



SPCA

ANNUAL REPORT
JULY 2011 TO JUNE 2012

**TO PROMOTE KINDNESS AND PREVENT
CRUELTY TO ANIMALS THROUGH
EDUCATION, ADVOCACY AND ACTION**



THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

Objectives

The objectives of the Society are to prevent cruelty to animals and birds and to promote kindness to animals and birds.



Vision

A compassionate Singapore where all animals are treated with kindness and respect.

Mission

To promote kindness and prevent cruelty to animals through education, advocacy and action.

Ambition

To be a leading authority and advocate on animal welfare and cruelty issues in Singapore.

The Society for the Prevention of Cruelty to Animals

was set up in 1947 and registered under the Societies Act on 30 March 1961.

ROS No. 1055/47



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FUNDING

The SPCA does not receive any grant from the government. The Society operates mainly on donations and fundraising activities to run its various animal welfare services.

FINANCE

BANKERS:

DBS Bank Ltd,
The Hongkong and Shanghai Banking Corporation Ltd

INVESTMENT ADVISOR:

HSBC Trustees (Singapore) Ltd

AUDITORS:

Fiducia LLP

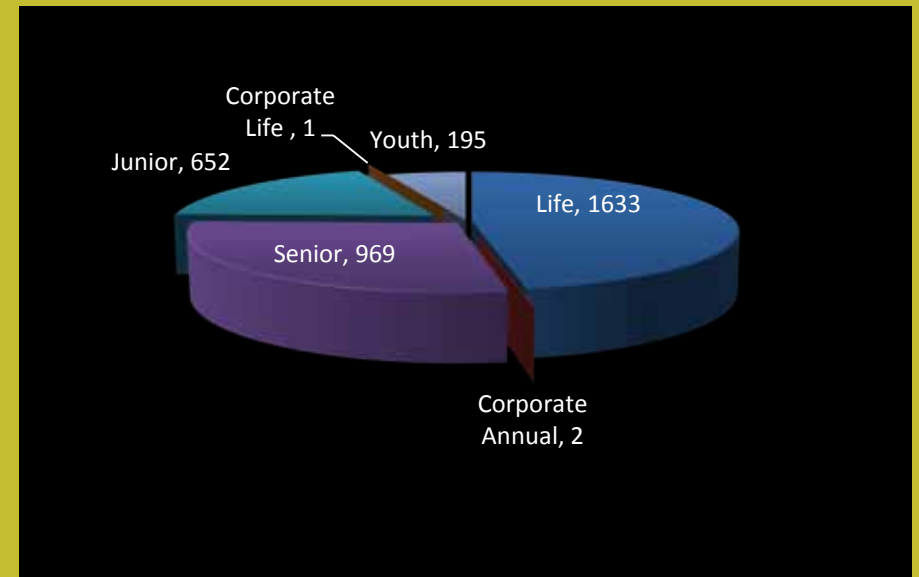
Services

- A 24-hour emergency service for sick, injured and very young animals
- Investigation of cruelty complaints
- Public education programme for students and adults
- Sterilisation voucher programme for strays
- A clinic for basic treatment of stray animals
- Adoption programme
- A service for lost and found pets
- Advocacy for the humane treatment of animals
- Running an animal shelter

Membership

Membership is open to all residents of Singapore or persons who have been resident and are temporarily absent therefrom, and have attained the age of seven years.

As at 30 June 2012, total membership was 3,455



Membership Category, Number of Members



64th Report to Members

MANAGEMENT COMMITTEE AS AT 30 JUNE 2012

MS CARLA BARKER

MS MARY SOO

MR SIVAKUNALEN SAMUEL

MR TAN TOK JIN

MR KLAUS DUSS

MS AMANDA MARY GRANT

MR DINESH PASRASURUM

MS ELLA SHERMAN

MS LILLIAN WANG

CHAIRMAN

VICE-CHAIRMAN

HONORARY SECRETARY

HONORARY TREASURER

Corporate Governance

The SPCA is governed by its Management Committee whose members are all volunteers and receive no remuneration or benefits for their voluntary service. They are elected annually by the members of SPCA at its Annual General Meeting in accordance with its Constitution to hold office for one year. They will automatically retire at the next Annual General Meeting but will be eligible for re-election.

The Management Committee is responsible for setting a clear vision for SPCA through its mission and objectives and ensures that adequate resources are allocated to the development and provision of appropriate services and activities. The Management Committee is responsible for setting the policies of SPCA and ensures that it is governed and managed responsibly and prudently.

SPCA abides by the principles and guidelines of the Code of Governance for Charities and Institutions of a Public Character (IPCs) as applicable and practicable.

SPCA has adopted a Code of Conduct for the guidance of its Management Committee members in effectively carrying out their duties and responsibilities. All Management Committee members undertake to abide by this Code of Conduct, which includes a conflict of interest policy. During the financial year, there have been no incidences of conflicts of interest reported.

Key Management

Executive Director Ms Corinne Fong

Animal Welfare Director Ms Deirdre Moss

Shelter Manager Mr Dinesh Pillai

Office Manager Mr Sam Heng Wai

Staff as at 30 June 2012

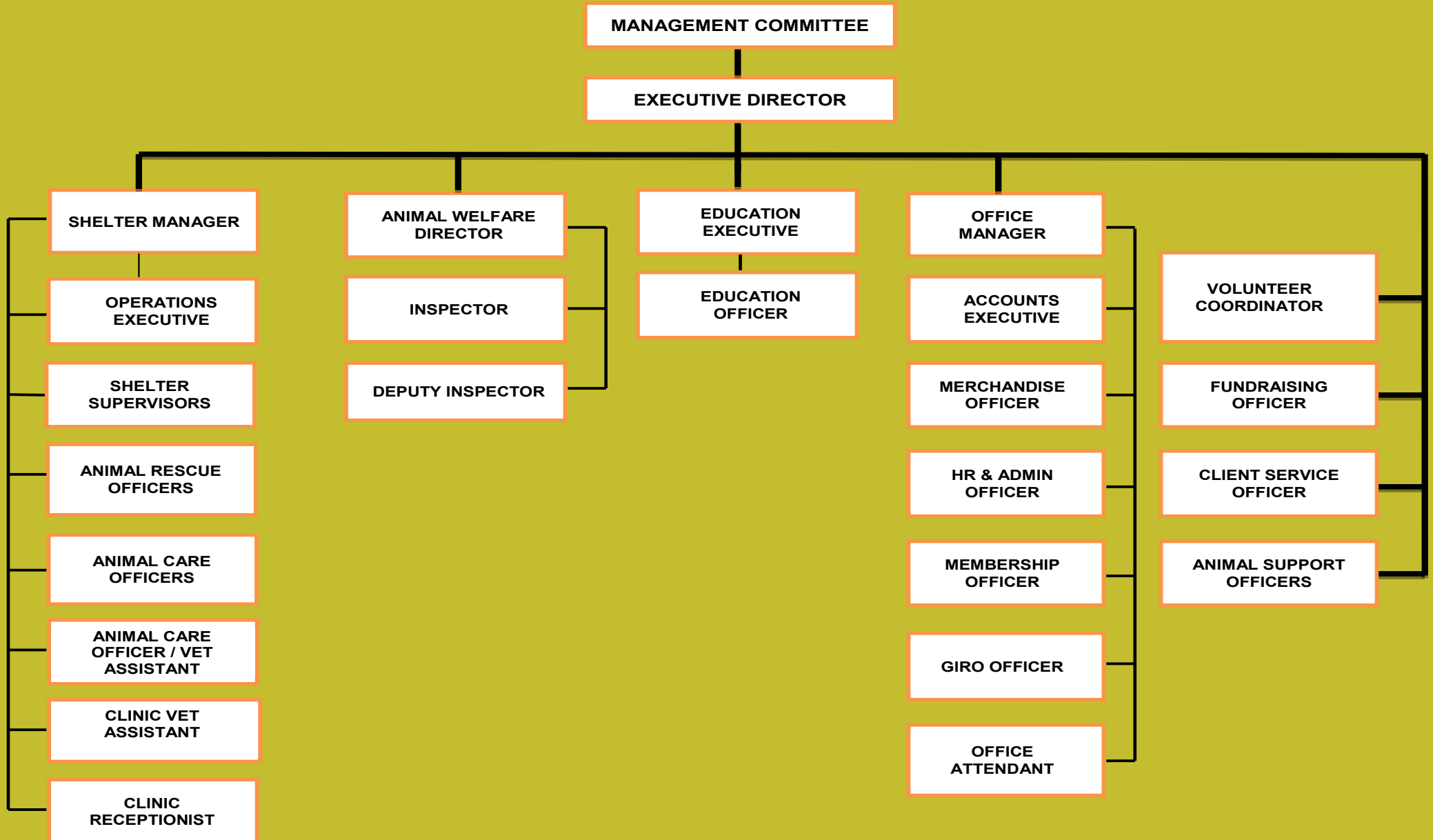
Operation / Shelter 31

Administration 7

Education 2



SPCA Organisation Chart



Chairman's Foreword

This year we have seen SPCA move forward in a number of ways.

Good news first: the grant of land for our new premises received the President's approval in the first quarter of 2012. We have, therefore, moved on to the next stage in planning for building our new premises, to hold a design competition among interested architect firms. Seven firms submitted designs. It has been a very exciting process for us, working together with our judging panel, for which we recruited independent and creative professionals within the architectural and landscaping industries. Beautiful but practical plans have been submitted, with sustainability as the central feature of all, and the panel has held several rounds of judging, to select our winner. In the first quarter of the coming year, we expect to submit the final plan to the building and construction authority for approval, and hopefully, within a few months hereafter, will commence construction of our new Animal Shelter/Office Complex. We aim to complete construction and relocate within the last quarter of 2014.

We expect that the new building will cost us something in the region of \$6 million. The stipulated area for the new premises is about twice the size of our current one, as we wanted a larger Shelter and some dedicated space where we are able to interact with visitors to our premises, the better to advance public education, so the running costs to maintain our premises and services are expected to increase. Therefore, fundraising must continue to be a top priority, and we anticipate that very soon we shall grapple with the issue of employing professional fundraisers, as may be necessary if we are to remain strong in competing for limited resources.

Carla Barker,
Chairman

In my Foreword to last year's Annual Report, I mentioned that SPCA had written a paper reviewing the scope of the Animals and Birds Act (in particular sections 42 to 44 on prevention of cruelty to animals). Our proposals therein were submitted in December 2011 to the Ministry of National Development (MND), and we hoped that a "surge of interest at government level will lead to positive outcomes". I am gratified to report now that the Animal Welfare Legislative Review Committee was formed to tackle the issues we put forth, among others. Our Executive Director has been our representative to the Committee and very much involved in the continuing discussions.

Not only animal welfare groups have been involved, but also the Singapore Veterinary Association (SVA) and, more interestingly, the pet enterprise traders association interest group (PETAS) was invited to participate in this review. I note the active participation of the MND and Agri-Food & Veterinary Authority (AVA), and all at SPCA are grateful that keen interest has been taken to study ways to improve and enhance the animal welfare legislation in Singapore. We look forward to seeing the results in the near future.

I am happy to draw your attention to the Shelter Report, which shows both that the number of strays coming in to SPCA, and the number euthanased has come down significantly. In the last 15 months, we achieved a reduction of 39% in the number of dogs euthanased, and this has happened both because of the success of ongoing sterilisation efforts and because our staff are actively counselling owners against surrendering their animals to the SPCA, or wanting to euthanase their animals at the SPCA. We counsel happier alternatives, and have also been encouraging more foster families and adopters to step forward to help us.

We counsel happier alternatives, and have also been encouraging more foster families and adopters to step forward to help us.

Of continued concern are the issues relating to animal welfare, because of neglect or abuse of animals, which present to us with alarming regularity. We have a comprehensive Animal Welfare report in the pages following, and I would also draw your attention to our Education report. I hope you will agree that we have worked hard on these two pillars of SPCA's mission, for these – and the management of our Shelter – are the *raison d'être* of all of us at SPCA – management committee, volunteers, and staff – why we carry on with the difficult tasks involved in advancing

the purposes for which SPCA was founded. Sometimes this year we have stumbled, and we humbly ask for members'

understanding and patience as we strive to better our own reaction and knowledge, and to improve our services. For this reason we will be adding an audit sub-committee to review and oversee our operations. We do have standard operating procedures, and it will be the job of the new sub-committee to shore up our efforts (independently of management) to assure that best practices are followed.

