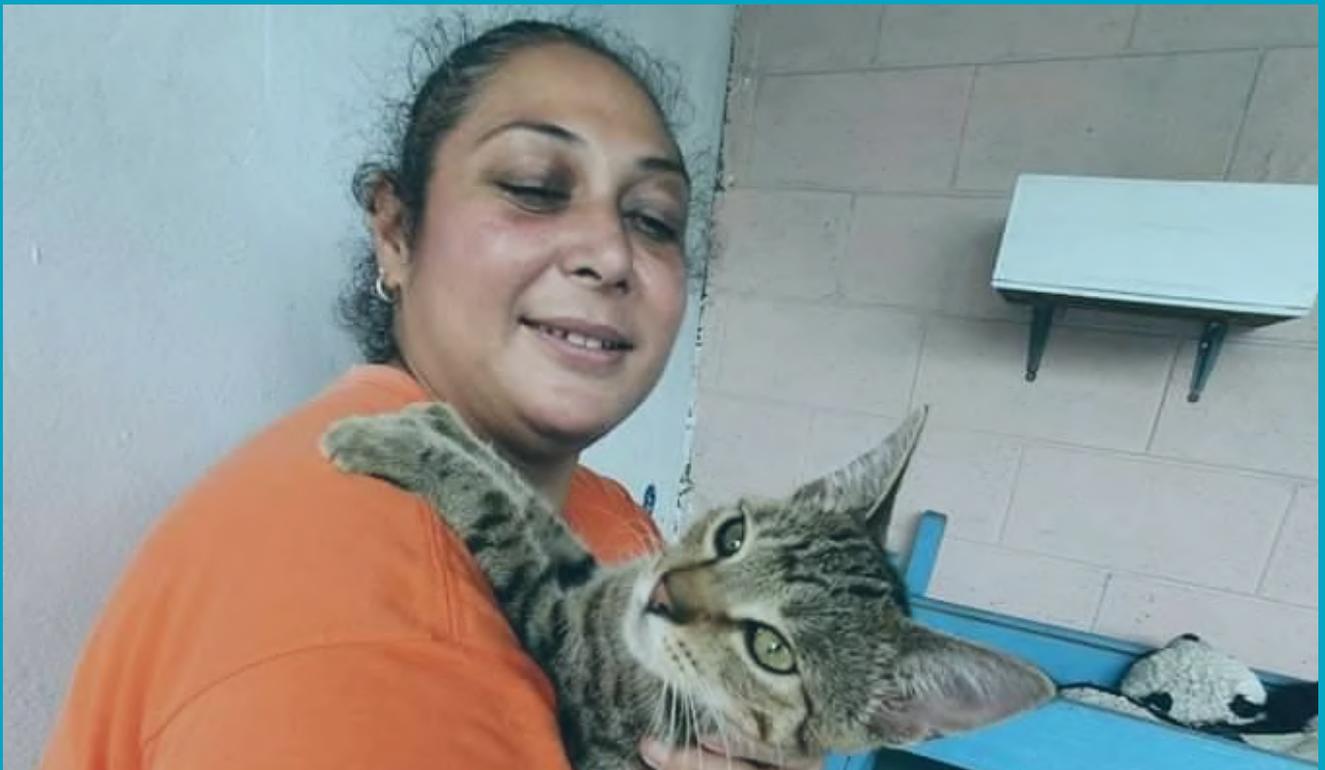
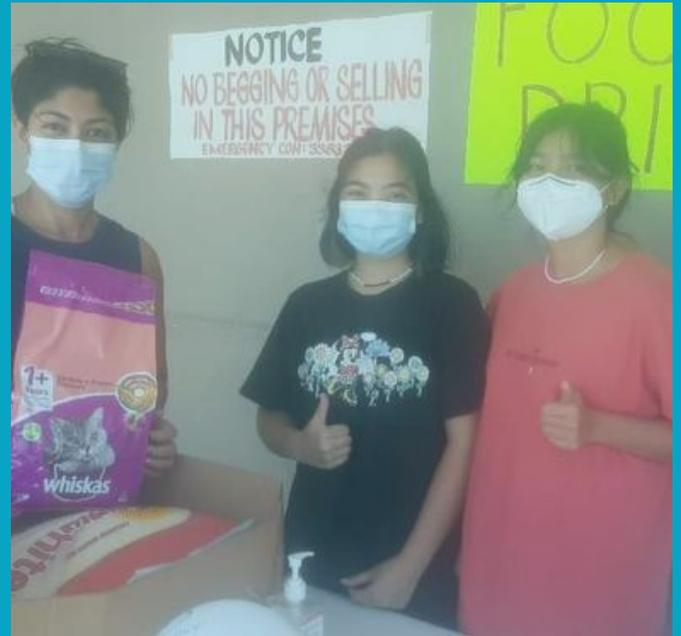


*The cost of caring for and treating Blossom amounted to \$7,300.
This includes medical care, staff costs and food.*

Volunteers

The Society has 12 paid staff members. With over 120 animals to feed, treat, bathe and socialise, there is little time for much else. Volunteers provide essential services of running food drives, promotions, and fund-raising as well as socialising and caring for our shelter pets.

Shelter volunteering was halted during the pandemic and recommenced in December under strict protocols.