As ever, we look to you, our members, for your support. Thank you.



Executive Director's Report

This past year has truly been a test for the SPCA. Not only did we witness the European financial crises of Greece, Italy, Spain and Portugal unfold, we also saw the continued unsteadiness of the North American “way of life”; where America is teetering over a “financial cliff”; back home in Singapore, the closure of financial companies, spectre of layoffs, retrenchments, and relocation of companies continues to threaten the SPCA’s funding.

I would like to draw your attention to the significant reduction in euthanasia numbers (39% for dogs and 29% for cats). This is an indication, not only that SPCA staff continue to engage with owners and finders persuading them not to surrender their animals to us, and instead continue to care for the animals until they can find new homes for them, but also that we are finding other solutions besides euthanasia. I pledged to reduce euthanasia rates and increase the foster and adoption rates. We have already made some headway, not only have euthanasia rates dropped, but adoption has increased from 1,221 last financial year to 1,383 this year. This is an increase from 16% to almost 22% of the total number of animals we took in.

Another silver lining is the unwavering support from our committed donors, corporate sponsors and volunteers, not to mention those who have seen fit to include us in their wills. Without them, we would not be able to operate.

Other highlights include: the SPCA has supported the MND and animal welfare groups’ initiatives to rehome our local street dogs and community cats; we voiced our animal welfare concerns in the Animal Welfare Legislative Review Committee; we spoke out loud against the continued ill-treatment and neglect of dogs in our puppy mills.

There are many people I want to give a shout out to. I am proud of our communications, education, fundraising, volunteer and merchandise teams. The dedicated staff involved have significantly raised the profile of the SPCA through publications, events, media, sponsorships, education and volunteering.



Corinne Fong,
Executive Director



I also want to thank our Inspectors, shelter staff, administration staff, Animal Care Officers, Animal Rescue Officers, Animal Support Officers and clinic staff for their continued commitment to the organisation. These people see the best and worst of animal welfare and despite the set backs and criticisms, still give their very best each day. I am very honoured to work with such a great group of people.

I am excited about the future - what further strides in animal welfare can be achieved, how SPCA can contribute to this, and, of course, our impending move.

No matter what the coming year brings, we will continue to strive to serve the community and all the animals we love.



Inspectorate

Cases reported and investigated increased by three per cent to 1,017 compared to 987 last year



Many of the reports we received alleging cruelty to animals, relate to pet neglect – rabbits kept in poor or dirty conditions, usually in corridors, and isolated from any form of company for most of the day. Complaints about dogs being tied up or caged for long periods are also a major problem.

Border Collie Kept on Balcony

One serious case that had eight complainants, involved a Border Collie reportedly kept on the balcony of an apartment 24 hours a day, with no shelter from the elements. As the owner did not improve the conditions for the animal following our visit, the case was referred to the AVA in June 2011. SPCA proceeded to lodge a Magistrates complaint in December, due to no enforcement action being able to be taken. SPCA was later informed by the Courts that the police had put up an Investigation paper and that AVA had taken over the matter. The SPCA submitted three veterinary opinions and a certified dog trainer's report in support of its case to the AVA. At the time of writing, the case was still before the Courts.



Four Golden Retrievers Kept in Small Cages

In the above case reported in March, four Golden Retrievers were kept confined in small cages. The case was referred to AVA. It was several months before improvements were observed and the dogs provided with more time outside the cages.

Huskies Kept at Sports Field in Appalling Conditions 24/7

Two huskies were tied up in a shed at a sports field round the clock and SPCA received several complaints. On 23 December the dogs were found entangled in their leashes amidst their own



diarrhoea, surrounded by flies. They could not reach their water and the food bowls were empty. Although AVA officials later joined us at the scene, they found no cruelty issue and the dogs remained there. SPCA had requested for the dogs to be impounded, or placed in a boarding kennel.

Red-Eared Slider Confined in Cramped Container

From time to time we receive complaints of Red-Eared Sliders (terrapins) kept in poor conditions. But nothing prepared us for this case where the container was so small that the adult animal could hardly move. Fortunately, we were able to convince the owner to allow us to rehome it, which we did to a home with a pond. This case epitomized the severity of the challenge we face to change many people's perception of how terrapins should be kept.



Overcrowding of Fish at Sheng Siong Supermarket, McNair Road

This case was referred to the AVA in November 2011 following a report to SPCA. The Manager was asked by them to provide another tank so as to avoid overcrowding of the fish.



Mandalay Road Pigeon

In May, the SPCA received a report about a pigeon found with a rod through its body at the car park of a condominium at Mandalay Road. We attended and found that the rod was pointed on one end, with a plastic cap on the other, making it like a dart. The rod had entered from the right side, penetrated through and exited from the left. A reward flyer was put up at several condominiums in the area, but the case remains unsolved.



SPCA Appeals

When there are extreme cases of abuse, but no witnesses as in the pigeon case, SPCA will appeal for information or offer rewards in an effort to locate the perpetrator/s.

SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
31 Mt. Vernon Road, Singapore 368054
Website: www.sPCA.org.sg
Updated 20 October 2011

\$1,300 REWARD

On Saturday 8th October 2011, 2 kittens were found dead at the void deck of Blk 212 Marsiling Crescent by a member of the public who alerted the SPCA. The injuries inflicted point to possible abuse. The black kitten's (top left) skull was smashed / flattened. The tabby kitten (top right) suffered traumatic impact to the head and neck region.

The SPCA is offering a \$1,300 reward for information leading to the arrest and prosecution of the person's responsible. If you can help, please call SPCA at 6287 5355 ext 9.

In Singapore, cruelty to animals is a crime. Under the Animals and Birds Act, anyone who is found guilty of such an offence including abandonment of any animal, can be imprisoned for up to 12 months, fined up to \$10,000, or both.

\$1,300 赏金

SPCA 需要您在 6287 5355 分机 9 与我们的联络。只要线索能协助警方逮捕及起诉罪犯，我们将会给予您 \$1,300 赏金。

在新加坡，虐待或遗弃动物是违法的。在动物与飞禽法律下，被捕的犯罪者将会面对法律的制裁。如果罪名成立，他可能得坐牢不超过一年或罚款高达一万元或两者兼施。

SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
31 Mt. Vernon Road, Singapore 368054
Website: www.sPCA.org.sg
Updated 28th May 2012

\$1,000 REWARD

The SPCA is offering a \$1,000 reward for information leading to the arrest and prosecution of the person's responsible for seriously injuring a pigeon (pictured) with a metal rod which was found pierced through its chest. A member of the public reported the case after finding the bird at the basement car park of Axis Condominium at 47 Mandalay Road on Friday 25th May 2012.

If you can help, please call SPCA at 6287 5355 ext 9.

In Singapore, cruelty to animals is a crime. Under the Animals and Birds Act, anyone who is found guilty of such an offence including abandonment of any animal, can be imprisoned for up to 12 months, fined up to \$10,000, or both.

Abandonment cases

- Three Red-Eared Sliders were found abandoned amidst rubbish at the void deck at Blk. 796 Woodlands Dr. 72 on 6 May. They were rehomed by one of the SPCA staff. There were no CCTV cameras in the vicinity. An information flyer was produced and forwarded to the Town Council to put it up at several blocks in the vicinity. So far there are no leads in this case.



- A rabbit was reportedly abandoned in a small cage by its owner, who had been asked by the witness to bring it to the SPCA – she replied that it was too much trouble. The case has been reported to the AVA. SPCA sent a flyer to the West Coast Town Council and they put it up in the vicinity to support our efforts of locating the owner (who was unknown to the witness).

- In July we were notified of an abandonment case at Maude Road, involving two rabbits. An SPCA notice appealing for information was put up at the block by the town council. We also lodged a police report and the case has since been referred to the AVA. One of the rabbits, which died soon after, was half its natural body weight. The second rabbit has since found a home through SPCA's adoption programme.

Horse City, Turf City

The SPCA received several reports on rabbits being housed under poor conditions at Horse City. Due to persistent feedback and no follow up response from the owners, the SPCA referred the case to AVA for further investigation.



Prosecutions

- Yong Chin Hon, a vegetable farmer was fined \$5,000 on 6 February 2012 for failing to take a maggot-infested dog to a veterinarian for treatment. SPCA had picked up the dog following a tip-off, and later referred this case to AVA.

- An SPCA staff member had reported seeing a post online advertising the sale of hedgehogs. We supplied the name and contact details of the advertiser to the AVA's CITES department. A 28-year-old male was prosecuted by the Court and fined \$5,200 for having in his possession a total of 13 hedgehogs. The animals were handed over to Wildlife Reserves Singapore and the Singapore Science Centre.

In relation to another post advertising the sale of pythons, we referred this to AVA, but they said there was no response from the said user.

Animals Rehomed from Cases Investigated

In several cases SPCA was able to take in and rehome the animals following our investigations – they included, but are not limited to, Spike a Husky that was tied up all day long, Dulcie a neglected Schnauzer, the three abandoned Terrapins found in a box filled with rubbish, Renee a neglected rabbit with a severely infected eye and Roger, a cat with an injured eye.



(Before image of Renee)

(After image of Renee)

Poisoning of Pigeons

From time to time the SPCA receives reports of pigeons suspected of being victims of poisoning. We have attended these cases and retrieve the ones that are still alive, which are found in a disorientated state and keep them under observation until they are fully recovered and can be released. We follow up with the Town Councils concerned to ask them to take preventive measures rather than to resort to poisoning of birds. As indiscriminate feeding is a problem, stepping up enforcement and putting signs up are encouraged.



Review of Cases Referred to AVA

Several cases investigated by AVA resulted in 'no welfare issue'. However, the SPCA, after following up again found that conditions were still not satisfactory. Featured here are two of the cases:



Shelter Operations

The major shelter event of the year was the month-long cessation of accepting dogs and cats as a result of two confirmed parvovirus cases in two dogs.



Rescue: Woodpecker caught in wire, hanging from tree

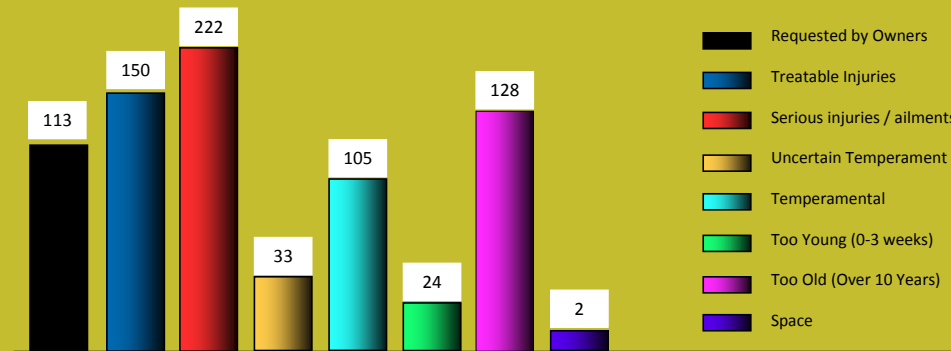
Attended to:

3,174 Emergency Calls

1,732 Non-Emergency Calls

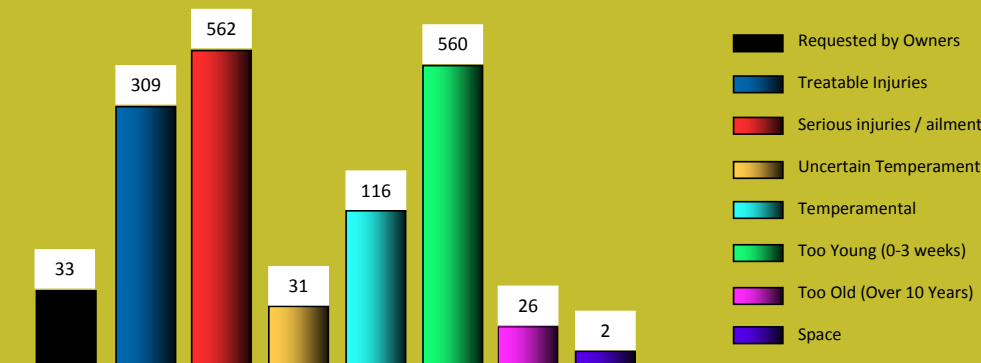
Aside from this, there have been a record number of kittens, puppies and hamsters being fostered by volunteers before being adopted out.

Euthanasia rates also saw a significant decrease from the previous year. In total, we put down 39% less dogs and 29% less cats. This is partly a result of increased efforts to persuade owners to rehome their pets themselves and only surrender animals to the SPCA as a last resort. In the last quarter of 2011, we set up a "Rehoming Notice Board" on our website and at the shelter. This was to provide owners an alternative avenue for advertising their pets for adoption instead of surrendering them.



793
Total number of dogs euthanased from July 2011 to June 2012

*Figures above do not include the 15 dogs that passed away and 1 dog that escaped



1,698
Total number of cats euthanased from July 2011 to June 2012

*Figures above do not include the 58 cats that passed away and 1 cat that escaped

Project ADORE

In June, Project ADORE was launched to rehome cross-breeds to Housing and Development Board (HDB) residents. The Project, first mooted by SPCA and Action for Singapore Dogs (ASD) in 2011, was to be launched in the first half of 2012 as announced by the MND in November 2011. After detailed discussions and planning, the project was launched. At the end of June, SPCA adopted out the first dog under Project ADORE. Miko is a well-behaved and quiet two and a half-year-old white and brown cross-breed we found wandering in Jurong that seemed to have been abandoned.

In order to pre-empt any disputes and maintain harmony among residents, Project ADORE has very strict specifications and requirements. These include that dogs must be cross-breeds or mongrels adopted from either SPCA or ASD only. There are restrictions in height and weight and dogs are also selected on their temperament, with those more quiet and tame being more suitable. Applicants must go through a stringent adoption process to access their ability and willingness to ensure that the dog adapts to the HDB environment well. Part of this includes signing a “Code of Responsible Behaviour” and bringing the dog for mandatory basic obedience training.



Miko with her owners, Ms Sharon Lee and her husband

Rescue: Cat on ledge

CLINIC

Our SPCA clinic issued 1,683 vouchers through our Sterilisation Voucher Programme, sterilised 95 strays, and 334 of our own animals from our adoption shelter, bringing the total to 2,112. This is a decrease of 50 from last year's 2,162.



ANIMAL STATISTICS

ANIMAL STATISTICS FROM 01/07/2011 TO 30/06/2012

	DOGS	CATS	OTHER	TOTAL
Animals in shelter as at 01/07/2011	74	106	46	226
Brought in - Public	801	849	803	2,453
- Non Emergency	705	587	425	1,717
- Emergency	249	972	733	1,954
	1,829	2,514	2,007	6,350
Adoptions	354	509	520	1,383
Humanely Destroyed	793	1,698	1,028	3,519
Animals Claimed / Rehomed / Released	579	201	410	1,190
	1,726	2,408	1,958	6,092
Animals in shelter as at 30/06/2012	103	106	49	258



Rescue: Cat stuck under electrical box



Animal Welfare Issues

Apart from proposing increased penalties for existing cruelty offences, we are proposing that failure to care for the welfare of pets should also constitute an offence and be punishable as such.

Proposal to MND for Legislation Change

In December 2011, SPCA submitted a proposal for legislative reform (Animals and Birds Act, Part IV, the 'Prevention of Cruelty to Animals' sections 42 to 44) to MND. Apart from proposing increased penalties for existing cruelty offences, we are proposing that failure to care for the welfare of pets should also constitute an offence and be punishable as such. Other key proposals include prohibiting the sale of animals to persons below the age of 18, prohibiting convicted offenders from keeping, owning or otherwise dealing with animals, and explicitly recognizing mental suffering in an animal.

Appeal to HDB Chairman

In July 2011, SPCA appealed to the HDB Chairman, Mr. James Koh Cher Siang, for a review on the prohibition of cats in HDB flats. This coincided with the establishment of an interagency task force by MND to review pet ownership and stray management policies with regard to dogs and cats.

Sale of Red-Eared Sliders as Pets

In May, we again voiced our concerns to the AVA about the suitability of Red-Eared Sliders (terrapins) as pets. Many of these animals are kept as pets, but in appalling conditions. Costing as little as \$4, these tiny creatures have an expected life span of up to 30 years or more. Many owners tire of them and release them in ponds and

reservoirs when they grow to their maximum size. Others keep them confined in small containers, for most of their lives.

AVA believes that public education is the key to reducing the problems of unwanted pets. However, SPCA believes that a multi-prong approach is necessary in order to prevent mistreatment and abandonment of pets by ignorant owners.

HRSS and SPCA Submit Appeal to AVA

SPCA and House Rabbit Society of Singapore (HRSS) submitted a joint appeal to the AVA in July 2011 for tighter control on breeding of rabbits and other small animals in Singapore. This was in view of recent cases of pedigree rabbit abandonment and probable escalation of rabbit purchases in the Year of the Rabbit. Recommendations included mandatory microchipping of all rabbits sold and limiting the number of animals sold in pet shops.

AVA responded that it would not be appropriate for them to restrict the number of pets sold when Singapore operates on a free market



system. There are also licensing conditions in place to protect the welfare of any animals for sale. Pet shop grading and compulsory formalized training for the pet retail industry is also in place. AVA regularly reviews the situation on the ground and will continue to introduce necessary measures to better safeguard animal welfare.

Humane Killing of Crustaceans

SPCA had written to AVA in 2012 following an earlier correspondence in 2009, to request for a review and implementation of guidelines for the humane killing and processing of crustaceans in eating establishments. AVA is aligned with the Office International des Epizooties or the World Organisation for Animal Health (OIE). It was suggested by AVA that SPCA report cases where OIE guidelines were not followed (to chill to four degrees C or less at the time of killing). We responded that members of the public may not always witness inhumane killing however, and reporting on an ad hoc basis may not be as effective as it would not address the suspected widespread issue of non-compliance.

Unregulated Slaughter of Exotics



In November 2011 and April 2012 we visited Kreta Ayer Market. Frogs, eels, crabs, Red-Eared Sliders and turtles were observed on both occasions in overcrowded tanks and containers, the frogs and eels piled on top of each other. Red-Eared sliders were confined in small containers and metal cages with no water, and some were inside individual nettings.

The SPCA wrote to the National Environment Agency (NEA) and MND on the issue of unregulated slaughter of exotics (frogs, turtles) being carried out at markets and eating establishments. There is not only the issue of poor housing for the animals, but of public health, in terms of unhygienic conditions. SPCA also submitted pictures of poorly housed frogs for consumption at various locations.

In June, the AVA replied that they would conduct training for the stallholders to raise their awareness and improve the conditions of exotic animals designated for slaughter. AVA and NEA will regularly monitor and take appropriate action, when needed.

Second Pet Shop and Pet Farm Survey

In a follow up to the previous survey of pet shops and pet farms in October 2010, a second survey was carried out in November 2011. Nine shops and 13 farms were surveyed.

We were encouraged by some positive results (better conditions in areas of hygiene and flooring), which we attributed to stepped up enforcement by AVA, but problems still persisted (e.g. shops and farms still were not licensing puppies even though AVA regulations clearly state they must). The use of water bottles was also a concern. Of serious concern though, was the fact that none of our potential buyers were questioned on their knowledge of dog care. Although a compulsory pet care course is imposed on shop and farm employees,

those surveyed did not seem to be following through and applying the knowledge learnt.

SPCA organized a third survey carried out in August 2012.

Licensing at Point of Sale

SPCA wrote to AVA in February on several issues including dogs not being licensed at the point of sale by pet shops and pet farms. If this is not done or enforced by the regulating authority, effective rabies control will not be possible. AVA responded that they are reviewing their policies and considering the up-stream licensing of dogs in the pet shops and dog farms prior to sale.

NACLAR Guidelines 2004 – In Need of Review

SPCA wrote to AVA in November to ask if any updates or improvements have been made to the NACLAR (National Advisory for Laboratory Animal Research) Guidelines since they were first implemented. In particular, we queried on the improvement of standards of husbandry. We raised with AVA the recommendation for NACLAR to refer to the latest developments in laboratory animal welfare standards in Europe. AVA replied that they will highly recommend to the NACLAR Committee to take these into consideration for the review of their Guidelines.

SPCA Requests for Glue-Board ban again

SPCA appealed once more to the AVA for a ban on glue-board traps (the first time being in 2009). This followed the case of a community cat falling victim to an excessively large glue-board with an extreme amount of glue. AVA reviewed the use of glue traps with the NEA, which licenses pest control companies, and concluded that a ban on the use of glue traps could adversely impact the effective handling of rodent situations in Singapore. This could potentially result in hygiene and disease problems. AVA and NEA however, reviewed the existing

guidelines on the use of such traps, and have issued a revised set of guidelines to ensure that non-target animals are not caught in glue traps.

Animal Welfare Symposium

SPCA presented papers on Puppy Mills and Animal Welfare Legislation Change at the Animal Welfare Symposium and Public Policy Forum on Animal Welfare Policies on 25 February and also participated in the panel discussions. The event was organised by ACRES, Chong Pang Division, Chong Pang YEC, NUS PEACE and Young NTUC at the Chong Pang Community Club.



Underwater World Sentosa, Dolphin Lagoon

SPCA revisited the Dolphin Lagoon at Sentosa's Underwater World on 20 March 2012. The dolphins are still housed in the same too-small quarters as during our previous 2010 visit. It is regrettable that no improvement has been made in their living conditions. The SPCA

strongly discourages the public from attending these shows, which make a mockery of these animals' natural behaviour and lifestyle. The Fur Seals had to juggle rings on their noses and walk on their front legs. The dolphins had to rotate their bodies in the water on cue to music. Five times a day, the seals and dolphins have to pose for photos with members of the public at "Meet the Dolphins and



Fur Seals" sessions and photo opportunities. In SPCA's opinion, the show at the Dolphin Lagoon is akin to a circus, adds no value to the animals' quality of life, fails to foster respect for the animals and is devoid of educational value. Furthermore, allowing people to touch the animals can result in transmission of diseases (from animal to human or vice versa), such as bacterial, viral and fungal infections. We have written to Underwater World to voice our objections.

SPCA Calls for Efforts to be Stepped Up in Regulating the Pet Trade

SPCA wrote to the press to express its concern on the urgent need to regulate the pet trade. This was in response to a Channel NewsAsia



article, which announced that people are splurging more money on pets. We attribute this to society's increased affluence and the acceleration and growth in the pet trade in the last decade.

Big Dogs Housed in Small Enclosures

Following a visit to Pet Lovers Centre at Vivocity end June 2012, SPCA wrote to AVA to express its serious concern in relation to big breeds of dog being housed in small enclosures at its premises. A Border Collie dog at least six months of age was observed pacing up and down constantly and chewing on the bars. No water bowl was provided, only a water bottle. The same was observed of a Labrador, and Golden Retriever nearby.

SPCA Says No to the Use of Water Bottles

The SPCA has also approached the AVA and the Singapore Veterinary Association (SVA) on the matter of water bottles being used for dogs in the pet industry, as they do not provide a ready water supply for the animals to lap from. Some pet owners are following suit and purchasing the bottles at the point of sale. It is unnatural for dogs to be drinking from a water bottle, which may result in inadequate water intake, causing dehydration.

Butterfly Park Sentosa

We looked into the conditions of some of the animals being kept at the Butterfly Park Sentosa following public feedback. After our Inspector's visit, SPCA wrote to the park to recommend that the living environment for the toucan, monitor lizard and tortoises be improved. We were later advised that plans were underway to upgrade the enclosures for these animals and are following up closely on this matter, in consultation with veterinarians.