Upgrades and repairs

In 2020, SPCA submitted a proposal for government funding through the Ministry of Agriculture. A grant of \$60,000 was received to address the severe flooding problems and leaking rooves that had become standard at the premises. The significant drainage works were completed in 2021 along with renovations to some of the kennels and to the reception area and clinic and surgery buildings. Flooding in the shelter is now a thing of the past. In the same grant, \$70,000 was provided towards drug purchases and outreach clinics. This work was set back due to the pandemic, however, swung into action once the restrictions were lifted in October.



FINANCE & ACCOUNTS

SUMMARY OF FINANCIAL PERFORMANCE

Summary	2021 Year	2020 Year
Revenue (operational and other)	581,550	515,235
Expenses	473,585	415,116
Net surplus/(deficit)	107,966	100,118

OPERATING REVENUE

Revenue (Operational and Other Categories) 2021 vs 2020

Grant Income	43,660	
Fundraising		
Interest	2,432	2,680
Membership fees	850	3,660
Shelter Shop	842	5,562
1000 Paws		10,847
License Fees	18,211	15,265
Adoptions	16,150	19,978
OTC Drugs	38,604	29,025
Donations	65,142	112,052
Surgery Sales & Service	395,659	327,013

FINANCE & ACCOUNTS

- Clinic operations increased in 2021 (vs 2020). The Clinic Team consisted of the Head Vet, an Associate Vet (3 months), 3 Vet Science Graduate Interns with 2 years of post-graduate work experience and 2 Graduate Interns with 1 year experience, and 2 Vet Nurses. Together, the team increased the volume of consults, treatment and surgery activity at the SPCA. Efficient appointment management contributed to the increase in volume (missed appointments remain a concern though).
- The Ministry of Agriculture assisted SPCA's community desexing and maintenance works through a grant of \$130,000 in 2020. As the funds are used for operational and capital works, income is recognised in our books.
- Membership reduced significantly compared to 2020 and earlier years. The automatic 10 per cent discount on services for members was removed in 2020 and may have contributed to this decline, in conjunction with COVID-related restrictions and financial hardship.
- Contrary to expectations, monetary donations increased in 2021 by 80 per cent. against 2020.
- The 1000 PAWS event is planned to resume in 2022, COVID laws allowing.

EXPENSES

Expenses Allocation	2021	2020	Change	Contributors (Main Items)
Payroll Related	212,978	242,303	-12%	During the lockdown period in 2021, affected staff were given grocery allowances in lieu of normal pay (approximately 10 weeks). As restrictions eased, staff returned to work in allocated bubbles until full capacity was allowed. Managing staff movement in this way kept them safe, reduced the payroll cost and retained the staff complement during the year.
Drugs Purchased	165,551	65,591	152%	COVID lockdowns significantly restricted the supply and delivery of drugs and consumables (prices increased as well). The SPCA ordered items in as available and increased its local purchases for items not available with our usual suppliers in Australia and New Zealand. \$38,000 worth of drugs were funded via grant from the Ministry of Agriculture and earmarked for the Community Desexing Program, which, due to the travel restrictions, occurred at a smaller scale, at the SPCA Clinic.
Food for Shelter Animals	18,731	16,625	13%	Attributable to the increase in food prices and shortage in supply. Two food drives were conducted during the year.
Utilities	12,712	9,575	33%	Increase in activity; part of usual operations.
Repairs and Maintenance	16,418	7,492	119%	Electrical wiring and installation of lights, and repairs to motor vehicle.
Office Administrative Costs	8,713	7,755	12%	Cost increase in line wth increased activity and income.
Clinic Expenses	6,878	6,007	14%	Operational costs
Audit and Accounting	6,548	8,904	-26%	External audit costs remained the same as 2020 year.
Rates, Licence and Insurance	5,520	5,363	3%	Operational costs
Bank Charges	1,626	1,473	10%	Monthly service charges (Westpac accounts) and overseas telegraphic transfer charges.
Other	17,909	26,643	-33%	Import and local freight costs, motor vehicle fuel
Total	473,584	397,731		

*Expense allocations excludes the non-cash expense of depreciation.

FINANCE & ACCOUNTS

2021 SURPLUS - COMPONENTS AND INTENDED ALLOCATION

	Amount (\$)
Surplus 2021	107,966
<i>Made up of:</i>	
Government grant income	43,660
Operational results	64,306

The surplus is the net "profit" seen at the end of the year. The 2021 surplus funds are allocated for use (in 2022) as follows:

Allocation of surplus

- Operational Surplus - purchase clinical drugs, food for shelter animals, remunerate staff and fund shelter expenses.
- Government Grant funds - community desexing and animal welfare awareness

FINANCIAL POSITION 2021

\$95,658

CASH BALANCES

includes \$87,000 grant funds received from the Ministry of Agriculture-marked for specific projects

\$11,721

DEBTORS

increase in debtors facing financial hardship; continuous payment follow-up being conducted

\$12,873

DUE TO CREDITORS

Purchases on credit, statutory deductions due to be paid e.g.to FRCS

\$316,579

NET ASSETS

Total assets less total liabilities

DONATIONS AND FUNDRAISING

Every gift received goes towards feeding and treating needy animals. It costs SPCA at least \$20 per day to keep an animal at the shelter. This does not include additional costs of specialised treatments and medications.