Wild Boar Cull

SPCA was invited to attend a meeting with National Parks Board (NParks) in May, to discuss the management of Singapore's increasing wild boar population. The primary concerns were public safety and forest degradation. SPCA suggested two other options – relocation or planting an alternative food source, such as readily planted tapioca, in their nesting area. This could help to restrict them to this area. Sterilisation of one generation of males to slow down their birth rate was also put forward by SPCA. NParks said that physical removal of the animals was necessary due to the increased risk to public safety.

Following considerable public debate, reports in the media and feedback from residents, including those speaking up against the cull, NParks announced that they would proceed with the culling. On 20 August, a report in The Straits Times stated that the animals would be sedated then euthanised through injections. SPCA attended a briefing at NParks shortly after, where an invitation was extended to witness the culling carried out by veterinarians. SPCA took the opportunity to request that NParks also reconsider alternative methods to slow down the population growth of the animals, such as sterilisation.

A Call To Ban "Foul Hooking" Of Fish

In April we received a report concerning "foul hook" fishing activities carried out at East Coast Prawning at East Coast Park. As relayed to the SPCA, this method of catching fish uses no bait, and patrons catch the fish by hooking directly into the fishes' bodies. According to the complainant who emailed their feedback, when hooked, the fish (Patin fishes) typically struggle on the line for a long time. Often the line breaks, but the cruel cycle continues. According to the witness, fish were observed with many wounds and hooks in their bodies, and many fish had pus coming from the wounds.

We have previously received feedback on this cruel practice from an SPCA staff member who had witnessed it at another location in Pasir Ris in November. Based on his feedback we had written to AVA asking them to ban this type of fishing as it causes prolonged suffering to the animals involved.



Education

Our education team, made up of an Education Executive and Education Officer, gave 96 talks at primary and secondary schools, junior colleges, universities, polytechnics, institutes of technical education (ITE) and foreign institutions. These included schools like Raffles Institution, St Joseph's Institution, Huamin Primary, Canberra Primary, Bedok South Secondary, Meridian Junior College, Singapore Management University (SMU), Republic Polytechnic, ITE East (Simei and West), German International School, Tanglin Trust and Singapore American School. The focus of the talks were functions of the SPCA, animal abuse, compassion for community animals and the importance of being responsible pet owners. The response from these talks has been very encouraging with lots of positive feedback and individuals wanting to help us in our cause.



The SPCA's education team was also at the Responsible Pet Ownership Event organised by AVA at their road shows at Singapore Expo in December 2011 and Jurong Point in June 2012. We gave talks about responsible pet ownership and were on hand to talk to members of the public about their pet queries as well as other animal welfare related issues.



In August, a series of pet care talks were organised. Two on dog care (one in Mandarin) and another on cats were done at Ang Mo Kio (AMK) and Jurong East libraries respectively.

The Education Executive also presented a paper at the Singapore Symposium held at Chong Pang Community Centre on the Puppy Mill situation in Singapore on 25 February.

Adding to the usual talks on how to take care of dogs and cats, "Me & My Rabbit" grooming workshop was a collaborative effort with the House Rabbit Society Singapore (HRSS) to put the focus on rabbits. The workshop was a great success. The rabbit owners were taught how to carry their rabbits the right way, how to check for illness, basic grooming including combing of fur and cutting of nails and lastly, how to massage their rabbits and at the same time bond with them.

To spread our message to adults as well, we also conducted talks and visits for Manhunt 2012 contestants, Information of Development Authority, Pure International, Bloomberg, Timberland, Oyez Communications and Standard Chartered Bank.

The Education Team continues to work actively with students on school projects, such as raising awareness and fundraising events in their school and external locations and giving them community involvements hours (CIP). This is one of the many examples of how



we get students to be our ambassadors to spread the message of kindness to animals and at the same time, help them attain CIP and service learning hours. Other noteworthy collaborations included one with Meridian Junior College where an Animal Day was held

at PCF Kindergarten in Pasir Ris. The children learnt through a highly interactive session about pet responsibility. In another project, Primary Five students from Anchorville Primary held an awareness event in their canteen where they sold hand-made bracelets to raise funds for the SPCA. SPCA also worked with students from Raffles Girls Secondary to raise funds and create awareness. The girls made their own bookmarks and badges with animal welfare messages to spread awareness about pet care and animal abuse. They also got the team to speak to the students during a dialogue session. It was extremely well received.

During the November/December school holidays, three youth camps, each for dogs, cats and rabbits were organised. The workshops went extremely well. Each session included a sharing session by a shelter staff on her role as an Animal Care Officer, presentation on the particular animal's care, interaction with the animals and some fun activities to round up each session. Victoria Junior College PAWS

members helped in the running of these sessions.

We also conducted an educational visit for participants of the annual Pre-University Seminar, which gathers students from various institutions to come together to



discuss and examine issues of interest and concern in Singapore. During this year's seminar, the students were given the opportunity to embark on a learning journey, which engaged the students by allowing them to interact with the animals and learn more about the animal welfare cause.

SPCA also conducted 103 visits to the SPCA for schools, which included institutions like AMK Family Service Centre, School of the Arts (SOTA), Yishun Secondary, Balestier Hill Secondary and NTU Animal Lovers' League. The visits continue to be well received because it involves a lot of interaction with the animals and often act as inspiration for the students' own animal welfare projects.

World Animal Day 2011 was celebrated on 25 September. We saw a turnout of more than 2,000 people and raised over \$5,000. All 500 goody bags were snapped up after being earned through the educational activity, the PAW passport. Our 14 sponsors included Singapore Press Holdings, National Library Board and AVA. Animal welfare groups such as Animal Lovers League, Action

for Singapore Dogs, ACRES, Cat Welfare Society, House Rabbit Society of Singapore and Noah's Ark CARES were also active participants.



Marketing & Publicity

This past financial year has seen a concerted effort by the SPCA to increase our public profile, both to increase awareness of animal welfare issues, as well as to publicise our work.

This was achieved in large part by a marked increase in our social media use and presence. The number of fans who “liked” our Facebook page increased from over 41,000 in July 2011 to close to 53,000 in June 2012. The demographic of users reading our posts and engaging with us the most were 18-34-year-olds. While the bulk of our Facebook users are Singaporean, we have fans from as far afield as Mexico, Brazil and South Korea. Aside from weekly pet care tips, we also began posting “Adoption Spotlights” of individual animals in our adoption shelter. Most encouragingly, this resulted in one of our longest-term residents, cross-Husky Guinness, being adopted after four and a half years at the SPCA. His adopters said that they had learned of Guinness through Facebook. There was also an increase in posts about rescues we carried out, work by our volunteers, SPCA events and new merchandise, all of which generated much more interaction with the public, sharing among web users and debate on animal welfare issues.

Radio interviews: 6

Television interviews: 11

News generated by SPCA: 54

News mentioning SPCA: 114

Facebook fans: 52,941 (as at 30 June 2012)

We have over 1,000 followers of our Twitter account, which is tied to our Facebook account. This is an increase of about 200 followers from the previous year.

We sent out four press releases in the last financial year. These were on our new Executive Director, World Animal Day 2011, proposal for legislative reform and cruelty statistics for the year 2011.

We wrote nine letters to the press, all of which were published. Overall, SPCA was mentioned in a total of 114 news articles over the various media. 54 of those were as a direct result of our press releases, cruelty appeals over Facebook and official statements. We facilitated in 27 articles by providing quotes and information.

Other news highlights of the year included, but are not limited to, our shelter closure due to the incidence of two parvovirus cases, the launch of Project ADORE to rehome cross-breeds to HDB residences and the introduction of the lemon law.

Further, we participated in 6 radio interviews and 11 television interviews.

Going Forward

Some of you may have seen our web video series, “The One”, launched in August 2012 and written, directed and produced by committee member, Ms Lilian Wang, with considerable input and help from Mr Dinesh Pasarasurum, also a committee member, and the voice talents of various SPCA



staff. It is still available on our YouTube channel at www.youtube.com/spcasingapore.

We will also be launching an advertising campaign to educate the public on the subject of pet neglect. The creative work for this will be done pro bono by an established advertising company and we have already received a substantial private donation for this. We feel that this could not come at a better time with rising affluence unmatched by education in proper pet care.

There will also be targeted efforts to raise funds for the new building and a continued campaign to increase awareness of SPCA's work.



Operation Success
 "We would have thought that a proper seasonal trip would be the starting point for 'Operation Success' - a bid to bring the benefits of nature on to the island."

Julia & Her staff of Singapore SPCA have recently used a quarter-acre island for studies and reports on the island's environment. The island is a lush landscape of tall grasses, trees and a variety of birds. The island is a lush landscape of tall grasses, trees and a variety of birds. The island is a lush landscape of tall grasses, trees and a variety of birds.

SPCA stops taking in dogs amid virus infection

ATTENTION

史云生清鸡汤 传统佳肴添新意
 Celebrate good fortune with Swanson

For more information, call 8746 2222 or visit www.spca.org.sg

HOT NEWS

Animal neglect also a form of abuse

Most people believe that animal abuse means causing intentional harm or death to an animal, but many do not realise that neglect is a form of passive cruelty. Severe animal neglect can be painful and even fatal to a pet.

SPCA executive director Corinne Fong said that neglect is a form of passive cruelty. She said that neglect is a form of passive cruelty. She said that neglect is a form of passive cruelty.

Two-year-old Tommy was rescued by SPCA after it was found that he had been severely neglected. Led to the kitchen table with a hot plate, Tommy was unable to move to a safe place.

SPCA also received reports from a woman who said that her dog had been severely neglected. The dog was found in a state of severe neglect and was taken to SPCA for medical attention.

Animal cruelty on the rise, pet owners main culprits

Cruelty cases include failure to provide pets with adequate care, leaving them outdoors without proper shelter, and leaving dogs in short leashes for extended periods.

Animal cruelty cases have increased significantly over the last five years, and the Society for the Prevention of Cruelty to Animals (SPCA) has seen a 10 per cent increase from the year before.

At least 70 per cent of the complaints involved pet owners who failed to provide adequate care - such as leaving their pets unattended and dogs chained for long periods or leaving their pets unattended. The remaining cases involved outright cruelty, and SPCA executive director Corinne Fong said.

Animal cruelty on the rise, pet owners main culprits

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"It is our opinion that more owners would be better served by the education of owners of owning a pet, we are not here to accept or take on the accompanying responsibility," she added.

Some of the things SPCA inspectors find when they go to homes include dogs being confined to areas with insufficient ventilation, or dogs being chained to posts with leashes that are too tight, restricting their movement.

Even when they were advised by SPCA inspectors, less than 30 per cent of pet owners investigated took corrective measures to improve their pets' living conditions.

Do the bunny hop

Do you enjoy watching a rabbit as it hops to a lady like a feathered butterfly? Well, there is a lot more to bunny than just the egg hunt.

Another reason for the increased incidence of neglect is that rabbits are often "kennel and cage" and therefore change and their health deteriorates. "I received a Schauer in a long cage, placed in a hutch for six months and his health fell. The owner neglected his dog of two years after the arrival of his child," she said.

Ms Fong said that the SPCA's efforts to highlight animal abuse could have made people more aware of animal welfare, which in turn could have led to the welfare receiving more reports on neglect and abuse to the pet.

In case awareness on animal neglect, the SPCA will be organising an outreach event on Sept 25 at East Coast Park.

Speed up efforts to regulate pet trade, SPCA urges

AMIR HUSSAIN
amirhussain@mediacorp.com.sg

SINGAPORE - The rising number of abandoned pets has prompted the Society for the Prevention of Cruelty to Animals (SPCA) to call on the Agri-Food & Veterinary Authority (AVA) to "speed up efforts" to regulate the pet trade.

Last year, more than 800 pedigree dogs ended up at the SPCA while 1,169 small domestic animals were taken in, including 427 rabbits and 978 hamsters. This figure is "slightly higher than the two preceding years", said SPCA executive director Corinne Fong.

"The statistics are a sad reflection of animal welfare values - or the lack thereof - in our society today," she wrote in response to a Channel NewsAsia story on Singaporeans spending more on pets.

Action For Singapore Dogs, meanwhile, said the number of abandoned dogs "is increasing at a rate of 10 to 20 per cent year-on-year".

CONTINUED ON PAGE 4

FUNDRAISING

Our regular fundraising events brought good results this year, and we would like to thank all – volunteers, sponsors and participants - who supported these projects. We raised more than \$19,000 through the Furry Friends Fund 2012. For this project, our supporters took donation tins into their homes or offices for collection of their loose change. Close to 500 volunteers turned out for our Flag Day 2012, where we raised close to \$200,000. Whilst raising funds for our animals, the inspiring and dedicated volunteers of Flag Day 2012 showed us how much love there is for the animals and the SPCA cause. Our Fun Run 2012 saw 500 participants running, jogging or walking MacRitchie Reservoir's 5km Nature Trail on 2 June 2012 and we raised over \$12,000 this year.

Other fundraising initiatives

The SPCA was fortunate to have support from many individual and corporate initiatives during the year. The Emerald Hill Group donated proceeds from its anniversary parties from No. 5 Emerald Hill Cocktail Bar, Que Pasa, Ice Cold Beer and Coastes. The total income raised from their efforts was over \$12,000. SPCA committee member, Ms Ella Sherman, organised "SPCA's Drinks Evening" at the BQ Bar along Boat Quay Riverfront, raising around \$2,200. We are proud to be chosen by Deutsche Bank as the beneficiary for their "Charity of the Year" nomination, with us receiving \$9,000 in total.



	2011	2012
Furry Friends Fund	\$19,583.13	\$19,785.46
Flag Day	\$159,435.52	\$200,020.57
Fun Run	\$21,066.11	\$12,213.77
<u>Emerald Hill Group</u>		
• Bouncer's Birthday Party		\$318.36
• Coastes' Anniversary		\$585.95
• Emerald Hill's Anniversary		\$4,479.24
• Que Pasa's Anniversary		\$2,821.51
• Ice Cold Beer Anniversary		\$3,990.35
SPCA's Drinks Evening		\$2,244.55
Deutsche Bank		\$9,000.00

VOLUNTEERING

The SPCA currently has 664 volunteers in our database helping out with shelter operations, dog walking, adoption counsellors and sales events among other roles. We have also conducted 24 corporate visits at the shelter for companies such as Starbucks, Timberland, Standard Chartered and Bloomberg.

We currently conduct orientation sessions for new applicants once a month. These sessions give the new volunteers an insight into the volunteering roles that are available and how they can help in other ways such as being volunteer photographers for our major events.

The volunteer's appreciation tea session held on 20th October 2012 at the Hollandse Club was a success with the volunteers enjoying performances from an acoustic band and a magic show by Mr Siva Kunalen.

The SPCA volunteers had also helped out for our recent World Animal Day, mobile adoption drives, roadshows organized by the AVA, among other major ad-hoc events.



**SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS, SINGAPORE**

[Unique Entity No. S61SS0060B]

[IPC Reg. No. IPC000448]

[Registered under the Societies Act

(Chapter 311) in the Republic of Singapore]

**AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
30 JUNE 2012**

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STATEMENT BY THE MANAGEMENT COMMITTEE

In the opinion of the Management Committee, the accompanying financial statements set out on pages 5 to 31 are drawn up so as to give a true and fair view of the state of affairs of the Society as at 30 June 2012 and of its results of financial activities, the changes in funds and cash flows of the Society or the year then ended. At the date of this statement, there are reasonable grounds to believe that the Society will be able to pay its debts as and when they fall due. The Management Committee, comprising the following, authorised the issue of these financial statements on

Chairman Carla Barker

Vice Chairman Mary Soo Poh Hua

Secretary Sivakunalen s/o Dhoraisingam Samuel

Treasurer Tan Tok Jin

Committee Member Klaus Duss

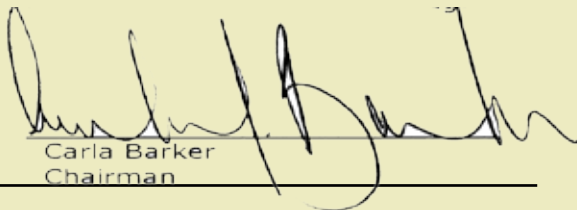
Committee Member Amanda Mary Grant

Committee Member Lilian Wang


Committee Member Dinesh Pasrasurum

Committee Member Ella Sherman

For and on behalf of the Management Committee,



Carla Barker
Chairman



Tan Tok Jin
Treasurer

Singapore, 23 OCT 2012 ✓

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Independent auditors' report to the members of:

SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, SINGAPORE

[Unique Entity No. S61SS0060B]

[IPC Reg. No. IPC000448]

[Registered under the Societies Act (Chapter 311) in the Republic of Singapore]

We have audited the accompanying financial statements of **Society for the Prevention of Cruelty to Animals, Singapore** (the "Society") set out on pages 5 to 31, which comprise the statement of financial position as at 30 June 2012, the statement of financial activities, the statement of changes in funds and the statement of cash flows for the financial year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the provisions of the Societies Act (Chapter 311), Charities Act (Chapter 37) and Singapore Financial Reporting Standards, and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition, that transactions are properly authorised and that they are recorded as necessary to permit the preparation of true and fair statement of financial activities and statement of financial position and to maintain accountability of assets.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Singapore Standards on Auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation of financial statements that give a true and fair view 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 controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Fiducia LLP

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Independent auditors' report to the members of:

SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, SINGAPORE

[Unique Entity No. S61SS0060B]

[IPC Reg. No. IPC000448]

[Registered under the Societies Act (Chapter 311) in the Republic of Singapore]

Opinion

In our opinion, the financial statements of the Society are properly drawn up in accordance with the provisions of the Societies Act (Chapter 311), Charities Act (Chapter 37) and Singapore Financial Reporting Standards so as to give a true and fair view of the state of affairs of the Society as at 30 June 2012, and the results, changes in funds and cash flows of the Society for the financial year ended on that date.

Report on Other Legal and Regulatory Requirements

In our opinion, the accounting and other records required by the Act to be kept by the Society have been properly kept in accordance with the provisions of the Act.

During the course of our audit, nothing has come to our attention that the 30% cap mentioned in Regulation 15 (1) of the Charities Act, Cap. 37 (Institutions of a Public Character) Regulations 2007 and as amended by Charities (Institutions of a Public Character) (Amendments) Regulations 2008 has been exceeded.

During the course of our audit, nothing has come to our attention that donation moneys are used for disbursements other than those in accordance with the objectives of the Society.



Fiducia LLP
Certified Public Accountants
Singapore

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2012

	Note	2012 S\$	2011 S\$
ASSETS			
Current assets			
Cash and cash equivalents	4	4,227,571	4,661,995
Deposits, prepayments and other receivables	5	692,087	154,778
Inventories	6	44,941	44,385
		<u>4,964,599</u>	<u>4,861,158</u>
Non-current assets			
Investments	7	757,850	764,000
Ravenscroft Trust Fund	8	4,082,576	4,130,558
Property, plant and equipment	9	80,995	173,739
		<u>4,921,421</u>	<u>5,068,297</u>
Total assets		<u>9,886,020</u>	<u>9,929,455</u>
LIABILITIES			
Current liabilities			
Accruals and other payables	10	106,876	165,766
NET ASSETS		<u>9,779,144</u>	<u>9,763,689</u>
UNRESTRICTED FUND			
Accumulated fund	11	2,404,983	2,616,581
Designated fund	12	2,500,000	2,500,000
RESTRICTED FUND			
Building fund	13	783,735	502,550
		<u>5,688,718</u>	<u>5,619,131</u>
CAPITAL TRUST FUND	14	4,082,576	4,130,558
FAIR VALUE RESERVE	15	7,850	14,000
		<u>9,779,144</u>	<u>9,763,689</u>

The accompanying notes form an integral part of these financial statements.

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 30 JUNE 2012

	Note	2012				2011			
		Unrestricted fund		Restricted fund	Total funds	Unrestricted fund		Restricted fund	Total funds
		Accumulated fund	Designated fund	Building fund		Accumulated fund	Designated fund	Building fund	
S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$		
INCOME									
Income from generated funds	16	1,739,864	0	0	1,739,864	1,721,434	0	502,550	2,223,984
Income from charitable activities	16	432,815	0	0	432,815	468,012	0	0	468,012
Other income	16	153,005	0	10,000	163,005	147,731	0	0	147,731
Total income		<u>2,325,684</u>	<u>0</u>	<u>10,000</u>	<u>2,335,684</u>	<u>2,337,177</u>	<u>0</u>	<u>502,550</u>	<u>2,839,727</u>
EXPENDITURES									
Costs of generating funds	17	10,614	0	0	10,614	4,870	0	0	4,870
Costs of charitable activities	17	1,699,887	0	0	1,699,887	1,504,419	0	0	1,504,419
Governance and administrative costs	17	555,596	0	0	555,596	633,156	0	0	633,156
Total expenditures		<u>2,266,097</u>	<u>0</u>	<u>0</u>	<u>2,266,097</u>	<u>2,142,445</u>	<u>0</u>	<u>0</u>	<u>2,142,445</u>
NET INCOME FOR THE FINANCIAL YEAR		59,587	0	10,000	69,587	194,732	0	502,550	697,282
TRANSFER OF FUNDS		(271,185)	0	271,185	0	0	0	0	0
FUNDS BROUGHT FORWARD		<u>2,616,581</u>	<u>2,500,000</u>	<u>502,550</u>	<u>5,619,131</u>	<u>2,421,849</u>	<u>2,500,000</u>	<u>0</u>	<u>4,921,849</u>
FUNDS CARRIED FORWARD		<u>2,404,983</u>	<u>2,500,000</u>	<u>783,735</u>	<u>5,688,718</u>	<u>2,616,581</u>	<u>2,500,000</u>	<u>502,550</u>	<u>5,619,131</u>

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CHANGES IN FUNDS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2012

	Unrestricted fund		Restricted fund	Total funds S\$
	Accumulated fund S\$	Designated fund S\$	Building fund S\$	
2012				
Balance at beginning of the financial year	2,616,581	2,500,000	502,550	5,619,131
Net income for the financial year	59,587	0	10,000	69,587
Transfer of funds	(271,185)	0	271,185	0
Balance at end of the financial year	<u>2,404,983</u>	<u>2,500,000</u>	<u>783,735</u>	<u>5,688,718</u>

	Unrestricted fund		Restricted fund	Total funds S\$
	Accumulated fund S\$	Designated fund S\$	Building fund S\$	
2011				
Balance at beginning of the financial year	2,421,849	2,500,000	0	4,921,849

STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2012

	Note	2012 S\$	2011 S\$
Cash flows from operating activities			
Net income for the financial year		69,587	697,282
Adjustments for:			
- Depreciation of property, plant and equipment	9	105,100	109,295
- Loss on disposal of property, plant and equipment		3,589	1,510
- Net income from Ravenscroft Trust Fund	16	(102,702)	(95,550)
- Dividend income from investment	16	(21,281)	(14,610)
- Interest income	16	(33,660)	(32,523)
Operating cash flow before working capital changes		20,633	665,404
Changes in operating assets and liabilities			
- Deposits, prepayments and other receivables		(530,157)	(10,253)
- Inventories		(556)	(8,717)
- Accruals and other payables		(58,890)	53,256
Cash (used in) / generated from operations		(568,970)	699,690
Interest received		189	324
Net (used in) / cash provided by operating activities		(568,781)	700,014
Cash flows from investing activities			
Dividend income		21,281	14,610
Income received from Ravenscroft Trust Fund		95,550	70,335
Interest received		33,471	32,199
Purchase of investment assets	7	0	(500,000)
Purchases of property, plant and equipment	9	(15,945)	(32,542)
Net cash provided by / (used in) investing activities		134,357	(415,398)
Net (decrease) / increase in cash and cash equivalents		(434,424)	284,616
Cash and cash equivalents at beginning of financial year		4,661,995	4,377,379
Cash and cash equivalents at end of financial year	4	<u>4,227,571</u>	<u>4,661,995</u>
Cash and cash equivalents comprise:			
Cash on hand		2,000	2,000
Cash in bank		382,961	990,996
Fixed deposits		3,842,610	3,668,999
	4	<u>4,227,571</u>	<u>4,661,995</u>

The accompanying notes form an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2012

These notes form an integral part of and should be read in conjunction with the accompanying financial statements.