A full list of cash and in-kind donations is available from the SPCA. We acknowledge the many individuals who have provided monetary contributions and significant gifts of food and cleaning supplies.

We are grateful to the Government of Fiji for supporting our partnership with the Ministry of Agriculture and providing a grant towards upgrading the premises and continuing outreach programmes. SPCA International USA provided funding support towards rescues and treatment of street animals. We also acknowledge the following for monetary and in-kind gifts through the year: Fiji Water Foundation, The Merch, Zagle Enterprises, Leadership Fiji, Goodman Fielder, Ram Sami, Cost U Less, Harcourts Staff Foundation, Pacific Islands Animal Welfare Foundation, FurPet's Sakes, Pharmace Healthcare Limited, CK Patel, Suva Retailers Association.



Thank you Erasito Consultants!



The Merch provided us with a lawn mower and a brush cutter to help with upkeep of the vet house compound and the shelter complex.

A proposal to Leadership Fiji resulted in \$5,000 assistance towards purchase of equipment towards our Dog Treat project. This project will generate revenue for the shelter. Trials were commenced in the year but set back during the pandemic restrictions.



DONATIONS AND FUNDRAISING



Clinic and outreach supplies were received from Samira Orchard of Pacific Islands Animal Welfare, Julie Siedman of Taveuni Animal Lovers and Roshana of FurPetsSakes.



Goodman Fielder donated packages of sausages that were welcome meal fillers. Other food gifts came from Ram Sami (eggs) and many caring individuals.



Gitesh Nair and Jaffa



Ashnil and Izaz



Commander Naupoto and Family

EDUCATION AND AWARENESS

Education and awareness on owner responsibility and sensitising Fijians to the idea of animals as sentient beings, is a key objective of the Society. While major planned activities were waylaid during the year, we completed an animal care guide and developed other material towards improving understanding on animal welfare. These products are being trialled prior to wider publication.



Let's talk about: desexing your pet

Why desex your pet? Desexing your pet can help prevent unwanted litters, reduce the risk of certain cancers, and improve your pet's overall health and behavior.

When should you desex your pet? It's best to desex your pet before they reach sexual maturity, typically between 6 and 12 months of age.

How is desexing done? Desexing is a surgical procedure performed by a veterinarian. It involves removing the reproductive organs of your pet.

Are there any risks? Desexing is a safe procedure with a low risk of complications. Your veterinarian will discuss the risks and benefits with you.

What are the benefits? Desexing can help prevent unwanted litters, reduce the risk of certain cancers, and improve your pet's overall health and behavior.

Home alone: Some tips for leaving your dog at home

Some dogs will miss your company so much, they will bark or whine when you leave. Others will get bored and destructive. Here are some tips for leaving your dog at home safely and happily.

- 1. Provide a comfortable sleeping area with adequate shelter and shade. Do not fence, set up a safe enclosure so she can move to a shady area in a heavy bucket or dish to keep her cool.
- 2. If your pet is occupied, use a light chain or rope on a comfortable surface to tethering to make sure you are as possible if you check him. Note: Always tethering and recommend this only if you are home most of the day, make sure they have lots of attention and a treat. Take

6 ways to avoid having to tie up your dog

- 1. Get him desexed to stop him howling and fighting.
- 2. Put up a fence in the yard so they can't run away.
- 3. Make sure to make sure you have a secure and safe enclosure in a fenced area.
- 4. Get a well-trained dog who can be left alone.
- 5. Get a dog who is not afraid of people.
- 6. Get a dog who is not afraid of people.

Make the commitment now! Take them off the chain!

What's wrong with keeping my dog on a chain all day?

1. Makes them feel alone and unwanted.
2. Easy to forget about them (out of sight, out of mind).
3. They can become protective of their territory and aggressive.
4. Young children are often bitten by dogs.
5. They develop diseases (respiratory, arthritis) from living in the same space.
6. Wearing a rope or chain for too long puts stress on their neck and can lead to skin distress and infection.