1. General information

Society for the Prevention of Cruelty to Animals, Singapore (“the Society”) is registered with the Registrar of Societies under Societies Act (Chapter 311) in Singapore on 30 March 1961. Its registered address and principal place of business is at 31 Mount Vernon Road, Singapore 368054.

The principal activity of the Society is to prevent cruelty and to promote kindness to animals and birds.

The Society is a charity registered under the Charities Act since 25 April 1984. It has been granted an Institutions of a Public Character (“IPC”) status for the period from 1 January 2012 to 31 December 2014.

2. Significant accounting policies

2.1 Basis of preparation

The financial statements have been prepared in accordance with Singapore Financial Reporting Standard (“FRS”), the disclosure requirements of the Societies Act (Chapter 311), Charities Act (Chapter 37) and Singapore Financial Reporting Standards. The financial statements have been prepared under the historical cost convention, except as disclosed in the accounting policies below.

These financial statements are presented in Singapore Dollar, which is the Society’s functional currency.

The preparation of these financial statements in conformity with FRS requires management to exercise its judgement in the process of applying the Society’s accounting policies. It also requires the use of certain critical accounting estimates and assumptions that affects the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of income and expenses during the financial year. Although these estimates are based on Management Committee’s best knowledge of current events and actions, actual results may ultimately differ from those estimates.

The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in Note 3.

Interpretations and amendments to published standards effective in 2010

The Society has adopted the new or revised FRS and Interpretations to FRS (INT FRS) that are mandatory for application from that date. Changes to the Society’s accounting policies have been made as required, in accordance with the relevant transitional provisions in the respective FRS and INT FRS.

2. Significant accounting policies (Cont'd)

2.1 Basis of preparation (Cont'd)

The following are the FRS and INT FRS that are relevant to the Society:

<u>FRS</u>	<u>Effective Date</u>	<u>Title</u>
FRS 1	1.1.2009	Presentation of financial statements
FRS 2	1.1.2009	Inventories
FRS 7	1.1.2009	Cash flow statements
FRS 8	1.1.2009	Accounting policies, changes in accounting estimates and errors
FRS 10	1.1.2007	Events after the balance sheet date
FRS 16	1.1.2009	Property, plant and equipment
FRS 17	1.1.2007	Leases
FRS 18	1.1.2005	Revenue
FRS 19	1.1.2009	Employee benefits
FRS 24	1.1.2011	Related party disclosures
FRS 32	1.2.2007	Financial instruments: Presentation
FRS 32	1.2.2009	Financial instruments: Presentation (Amendments)
FRS 36	1.1.2009	Impairment of assets
FRS 37	1.1.2006	Provisions, contingent liabilities and contingent assets
FRS 39	1.1.2005	Financial instruments: Recognition and measurement
FRS 107	1.1.2009	Financial instruments: Disclosures

The adoption of the above revised FRS did not result in any substantial changes to the Society's accounting policies

2.2 Revenue recognition

Revenue comprises the fair value of the consideration received or receivable for the services rendered in the ordinary course of the Society's activities. Revenue is recognised as follows:

2.2.1 Donations

Donations are taken up and accrued as and when they are committed. Uncommitted donations, income from charity events and all income except as listed below, are recognised on receipt basis. Donations in kind are recognised when the fair value of the assets received can be reasonably ascertained.

Cash donations, which are still in collection boxes at public premises or are in transit to the Society are not recognized as income until they have been received by the Society.

2.2.2 Subscriptions

Members' subscriptions are included in the financial statements on receipt basis. Subscriptions in arrears have not been taken into the financial statements.

2.2.3 Interest income

Interest income is recognised on a time proportion basis using the effective interest method.

2.2.4 Other income

Other income is recognized when incurred.

2. Significant accounting policies (Cont'd)

2.3 Property, plant and equipment

2.3.1 Measurement

Land and buildings are initially recognized at cost. Buildings and leasehold land are subsequently carried at the revalued amounts less accumulated depreciation and impairment losses.

Land and buildings are revalued by independent professional valuers on a triennial basis and whenever their carrying amounts are likely to differ materially from their revalued amounts. When an asset is revalued, any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset. The net amount is then restated to the revalued amount of the asset.

Increases in carrying amounts arising from revaluation, including currency translation differences, are recognized in the asset revaluation reserve, unless they offset previous decreases in the carrying amounts of the same asset, in which case, they are recognized in the profit or loss. Decreases in carrying amounts that offset previous increases of the same asset are recognized against the asset revaluation reserve. All other decreases in carrying amounts are recognized as a loss in the statement of comprehensive income.

All other items of property, plant and equipment are initially recognised at cost and subsequently carried at cost less accumulated depreciation and accumulated impairment losses. The cost of an item of property, plant and equipment includes its purchase price and any costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

2.3.2 Depreciation

Depreciation on property, plant and equipment is calculated using the straightline method to allocate their depreciable amounts over their estimated useful lives. The annual depreciation rates are as follows:

	Useful lives
Leasehold building	28 years
Equipment	2 to 8 years
Motor vehicles	5 years
Building expansions and renovations	remaining lease period

The residual values and useful lives of property, plant and equipment are reviewed, and adjusted as appropriate, at each reporting date. The effects of any revision of the residual values and useful lives are included in the statement of financial activities for the financial year in which the changes arise.

2.3.3 Subsequent expenditure

Subsequent expenditure relating to property, plant and equipment that has already been recognised is added to the carrying amount of the asset only when it is probable that future economic benefits associated with the item will flow to the Society and the cost of the item can be measured reliably. Other subsequent expenditure is recognised as repair and maintenance expenses in the statement of financial activities during the financial year in which it is incurred.

2.3.4 Disposal

On disposal of an item of property, plant and equipment, the difference between the net disposals proceeds and its carrying amount is taken to the statement of financial activities.

2. Significant accounting policies (Cont'd)

2.4 Impairment of nonfinancial assets

Property, plant and equipment are reviewed for impairment whenever there is any indication that these assets may be impaired. If any such indication exists, the recoverable amount (i.e. the higher of the fair value less cost to sell and value in use) of the assets is estimated to determine the amount of impairment loss.

For the purpose of impairment testing of the assets, recoverable amount is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. If this is the case, recoverable amount is determined for the cashgenerating unit (CGU) to which the asset belongs.

If the recoverable amount of the asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. The impairment loss is recognised in the statement of financial activities.

An impairment loss for an asset is reversed if there has been a change in the estimates used to determine the assets' recoverable amount since the last impairment loss was recognised. The carrying amount of an asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised for the asset in prior years. A reversal of impairment loss for an asset is recognised in the statement of financial activities.

2.5 Inventories

Goods for resale, animal foods, medical supplies, and consumables, are stated at the lower of cost and net realizable value. Cost is determined on a firstin, firstout basis. Provision is made for obsolete, slowmoving and defective stock in arriving at net realizable value.

2.6 Financial assets

2.6.1 Classification

The Society classifies its financial assets in the following categories: loans and receivables and financial assets, availableforsale. The classification depends on the purpose for which the assets were acquired. Management determines the classification of its financial assets at initial recognition and reevaluates this designation at every reporting date.

Loans and receivables

Loans and receivables are nonderivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except those maturing later than 12 months after the reporting date, which are classified as noncurrent assets. Loans and receivables are classified within "Trade and other receivables" and "Cash and cash equivalents" on the statement of financial position.

Financial assets, available-for-sale

Financial assets, available-for-sale is nonderivative financial assets that are either designated in this category or not classified in any of the other categories as prescribed in FRS 39. They are included in noncurrent assets unless management intends to dispose of the assets within 12 months after the reporting date.

2. Significant accounting policies (Cont'd)

2.6 Financial assets (Cont'd)

2.6.2 Recognition and derecognition

Usual purchases and sales of financial assets are recognized on tradedate – the date on which the Society commits to purchase or sell the asset.

Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Society has transferred substantially all risks and rewards of ownership. On disposal sale of a financial asset, the difference between the net sale proceeds and its carrying amount is taken to the statement of financial activities. Any amount in the fair value reserve relating to that asset is also taken to the statement of financial activities.

2.6.3 Initial measurement

Financial assets are initially recognised at fair value plus transaction costs.

2.6.4 Subsequent measurement

Financial assets, availableforsale are subsequently carried at fair value. Loans and receivables and financial assets, heldto maturity is subsequently carried at amortized cost using the effective interest method.

Interest and dividend income on financial assets, availableforsale are recognized separately in income. Changes in the fair values of debt securities (ie monetary items) denominated in foreign currencies are analysed into currency translation differences on the amortised cost of the securities and other changes; the currency translation differences are recognized in profit or loss and the other changes are recognized in the fair value reserve. Changes in the fair values of availableforsale equity securities (ie nonmonetary items) are recognized in the fair value reserve, together with the related currency translation differences.

2.6.5 Impairment

The Society assesses at each reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired and recognises an allowance for impairment when such evidence exists.

Loans and receivables

Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganization, and default or delinquency in payments are considered indicators that the receivable is impaired.

An allowance for impairment of loans and receivables including trade and other receivables, is recognized when there is objective evidence that the Society will not be able to collect all amounts due according to the original terms of the receivables.

The amount of the allowance is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. When the amount becomes uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are recognized against the same line item in profit or loss.

The allowance for impairment loss account is reduced through profit or loss in a subsequent period when the amount of impairment losses decreases and the related decrease can be objectively measured. The carrying amount of the asset previously impaired is increased to the extent that the new carrying amount does not exceed the amortised cost

Significant accounting policies (Cont'd)

2.6 Financial assets (Cont'd)

2.6.5 Impairment (Cont'd)

had no impairment been recognized in prior periods.

Financial assets, available-for-sale

In the case of an equity security classified as availableforsale, a significant or prolonged decline in the fair value of the security below its cost is considered an indicator that the When there is objective evidence that an availableforsale asset is impaired, the cumulative loss that has been recognized directly in the fair value reserve is removed from the 2. fair value reserve within equity and recognized in the statement of financial activities. The cumulative loss is measured as the difference between the acquisition cost (net of any principal repayments and amortization) and the current fair value, less any impairment loss on that financial asset previously recognized as an expense in statement of financial activities.

Impairment losses on equity instruments classified as availableforsale financial assets are not reversed through the statement of financial activities.

2.7 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits and, shortterm and highly liquid investments that are readily convertible to known amounts of cash which are subject to an insignificant risk of changes in value.

2.8 Investments

Managed investment of Ravenscroft Trust Fund and investment in quoted equity shares held on a longterm basis are classified as availableforsale investments.

They are initially measured at fair value plus directly attributable transaction costs. After initial recognition, they are measured at fair value at each reporting date.

Unrealised gains and losses arising from changes in fair value of managed investment of Ravenscroft Trust Fund and investment in quoted equity shares are recognized directly in the Capital Trust Fund and fair value reserve respectively. When these investments are disposed of or are determined to be impaired, at which time the cumulative gain or loss previously recognized in the Capital Trust Fund or fair value reserve is included on the statement of financial activities for the period.

2.9 Other payables

Other payables are initially recognised at fair value, and subsequently carried at amortised cost, using the effective interest method.

2.10 Fair value estimation of financial assets and liabilities

The carrying amounts of current financial assets and liabilities, carried at amortized cost, approximate their fair values due to their shortterm nature.

The fair values of financial assets traded in active markets (such as exchangetraded and overthecounter securities and derivatives) are based on quoted market prices at the reporting date. The quoted market prices used for financial assets are the current bidprices. The appropriate quoted market prices for financial liabilities are the current asking prices.

Significant accounting policies (Cont'd)**2.10 Fair value estimation of financial assets and liabilities (Cont'd)**

The fair values of financial instruments that are not traded in an active market are determined by using valuation techniques. The Society uses a variety of methods and makes assumptions that are based on market conditions existing at each reporting date. Where appropriate, quoted market prices or dealer quotes for similar instruments are used. Valuation techniques, such as discounted cash flow analyses, are also used to determine the fair values of the financial instruments.

The fair values of forward currency contracts are determined using actively quoted forward currency exchange rates at the statement financial position date. The fair values of interest rate swaps are calculated as the present value of the estimated future cash flows discounted at actively quoted interest rate.