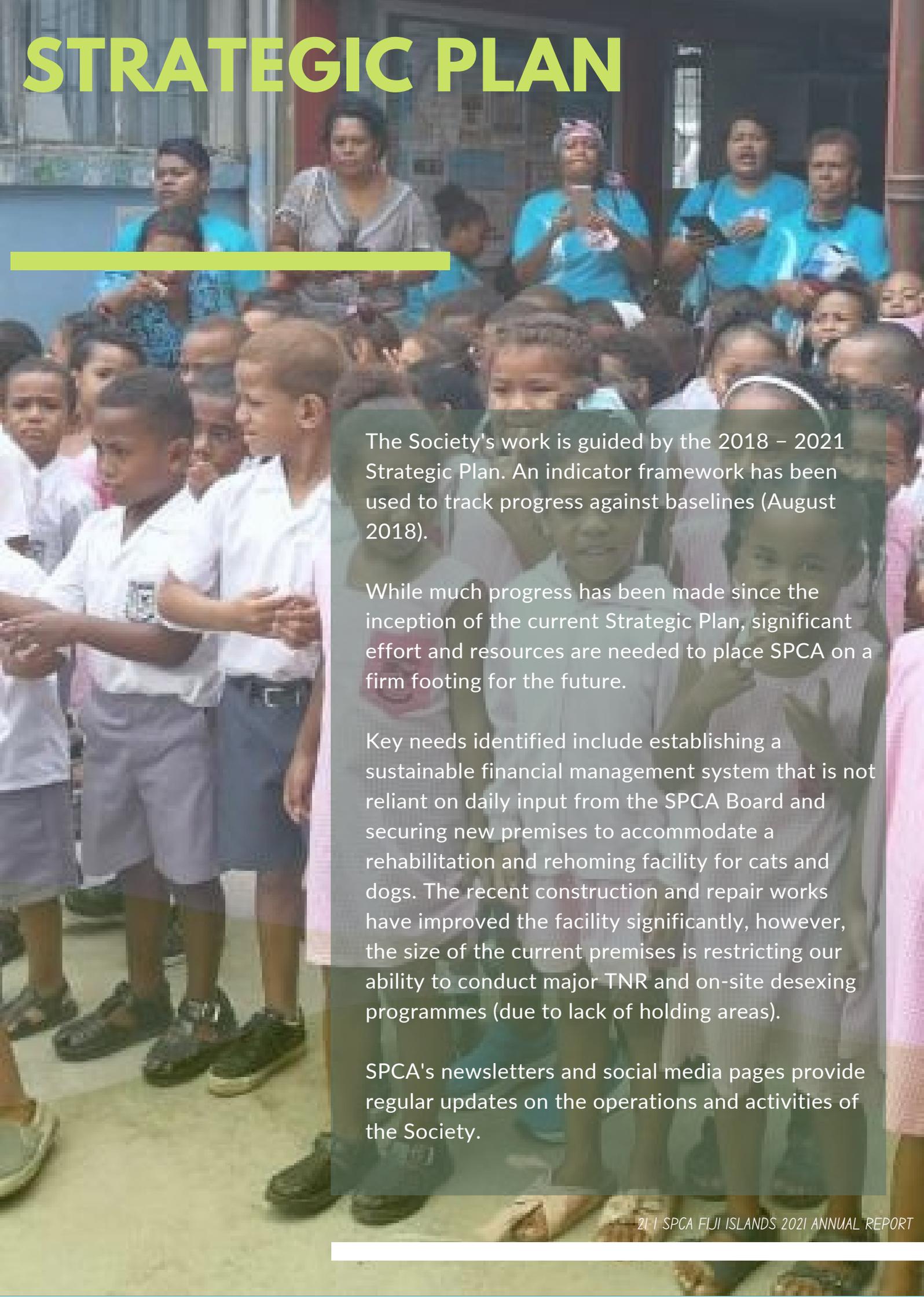
Not connected? Ask why you brought home a dog? Was she or he meant to be part of your family? Animals are a long-term commitment. If you cannot keep a dog without having to keep it tied outside, rehoming it or phone the SPCA for assistance.

6 reasons why we chain up our dogs

1. Arrive the neighborhood.
2. Keep them safe from the neighborhood.
3. Fear of attacks and biting.
4. He won't listen to me, he can't control him.
5. He's fighting with other dogs.
6. He'll catch some bad germs, he'll get sick.

Do you keep your pet tied up by a chain or rope? There are other solutions!

STRATEGIC PLAN



The Society's work is guided by the 2018 – 2021 Strategic Plan. An indicator framework has been used to track progress against baselines (August 2018).

While much progress has been made since the inception of the current Strategic Plan, significant effort and resources are needed to place SPCA on a firm footing for the future.

Key needs identified include establishing a sustainable financial management system that is not reliant on daily input from the SPCA Board and securing new premises to accommodate a rehabilitation and rehoming facility for cats and dogs. The recent construction and repair works have improved the facility significantly, however, the size of the current premises is restricting our ability to conduct major TNR and on-site desexing programmes (due to lack of holding areas).

SPCA's newsletters and social media pages provide regular updates on the operations and activities of the Society.



2021 AUDITED FINANCIAL STATEMENTS

21 July 2022

The President
The Society for the Prevention of Cruelty to Animals - Fiji
P O Box 14216
Suva

Attention: Ms. Seema Deo

Dear Madam

The Society for the Prevention of Cruelty to Animals – Fiji – Audited Financial Statements and Audit Closing Report for the year ended 31 December 2021

We enclose herewith as follows: -

1. Final (original) Audited Financial Statements for the financial year ended 31 December 2021
2. A copy of the Final Audit Closing Report including your management comments.

We would like to take this opportunity to thank the management and your staff for their assistance and co-operation afforded to us during the audit.

Should you require any further information or clarification, please do let us know.

In the meantime, can please send us the Notice of the AGM scheduled for this Saturday, 23rd July 2022 together with the minutes of the last AGM. As per your request, one of our senior Auditors will be in attendance to answer audit-related questions (if and as necessary).

Yours sincerely
PKF aliz pacific



SUNIL D SHARMA
PARTNER

Email: sunil@pkf.com.fj

Encls.

S/P

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NATURE OF SOCIETY	:	To provide animal welfare and veterinary services to the public
PRESIDENT	:	Seema Deo
TREASURER	:	Shivani Mudaliar
SECRETARY	:	Ariela Zibiah
AUDITORS	:	PKF aliz Pacific Chartered Accountants & Business Advisors Suva
BANKERS	:	Westpac Banking Corporation 1 Thomson Street Suva Bank of South Pacific Samabula Suva
BUSINESS LOCATION	:	155 Foster Road Walu Bay Suva Fiji
TRUSTEES	:	Vivien Counsell-Mitchell Sekove Naqiolevu Ulamila Buiravonu Bulamaibau

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI
EXECUTIVE COMMITTEE'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

In accordance with a resolution of the Executive Committee, the members herewith submit the Statement of Financial Position as at 31 December 2021, Statement of Comprehensive Income, Statement of Cash Flows and Statement of Changes in Accumulated Funds for the year ended on that date and report as follows:

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

Trustees

(1). Vivien Counsell-Mitchell (2). Sekove Naqiolevu (3). Ulamila Buiravonu Bulamaibau

Executive Committee:

Seema Deo	-	President
Seremaia Tuqiri	-	Vice President - HR
Ken Kassem	-	Vice President - Governance
Ariela Zibiah	-	Secretary
Shivani Mudaliar	-	Treasurer
Amandar Millar	-	Member
Chintan Kumar	-	Member

Principal Activity

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

Results	31 December 2021 \$FJ	31 December 2020 \$FJ
Total Income	581,550	515,235
Total Expenses	473,585	415,116
Net Surplus for the year	107,966	100,118

Current Assets

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

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

Other Circumstances

At the date of this report, the Executive Committee is not aware of any circumstances not otherwise dealt within this report or accounts which would render any amounts stated in the accounts misleading.

Unusual Transactions

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

Events Subsequent to Balance Date

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

Significant Event During the Year

The Novel Corona Virus

During the financial year, on 25 April 2021, the Fijian Government announced a number of measures including lockdown of certain containment areas within Viti Levu in the wake of the second out break of the Covid-19 pandemic. Under the lockdown restrictions due to the highly contagious delta variant, all non-essential businesses were required to be closed unless the workplace was deemed part of a permitted industry as set out by the Government.

The scale and duration of these developments remain uncertain as at the date of this report. This being the case, we do not consider it practicable to provide a quantitative estimate of the potential impact of this outbreak on the organisation at this time.

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 the associations operations. This being the case, the management 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. No adjustment have been made to the financial statement as at 31 December 2021 for the impact of COVID-19.

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

Dated this **21st** day of **July** 2022.



President

Seema Deo



Treasurer

**THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI
STATEMENT BY THE EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31 DECEMBER 2021**

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 2021;
- b) The accompanying Statement of Changes in Accumulated Funds for the year ended 31 December 2021 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 2021;
- 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 2021;
- 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 **21st** day of **July** 2022.



President
Seema Deo



Treasurer

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 2021, 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 2021, 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.

Suva Office

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Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

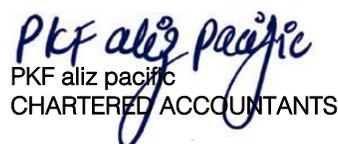
Report on Other Legal and Regulatory Requirements

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

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



Sunil Sharma
PARTNER
DATE: 21 July 2022
SUVA, FIJI.



PKF aliz Pacific
CHARTERED ACCOUNTANTS

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI
 STATEMENT OF COMPREHENSIVE INCOME
 FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	31 December 2021 \$FJ	31 December 2020 \$FJ
Income			
Revenue	2	513,126	396,842
Direct Cost	3	203,294	102,820
Gross Profit		<u>309,832</u>	<u>294,023</u>
Other Income	4	68,424	118,392
Total Income		<u>378,256</u>	<u>412,415</u>
Administrative Expenses	5	8,174	10,377
Other Operating Expenses	6	262,116	284,534
Net Surplus from Operations		<u>107,966</u>	<u>117,504</u>
Depreciation		32,429	17,386
Net Surplus for the Year		<u>75,537</u>	<u>100,118</u>

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 2021

	Accumulated Funds \$FJ	Total \$FJ
Balance as at 31 December 2019	140,924	140,924
Balance as at 1 January 2020		
Net Surplus for the year	100,118	100,118
Balance as at 31 December 2020	<u>241,042</u>	<u>241,042</u>
Balance as at 1 January 2021		
Net Surplus for the year	75,537	75,537
Balance at 31 December 2021	<u><u>316,579</u></u>	<u><u>316,579</u></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 16.

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2021

	Notes	31 December 2021 \$FJ	31 December 2020 \$FJ
Current Assets			
Cash and Cash Equivalents	8	95,658	82,362
Investment	12	51,266	50,000
Trade & Other Receivables	11	20,302	11,042
Inventories	9	76,984	52,245
Total Current Assets		244,210	195,648
Non Current Assets			
Property, Plant & Equipment	10	174,437	113,744
Total Non Current Assets		174,437	113,744
Total Assets		418,648	309,393
Current Liabilities			
Trade and Other Payables	14	12,873	21,788
Employee Entitlement	15	2,855	3,561
Total Current Liabilities		15,727	25,349
Non Current Liabilities			
Deferred Income	7	86,340	43,000
Total Liabilities		102,067	68,349
Net Assets		316,579	241,042
Accumulated Funds		316,579	241,042

This Statement of Financial Position has been audited.