The fair values of noncurrent financial liabilities carried at amortized cost are estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Society for similar financial liabilities.

2.11 Provisions for other liabilities and charges

Provisions for other liabilities and charges are recognised when the Society has a present legal or constructive obligation as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation and the amount has been reliably estimated.

2.12 Currency translation

Transactions denominated in a currency other than Singapore Dollar (“foreign currency”) are translated into Singapore Dollar using the exchange rates prevailing at the dates of the transactions. Currency translation gains and losses resulting from the settlement of such transactions and from the translation at the closing rate at the reporting date of monetary assets and liabilities denominated in foreign currencies are recognized in the statement of financial activities.

2.13 Leases*Finance leases*

Leases of property, plant and equipment where the Society assumes substantially all the risks and rewards of ownership are classified as finance leases. Finance leases are capitalized at the inception of the lease at the lower of the fair value of the leased property or the present value of the minimum lease payments. Each lease payment is allocated between the liability and finance charges so as to achieve a constant rate on the finance balance outstanding. The corresponding rental obligations, net of finance charges, are shown on the statement of financial position. The interest element of the finance cost is taken to the statement of financial activities over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

The property, plant and equipment acquired under finance leases are depreciated over the shorter of the useful life of the asset or the lease term.

Operating leases

Leases of assets in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are taken to the statement of financial activities on a straightline basis over the period of the lease. When an operating lease is terminated before the lease period has expired, any payment required to be made to the lessor by way of penalty is recognized as an expense in the period in which termination takes place.

Significant accounting policies (Cont'd)**2.13 Leases(Cont'd)**

Rental on operating lease is charged to statement of financial activities. Contingent rents are recognized as an expense in the statement of financial activities in the financial year in which they are incurred.

2.14 Related parties

Related parties are entities with one or more common management committee members. Parties are considered to be related if one party has the ability to control the other party or exercise influence over the party in making financial and operating decisions.

2.15 Employee compensation*Employee defined contribution plan*

The Society contributes to the Central Provident Fund (“CPF”), a defined contribution plan regulated and managed by the Government of Singapore, which applied to the majority of the employees. The Society’s contributions to CPF are charged to the income and expenditure statement in the period to which the contributions relate.

Employee leave entitlements

Employee entitlements to annual leave are recognized when they accrue to employees. Accrual is made for the estimated liability for unconsumed leave as a result of services rendered by employees up to the reporting date.

3. Critical accounting estimates, assumptions and judgements

Estimates, assumptions and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical judgements in applying the entity’s accounting policies

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are discussed below.

Allowance for impairment of receivables and nonfinancial assets

The Society reviews the adequacy of allowance for impairment of receivables at each closing by reference to the ageing analysis of receivables, and evaluates the risks of collection according to the credit standing and collection history of individual debtor. If there are indications that the financial position of a debtor has deteriorated resulting in an adverse assessment of his risk profile, an appropriate amount of allowance will be provided.

Property, plant and equipment are tested for impairment whenever there is any objective evidence or indication that these assets may be impaired. This requires an estimation of the value in use of the cashgenerating units. Estimating the value in use requires the Society to make an estimate of the expected future cash flows from the cashgenerating units and also to choose a suitable discount rate in order to calculate the present value of those cash flows.

Significant accounting policies (Cont'd)

3. Critical accounting estimates, assumptions and judgements (Cont'd)

Estimated useful lives of property, plant and equipment

The Society reviews annually the estimated useful lives of property, plant and equipment based on factors such as the Society's plans and strategies, expected level of usage and future technological developments. It is possible that future results of operations could be materially affected by changes in these estimates brought about by changes in the factors mentioned.

4. Cash and cash equivalents

For cash flow statement purposes, cash and cash equivalents comprise the following:

	2012 S\$	2011 S\$
Fixed deposits		
With maturity dates:		
– Less than three months	1,216,926	1,066,298
– More than three months but less than twelve months	<u>2,625,684</u>	<u>2,602,701</u>
	3,842,610	3,668,999
Cash in bank	382,961	990,996
Cash on hand	<u>2,000</u>	<u>2,000</u>
	<u><u>4,227,571</u></u>	<u><u>4,661,995</u></u>

The fixed deposits have interest rates ranging from 0.79% to 1.25% (2011: 0.56% to 1.10%) per annum.

At the reporting date, the carrying amounts of cash and cash equivalents approximated their fair values.

5. Deposits, prepayment and other receivables

	Note	2012 S\$	2011 S\$
Deposits		9,045	4,660
Prepayments		543,168	14,431
Other receivables:			
– Net income from Ravenscroft Trust Fund	8	102,702	95,550
– Accrued interests		20,404	18,053
– Sundry receivables		<u>16,768</u>	<u>22,084</u>
		<u><u>692,087</u></u>	<u><u>154,778</u></u>

The prepayments includes the amount of S\$514,470 representing the payment of premium, GST, processing fee and fee for issuance of Certificate of Title of the Society's new premises at Sungei Tengah Road (see Note 12).

At the reporting date, the carrying amounts of deposits, prepayment and other receivables approximated their fair values.

6. Inventories

	2012 S\$	2011 S\$
SPCA souvenirs	16,121	13,321
Medical supplies	19,184	17,194
Animal feeds	<u>9,636</u>	<u>13,870</u>
	<u>44,941</u>	<u>44,385</u>

The cost of inventories recognized as an expense and included in "cost of goods sold" amounted to S\$219,197 (2011: S\$201,308).

7. Investments

	2012 S\$	2011 S\$
Quoted equity shares, at fair value	<u>757,850</u>	<u>764,000</u>

The movement during the financial year is as follows:

	Note	2012 S\$	2011 S\$
Balance at beginning of the financial year		764,000	249,850
Additions during the year		0	500,000
Changes in fair value	15	<u>(6,150)</u>	<u>14,150</u>
Balance at end of the financial year		<u>757,850</u>	<u>764,000</u>

The fair value of the investment is based on the quoted closing market price on the last day of the financial year. The investments offer the Society dividend income at 4.50% (2011: 4.50%) per annum.

8. Ravenscroft Trust Fund

	Note	2012 S\$	2011 S\$
Quoted equity shares, at fair value		2,582,030	2,432,111
Quoted bonds, at fair value		0	253,802
Fixed deposits		1,543,906	1,507,278
Cash in bank		55,227	24,986
Accrued interest income		4,026	9,592
Prepayments		389	0
Accounts payables		(300)	(1,661)
		<u>4,185,278</u>	<u>4,226,108</u>
Transfer to other receivables	5	(102,702)	(95,550)
		<u>4,082,576</u>	<u>4,130,558</u>

The movement during the financial year is as follows:

	Note	2012 S\$	2011 S\$
Balance at beginning of year		4,130,558	3,931,919
Net Income from investments of Trust Fund	16	102,702	95,550
		<u>4,233,260</u>	<u>4,027,469</u>
Transfer to other receivables	5	(102,702)	(95,550)
Taken to Capital Trust fund	14	(47,982)	198,639
Balance at end of year		<u>4,082,576</u>	<u>4,130,558</u>

Ravenscroft Trust Fund is being managed by the Investment Council comprising of two advisers nominated by the Society and another two nominated by the Trustee.

Quoted equity shares offer the Society the opportunity for return through dividend income and fair value gains. They have no fixed maturity or coupon rates. The fair values of these shares are based on the quoted closing market prices on the last market day of the financial year. For the financial year 2010 / 2011, the quoted bonds have effective interest rate at 4.15% per annum and have maturity date of 19 December 2011.

9. Property, plant and equipment

	Balance at beginning of the year S\$	Additions S\$	(Disposals) S\$	Balance at end of the year S\$
2012				
Cost				
Leasehold building	935,000	0	0	935,000
Equipment	449,793	15,945	(142,251)	323,487
Motor vehicles	233,158	0	0	233,158
Building extensions and renovations	281,834	0	0	281,834
	<u>1,899,785</u>	<u>15,945</u>	<u>(142,251)</u>	<u>1,773,479</u>
	Balance at beginning of the year S\$	Depreciation charge S\$	(Written back/off) S\$	Balance at end of the year S\$
Accumulated depreciation				
Leasehold building	901,128	27,069	0	928,197
Equipment	374,105	30,959	(138,662)	266,402
Motor vehicles	213,113	11,803	0	224,916
Building extensions and renovations	237,700	35,269	0	272,969
	<u>1,726,046</u>	<u>105,100</u>	<u>(138,662)</u>	<u>1,692,484</u>
	Balance at beginning of the year S\$			Balance at end of the year S\$
Net book value				
Leasehold building	33,872			6,803
Equipment	75,688			57,085
Motor vehicles	20,045			8,242
Building extensions and renovations	44,134			8,865
	<u>173,739</u>			<u>80,995</u>

	Note	2012 S\$	2011 S\$
Depreciation charges were allocated as follows:			
- Costs of charitable activities	17	15,922	20,636
- Governance and administrative costs	17	89,178	88,659
		<u>105,100</u>	<u>109,295</u>

9. Property, plant and equipment (Cont'd)

	Balance at beginning of the year S\$	Additions S\$	(Disposals) S\$	Balance at end of the year S\$
2011				
Cost				
Leasehold building	935,000	0	0	935,000
Equipment	442,908	22,112	(15,227)	449,793
Motor vehicles	233,158	0	0	233,158
Building extensions and renovations	271,404	10,430	0	281,834
	<u>1,882,470</u>	<u>32,542</u>	<u>(15,227)</u>	<u>1,899,785</u>
	Balance at beginning of the year S\$	Depreciation charge S\$	(Written back/off) S\$	Balance at end of the year S\$
Accumulated depreciation				
Leasehold building	874,482	26,646	0	901,128
Equipment	354,424	33,398	(13,717)	374,105
Motor vehicles	197,516	15,597	0	213,113
Building extensions and renovations	204,046	33,654	0	237,700
	<u>1,630,468</u>	<u>109,295</u>	<u>(13,717)</u>	<u>1,726,046</u>
	Balance at beginning of the year S\$			Balance at end of the year S\$
Net book value				
Leasehold building	60,518			33,872
Equipment	88,484			75,688
Motor vehicles	35,642			20,045
Building extensions and renovations	67,358			44,134
	<u>252,002</u>			<u>173,739</u>

Equipment comprises office, clinical and sundry equipment, computer hardware and software, and fixtures.

10. Accruals and other payables

	2012 S\$	2011 S\$
Accruals	62,638	91,926
Other payables	<u>44,238</u>	<u>73,840</u>
	<u>106,876</u>	<u>165,766</u>

At the reporting date, the carrying amounts of accruals and other payables approximated their fair values.

11. Accumulated fund

	2012 S\$	2011 S\$
Balance at beginning of financial year	2,616,581	2,421,849
Net income for the financial year	59,587	194,732
Transfer of funds	<u>(271,185)</u>	<u>0</u>
Balance at end of financial year	<u>2,404,983</u>	<u>2,616,581</u>

Under the Society's Rule 22 in the event of the Society being dissolved, all debts and liabilities legally incurred on behalf of the Society shall be fully discharged and the remaining funds shall be donated to the Government or any charitable institutions of a public character approved under the Income Tax Act and charities registered under the Charities Act (Chapter 37).

12. Designated fund

	2012 S\$	2011 S\$
Balance at beginning and end of financial year	<u>2,500,000</u>	<u>2,500,000</u>

The Society is currently in dialogue with the concerned authorities to lease a plot of land, at Sungei Tengah Road, to construct its new premises from which the Society can continue its work for animal welfare. The estimated total cost to be incurred for the new premises is approximately S\$8 million. In this regards, it was deemed prudent to set aside the above fund towards this purpose. Once the Society has obtained approval for a new plot of land, this will be classified as a restricted fund and a fund raising campaign will be launched to raise funds for the remaining amount required.

13. Building fund

	2012 S\$	2011 S\$
Balance at beginning of financial year	502,550	0
Net income for the financial year	10,000	502,550
Transfer of funds	271,185	0
Balance at end of financial year	<u>783,735</u>	<u>502,550</u>

This fund is for the future construction of the Society's new building.