Signed in accordance with a resolution of the Executive Committee.

Dated this 21st day of July 2022.



President
Seema Deo



Treasurer

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	31 December 2021 \$FJ	31 December 2020 \$FJ
Cash Flows from Operating Activities			
Receipts from members, customers, donors and government		581,550	515,235
Payments to Suppliers and Employees		(473,866)	(383,847)
Net Cash Provided by Operating Activities	13 (ii)	107,684	131,387
Cash Flows from Investing Activities			
(Acquisition) of Property, Plant and Equipment		(93,122)	(78,846)
(Repayments by)/Proceeds from Investment		(1,266)	8,781
Net Cash (Used in) Investing Activities		(94,388)	(70,065)
Cash Flows from Financing Activities			
Net Increase in Cash Held		13,296	61,323
Cash Balance at Beginning of Year		82,362	21,038
Cash Balance at End of Year	13 (i)	95,658	82,362

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

1. Statement of Significant Accounting Policies

a) Basis of Preparation of the Financial Statements

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

b) Inventories

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

c) Trade and Other Receivables

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

d) Property, Plant and Equipment

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

Rates

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

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 2021

2.	Revenue	31 December 2021 \$FJ	31 December 2020 \$FJ
	Amortization of Grant Income	43,660	-
	Surgery Sales & Service	395,659	327,013
	Adoptions	16,150	19,978
	OTC Drugs	38,604	29,025
	Shelter Shop	842	5,562
	License	18,211	15,265
		513,126	396,842
3.	Direct Cost	31 December 2021 \$FJ	31 December 2020 \$FJ
	Clinic expenses	6,878	4,271
	Drug purchases	165,551	65,591
	Freight	12,134	14,598
	Pet food purchase	18,731	16,625
	X-ray	-	1,736
		203,294	102,820
4.	Other Income	31 December 2021 \$FJ	31 December 2020 \$FJ
	Donations	65,142	112,052
	Interest	2,432	2,680
	Membership fees	850	3,660
		68,424	118,392
5.	Administrative Expense	31 December 2021 \$FJ	31 December 2020 \$FJ
	Accounting Fees	1,073	3,649
	Audit fees	5,475	5,255
	Bank Charges	1,626	1,473
		8,174	10,377

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 DECEMBER 2021

6. Other Operating Expense	31 December 2021 \$FJ	31 December 2020 \$FJ
Advertising	-	231
Pest Control & Hygiene	-	60
Consultancy fees	-	1,688
Bad Debts	-	8,408
FNPF contribution	6,027	9,355
Insurance	4,157	4,249
License & Rates	1,363	1,114
Motor vehicle expenses	5,773	2,977
Printing & stationery	8,591	7,754
Repair & maintenance	16,418	7,492
Staff Amenities	122	125
Subscriptions	-	245
Telephone & internet	5,593	3,933
VET allowances & accommodation	15,425	16,003
Wages	191,526	215,257
Utilities	7,119	5,642
	262,116	284,534

7. Deferred Income

i). Reconciliation of Deferred Income on Operating and Capital Asset procured from the Grant Funding

	31 December 2021 \$FJ	31 December 2020 \$FJ
Balance as at 1 January 2020	43,000	43,000
Additions during the year	87,000	-
Less: accumulated amortisation operating expenditure	(43,000)	-
Less: accumulated amortisation capital expenditure	(660)	-
Total Deferred Income	86,340	43,000

The grant was received by Ministry of Agriculture for overhaul of the current drainage system, renovations of the shelter, clinic structure, roofing and purchase of drugs and consumables for SPCA's community dexing clinics.

8. Cash and Cash Equivalents	31 December 2021 \$FJ	31 December 2020 \$FJ
Petty Cash	500	500
WBC Account No - 1400	15,536	13,637
WBC Account No - 4933	70,469	61,804
BSP	9,153	6,421
	95,658	82,362

9. Inventories	31 December 2021 \$FJ	31 December 2020 \$FJ
Drugs & Accessories	76,984	52,245

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

10.(i)	Property, Plant & Equipment	31 December 2021 \$FJ	31 December 2020 \$FJ
	Building - at cost	34,053	34,053
	Additions	82,875	-
	Less: Accumulated Depreciation	(24,824)	(23,583)
		<u>92,104</u>	<u>10,470</u>
	Motor Vehicles - at cost	56,714	56,714
	Less: Accumulated Depreciation	(47,964)	(42,964)
		<u>8,750</u>	<u>13,750</u>
	Plant and Equipment at Cost	202,730	123,884
	Additions	10,247	78,846
	Less: Accumulated Depreciation	(139,394)	(113,205)
		<u>73,583</u>	<u>89,525</u>
	Net Written Down Value	<u>174,437</u>	<u>113,744</u>

(ii) Reconciliations

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

	Building \$FJ	Motor Vehicle \$FJ	Plant and Equipment's \$FJ	Total \$FJ
Carrying amount at beginning	10,470	13,750	89,525	113,745
Additions	82,875	-	10,247	93,122
Depreciation expense	(1,240)	(5,000)	(26,188)	(32,429)
Net Written Down Value	<u>92,104</u>	<u>8,750</u>	<u>73,583</u>	<u>174,437</u>

11.	Trade and Other Receivables	31 December 2021 \$FJ	31 December 2020 \$FJ
(i)	<u>Trade Receivables</u>		
	Trade Debtors	11,721	14,675
	Less: Provision for Doubtful Debts	-	(8,408)
		<u>11,721</u>	<u>6,267</u>
(ii)	<u>Other Receivables</u>		
	Prepayments	747	775
	Refundable Deposit	7,813	2,848
	Interest Income Due	21	1,152
		<u>20,302</u>	<u>11,042</u>

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 DECEMBER 2021

12. Investment

The term deposit of \$50,000 is invested with Kontiki Finance on November 2015. Interest rate per annum is 4.60% and date of maturity is 01 November 2022.

	31 December 2021 \$FJ	31 December 2019 \$FJ
Included in Non Current Assets	<u>51,266</u>	<u>50,000</u>

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

13. Notes to the Statement of Cash Flows

(i) Reconciliation of Cash

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

	31 December 2021 \$FJ	31 December 2020 \$FJ
Petty Cash	500	500
Cash at Bank	95,158	81,862
	<u>95,658</u>	<u>82,362</u>

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

	31 December 2021 \$FJ	31 December 2020 \$FJ
Net Surplus for the year	75,537	100,118
Add non cash items:		
Depreciation	32,429	17,386
Changes in Assets and Liabilities		
(Increase) in Trade and Other Receivables	(9,260)	(4,197)
(Increase) in Inventories	(24,739)	(28,356)
(Decrease)/Increase in Trade and Other Payables	(8,915)	2,457
Increase in Deferred Income	43,340	43,000
(Decrease)/Increase in Employee Entitlement	(707)	979
Net Cash Flows Provided by Operating Activities	<u>107,684</u>	<u>131,387</u>

14. Trade and Other Payables

	31 December 2021 \$FJ	31 December 2020 \$FJ
Trade Payables	5,803	9,858
Accruals	6,051	6,146
FNPF Payable	572	746
PAYE Payable	447	38
Loan	-	5,000
	<u>12,873</u>	<u>21,788</u>

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 DECEMBER 2021

15. Employee Entitlement	31 December 2021 \$FJ	31 December 2020 \$FJ
Annual Leave	2,855	3,561

16. Significant Event During the Year

The Novel Corona Virus

During the financial year, on 25 April 2021, the Fijian Government announced a number of measures including lockdown of certain containment areas within Viti Levu in the wake of the second out break of the Covid-19 pandemic. Under the lockdown restrictions due to the highly contagious delta variant, all non-essential businesses were required to be closed unless the workplace was deemed part of a permitted industry as set out by the Government.

The scale and duration of these developments remain uncertain as at the date of this report. This being the case, we do not consider it practicable to provide a quantitative estimate of the potential impact of this outbreak on the organisation at this

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 the associations operations. This being the case, the management 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. No adjustment have been made to the financial statement as at 31 December 2021 for the impact of COVID-19.

17. Capital Commitments

Capital commitments as at 31 December 2021 amounted to \$Nil (2020 : \$Nil).

18. Contingent Liabilities

Contingent liabilities as at 31 December 2021 amounted to \$Nil (2020 : \$Nil)

DISCLAIMER TO SUPPLEMENTARY INFORMATION

The additional financial data presented in the following pages are in accordance with the books and records of **The Society for the Prevention of Cruelty to Animals - Fiji**, which has been subjected to the auditing procedures applied in our statutory audit of the entity for the year ended 31 December 2021. It should be appreciated that our statutory audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and no warranty of accuracy or reliability is given.

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

DATE: 21 July 2022
SUVA, FIJI.


PKF aliz pacific
CHARTERED ACCOUNTANTS

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI
 DETAILED STATEMENT OF INCOME AND EXPENDITURE
 FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	31 December 2021 \$FJ	31 December 2020 \$FJ
Income			
Surgery Sales and Services	2	513,126	396,842
Less: Direct Cost	3	203,294	102,820
Gross Profit		309,832	294,023
Other income	4	68,424	118,392
Total Income		378,256	412,415
Operating Expenses			
Advertising		-	231
Accounting fees		1,073	3,649
Audit fees		5,475	5,255
Bank charges		1,626	1,473
Bad Debts		-	8,408
Consultancy fees		-	1,688
FNPF contribution		6,027	9,355
Insurance		4,157	4,249
License & Rates		1,363	1,114
Motor vehicle expenses		5,773	2,977
Pest Control & Hygiene		-	60
Printing & stationery		8,591	7,754
Repair & maintenance		16,418	7,492
Staff Amenities		122	125
Subscriptions		-	245
Telephone & internet		5,593	3,933
VET allowances & accommodation		15,425	16,003
Wages		191,526	215,257
Utilities		7,119	5,642
Total Operating Expenses		270,290	294,911
Depreciation		32,429	17,386
Net Surplus for the Year		75,537	100,118

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

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI
 FIXED ASSETS AND DEPRECIATION SCHEDULE
 FOR THE YEAR ENDED 31 DECEMBER 2021

	Date of Acquisition	COST			Rate	Balance 31/12/2020	DEPRECIATION			W.D.V.	
		Cost 31/12/2020	Addition (Deletion)	Cost 31/12/2021			Deletion	Annual	Balance 31/12/2021	Balance 31/12/2021	Balance 31/12/2019
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%	1,726	-	88	1,814	1,712	1,800
Building - Office & Clinic	Jan-13	11,560	-	11,560	2.5%	2,890	-	289	3,179	8,381	8,670
Buildings Improvements - MOA	Jul-21	-	63,375	63,375	2.5%	-	-	660	660	62,715	-
Buildings Improvements - MOA	Jul-21	-	19,500	19,500	2.5%	-	-	203	203	19,297	-
		34,053	82,875	116,928	-	23,583	-	1,240	24,824	92,104	10,470
Motor Vehicle											
Vehicle - ES - 275		36,714	-	36,714	25%	36,714	-	-	36,714	-	-
Vehicle - KG - 047	Oct-19	20,000	-	20,000	25%	6,250	-	5,000	11,250	8,750	13,750
		56,714	-	56,714		42,964	-	5,000	47,964	8,750	13,750
Plant & Equipment											
Plant & Equipment		88,898	-	88,898	12.5%	88,898	-	-	88,898	-	-
Washing Machine		335	-	335	12.5%	95	-	42	137	198	240
Chest Freezer		1,130	-	1,130	12.5%	321	-	141	462	668	810
Desktop PC's *3		3,199	-	3,199	12.5%	2,045	-	400	2,445	754	1,154
1 * 342L Hisense Fridge		1059	-	1,059	12.5%	544	-	132	676	383	515
1* Aircon - Surgery Room		889	-	889	12.5%	457	-	111	568	321	432
1 * Aircon - Vets House		859	-	859	12.5%	433	-	107	540	319	426
Anasethetic Machine		8,160	-	8,160	12.5%	4,111	-	1,020	5,131	3,029	4,049
1 * Air Con		900	-	900	12.5%	453	-	113	566	335	447
1 * Blood Analysing Machine		6,000	-	6,000	12.5%	2,710	-	750	3,460	2,540	3,290
1 * Time Machine		681	-	681	12.5%	300	-	85	385	296	381
Fire Extinguishers		873	-	873	12.5%	367	-	109	476	397	506
Computers and Computers Assessories		4,491	-	4,491	25%	2,807	-	1,123	3,929	562	1,685

THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - FIJI
 FIXED ASSETS AND DEPRECIATION SCHEDULE
 FOR THE YEAR ENDED 31 DECEMBER 2021

Plant & Equipment (Continued)

Camera Security System (CCTV)		2,203	-	2,203	25%	1,377	-	551	1,927	276	827
Telephone Installation		826	-	826	25%	516	-	207	723	104	310
3 * Light fittings in Surgery		413	-	413	12.5%	155	-	52	207	206	258
Lab Equipment		450	-	450	12.5%	169	-	56	225	225	282
AC Unit		1,528	-	1,528	12.5%	497	-	191	688	840	1,031
Pressure Cooker (Modyl)	Apr-19	85	-	85	12.5%	19	-	11	29	56	66
Bondwell Printer HP Deskjet	Apr-19	69	-	69	25%	30	-	17	47	22	39
Microwave Hisense - 20L	May-19	199	-	199	12.5%	41	-	25	66	133	158
Azels Internet - HP Computer set	May-19	289	-	289	25%	120	-	72	193	96	169
1 x Full Set Computer	Jun-19	270	-	270	25%	107	-	68	174	96	163
HP Deskjet Printer	Jul-19	78	-	78	25%	28	-	20	47	31	50
Maytag 15kg top washer with agit	May-20	2,200	-	2,200	12.5%	183	-	275	458	1,742	2,017
1x MFCL2713DW Printer for Admi	May-20	439	-	439	25%	73	-	109.75	183	256	366
X-Ray machine, table, apron, acc	Sep-20	76,207	-	76,207	25%	6,351	-	19,052	25,402	50,805	69,856
Telecom Landline Switchboard	Dec-21	-	2,891	2,891	25%	-	-	60	60	2,831	-
1x Presenter with red laser R500	Feb-21	-	99	99	25%	-	-	23	23	76	-
1x Speaker Portable	Feb-21	-	199	199	25%	-	-	46	46	153	-
1x Projector Benq MS550	Feb-21	-	1,099	1,099	25%	-	-	252	252	847	-
1x Westinghouse 370l fridge for cl	Dec-21	-	1,899	1,899	25%	-	-	40	40	1,859	-
TV Monitor-32" warranty Period 1y	Feb-21	-	399	399	25%	-	-	91	91	308	-
HP notebook HP 3YRS	Feb-21	-	1,198	1,198	25%	-	-	275	275	923	-
Acmi As Series Writting Table #As	Jan-21	-	225	225	25%	-	-	56	56	169	-
Projector Screen with HDMI Cable	Feb-21	-	318	318	25%	-	-	73	73	245	-
Paymaker Payroll Software	Feb-21	-	1,700	1,700	25%	-	-	390	390	1,311	-
1x Matxon 30 cups rice cooker for	Mar-21	-	219	219	25%	-	-	46	46	173	-
		202,730	10,247	212,977		113,205	-	26,188	139,394	73,583	89,525
		\$ 293,497	\$ 93,122	\$ 386,619		\$ 179,753	\$ -	\$ 32,429	\$ 212,181	\$ 174,437	\$ 113,744

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