14. Capital Trust Fund

	Note	2012 S\$	2011 S\$
Balance at beginning of the financial year		<u>4,130,558</u>	<u>3,931,919</u>
Changes in fair value		(83,145)	122,884
Gain on sale of investments		36,239	76,204
Security expenses		<u>(1,076)</u>	<u>(449)</u>
	8	<u>47,982</u>	<u>198,639</u>
Balance at end of the financial year		<u>4,082,576</u>	<u>4,130,558</u>

The Capital Trust Fund comprises of proceeds from a donation by a supporter of the Society vested in 1990 in a trust fund (the "Ravenscroft Trust Fund") with HSBC Trustees (Singapore) Limited as Trustee of the fund. The Trustee shall invest the fund according to the directions of Investment Council comprising two advisors each nominated from time to time by the Society and the Trustees and in accordance with and subject to the powers and provisions of the Trust Deed. The Trustee may distribute part of the fund to the Society upon the direction of the Investment Council provided that no more than 10% of the fund may be distributed in any financial year unless approved by a special resolution passed by not less than 10% of the Senior and Life members of the Society in a general meeting.

The Trust may be terminated by special resolution of the members passed at an extraordinary general meeting of the Society and the cash investments and other property held on account of the fund shall be transferred to the Society or an approved IPC with similar activities as may be approved by the Commissioner of Charities in Singapore. This special resolution shall require the votes of at least 25% of the Senior and Life members of the Society.

15. Fair value reserve

	Note	2012 S\$	2011 S\$
Balance at beginning of the financial year		14,000	(150)
Changes in fair value	7	<u>(6,150)</u>	<u>14,150</u>
Balance at end of the financial year		<u>7,850</u>	<u>14,000</u>

16. Income

	2012				2011			
	Unrestricted fund		Restricted fund	Total funds	Unrestricted fund		Restricted fund	Total funds
	Accumulated fund	Designated fund	Building fund		Accumulated fund	Designated fund	Building fund	
S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	
Income from generating funds								
Voluntary income								
Donations								
Fund raising and general appeals - Tax-exempt	1,294,622	0	0	1,294,622	1,041,233	0	502,550	1,543,783
Collection boxes and other non-tax-exempt receipts	383,061	0	0	383,061	604,520	0	0	604,520
	<u>1,677,683</u>	<u>0</u>	<u>0</u>	<u>1,677,683</u>	<u>1,645,753</u>	<u>0</u>	<u>502,550</u>	<u>2,148,303</u>
Activities for generating funds								
Flag day street collection, excluding tax-exempt donations of S\$134,454 (2011: S\$38,146)	35,596	0	0	35,596	43,615	0	0	43,615
Furry friends collection	18,857	0	0	18,857	18,158	0	0	18,158
Fun run	4,372	0	0	4,372	11,314	0	0	11,314
Miscellaneous fund raising projects	3,356	0	0	3,356	2,594	0	0	2,594
	<u>62,181</u>	<u>0</u>	<u>0</u>	<u>62,181</u>	<u>75,681</u>	<u>0</u>	<u>0</u>	<u>75,681</u>
	<u>1,739,864</u>	<u>0</u>	<u>0</u>	<u>1,739,864</u>	<u>1,721,434</u>	<u>0</u>	<u>502,550</u>	<u>2,223,984</u>
Income from charitable activities								
Member's subscription								
Annual	45,185	0	0	45,185	38,290	0	0	38,290
Life	9,600	0	0	9,600	11,600	0	0	11,600
	<u>54,785</u>	<u>0</u>	<u>0</u>	<u>54,785</u>	<u>49,890</u>	<u>0</u>	<u>0</u>	<u>49,890</u>
Other income						0		
Adoption fees	66,501	0	0	66,501	57,721	0	0	57,721
Board and vaccinations	18,863	0	0	18,863	19,800	0	0	19,800
Proceeds from bulletin advertisements	4,508	0	0	4,508	2,770	0	0	2,770
Surrender fees	56,314	0	0	56,314	80,955	0	0	80,955
Sales of SPCA souvenirs and pet supplies	204,631	0	0	204,631	228,276	0	0	228,276
Transportation fees	20,605	0	0	20,605	26,300	0	0	26,300
Miscellaneous receipts	6,608	0	0	6,608	2,300	0	0	2,300
	<u>378,030</u>	<u>0</u>	<u>0</u>	<u>378,030</u>	<u>418,122</u>	<u>0</u>	<u>0</u>	<u>418,122</u>
	<u>432,815</u>	<u>0</u>	<u>0</u>	<u>432,815</u>	<u>468,012</u>	<u>0</u>	<u>0</u>	<u>468,012</u>

16. Income (Cont'd)

	Note	2012				2011			
		Unrestricted fund		Restricted fund	Total funds	Unrestricted fund		Restricted fund	Total funds
		Accumulated fund	Designated fund	Building fund		Accumulated fund	Designated fund	Building fund	
S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$		
Other income									
Net income from Ravenscroft Trust Fund	5	102,702	0	0	102,702	95,550	0	0	95,550
Government cash grant		5,250	0	0	5,250	5,035	0	0	5,035
Interests		33,660	0	0	33,660	32,523	0	0	32,523
Dividends		11,281	0	10,000	21,281	14,610	0	0	14,610
Miscellaneous		112	0	0	112	13	0	0	13
		<u>153,005</u>	<u>0</u>	<u>10,000</u>	<u>163,005</u>	<u>147,731</u>	<u>0</u>	<u>0</u>	<u>147,731</u>

17. Expenditures

	2012				2011				
	Unrestricted fund		Restricted fund	Total funds	Unrestricted fund		Restricted fund	Total funds	
	Accumulated fund	Designated fund	Building fund		Accumulated fund	Designated fund	Building fund		
S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$		
Costs of generating funds									
Fund raising events expenditures		<u>10,614</u>	<u>0</u>	<u>0</u>	<u>10,614</u>	<u>4,870</u>	<u>0</u>	<u>0</u>	<u>4,870</u>

17. Expenditures (Cont'd)

	Note	2012				2011			
		Unrestricted fund		Restricted fund	Total funds	Unrestricted fund		Restricted fund	Total funds
		Accumulated fund	Designated fund	Building fund		Accumulated fund	Designated fund	Building fund	
S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$		
Costs of charitable activities									
Operating expenses									
Animal food and supplies		72,993	0	0	72,993	55,518	0	0	55,518
Clinic running costs, medical supplies and veterinary services		267,276	0	0	267,276	262,522	0	0	262,522
Cost of SPCA souvenirs and pet supplies		99,679	0	0	99,679	106,463	0	0	106,463
Depreciation of property, plant and equipment	9	15,922	0	0	15,922	20,636	0	0	20,636
Public education and campaigns		25,711	0	0	25,711	18,378	0	0	18,378
Repairs and maintenance		19,898	0	0	19,898	27,622	0	0	27,622
Salaries, bonuses and CPF contributions	18	1,091,906	0	0	1,091,906	903,774	0	0	903,774
Vehicle expenses		79,504	0	0	79,504	58,133	0	0	58,133
Shelter miscellaneous expenses		3,081	0	0	3,081	1,036	0	0	1,036
		<u>1,675,970</u>	<u>0</u>	<u>0</u>	<u>1,675,970</u>	<u>1,454,082</u>	<u>0</u>	<u>0</u>	<u>1,454,082</u>
Publicity									
Advertisements		1,770	0	0	1,770	4,101	0	0	4,101
Annual report and AGM expenses		8,483	0	0	8,483	7,654	0	0	7,654
Bulletin magazines and SPCA newsletters		11,197	0	0	11,197	9,665	0	0	9,665
Entertainment		152	0	0	152	309	0	0	309
Promotions and campaigns – Public relations		37	0	0	37	28,217	0	0	28,217
Miscellaneous		2,278	0	0	2,278	592	0	0	592
		<u>23,917</u>	<u>0</u>	<u>0</u>	<u>23,917</u>	<u>50,538</u>	<u>0</u>	<u>0</u>	<u>50,538</u>
		<u>1,699,887</u>	<u>0</u>	<u>0</u>	<u>1,699,887</u>	<u>1,504,419</u>	<u>0</u>	<u>0</u>	<u>1,504,419</u>

17. Expenditures (Cont'd)

Note	2012				2011			
	Unrestricted fund		Restricted fund	Total funds	Unrestricted fund		Restricted fund	Total funds
	Accumulated fund	Designated fund	Building fund		Accumulated fund	Designated fund	Building fund	
S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	
Governance and administrative costs								
	1,732	0	0	1,732	4,219	0	0	4,219
	4,200	0	0	4,200	4,200	0	0	4,200
	9,849	0	0	9,849	3,704	0	0	3,704
	8,287	0	0	8,287	3,281	0	0	3,281
	2,695	0	0	2,695	3,238	0	0	3,238
9	89,178	0	0	89,178	88,659	0	0	88,659
	4,430	0	0	4,430	4,430	0	0	4,430
	13,762	0	0	13,762	12,885	0	0	12,885
	3,589	0	0	3,589	1,510	0	0	1,510
	1,241	0	0	1,241	199	0	0	199
	11,652	0	0	11,652	10,130	0	0	10,130
	6,994	0	0	6,994	14,899	0	0	14,899
	21,660	0	0	21,660	34,996	0	0	34,996
	8,834	0	0	8,834	9,496	0	0	9,496
18	304,402	0	0	304,402	375,471	0	0	375,471
	2,709	0	0	2,709	5,238	0	0	5,238
	6,509	0	0	6,509	6,552	0	0	6,552
	760	0	0	760	731	0	0	731
	18,301	0	0	18,301	15,126	0	0	15,126
	787	0	0	787	3,877	0	0	3,877
	34,025	0	0	34,025	30,315	0	0	30,315
	<u>555,596</u>	<u>0</u>	<u>0</u>	<u>555,596</u>	<u>633,156</u>	<u>0</u>	<u>0</u>	<u>633,156</u>

18. Staff costs

Included in the resources expended are the following staff costs:

	Note	2012 S\$	2011 S\$
CPF and SDF contributions		167,218	148,420
Salaries and bonuses		<u>1,229,090</u>	<u>1,130,825</u>
		<u>1,396,308</u>	<u>1,279,245</u>
The staff costs were allocated as follows:			
- Costs of charitable activities	17	1,091,906	903,774
- Governance and administrative costs	17	<u>304,402</u>	<u>375,471</u>
		<u>1,396,308</u>	<u>1,279,245</u>

19. Income tax

The Society is an approved charity under the Charities Act, Cap 37, as such it enjoys exemption from income tax under the provision of the Income Tax Act, Cap. 134.

20. Related party transactions

The Society is governed by the Management Committee. Members of the committee are volunteers and receive no monetary remuneration for their contribution.

The remuneration bands of the top three key executives follows:

Remuneration band (S\$)	2012 No. of personnel	2011 No. of personnel
Between S\$50,001 to \$100,000	3	3
S\$50,000 and below	<u>0</u>	<u>0</u>

21. Operating lease commitments

As at the reporting date, the Society has commitment for future minimum lease payments under non-cancellable operating lease as follows:

	2012 S\$	2011 S\$
Within one year	4,109	4,109
Later than one year but not more than five years	7,180	11,289
	<u>11,289</u>	<u>15,398</u>

22. Financial risk management

The Society does not have any written risk management policies and guidelines and the overall risk management is determined and carried out by the Management on an informal basis.

It does not hold or issue derivative financial instruments for trading purposes or to hedge against fluctuations, if any, in interest. The Society's exposure to financial risks associated with financial instruments is primarily the following:

Currency risk

The Society is not exposed to foreign exchange risk as most of its transactions are in Singapore Dollar.

Interest rate risk

The Society's exposure to changes in interest rates relates primarily to its fixed deposit accounts with the financial institutions. Its policy is to obtain the most favourable interest rates available in the market.

Market risk

Market risk is the risk that the value of the financial instrument will fluctuate due to changes in market prices whether these changes are caused by factors specific to individual security or its issuer or factors affecting all securities traded in the market. The Society's exposure to market risk is principally confined to Ravenscroft Trust Fund which is managed by an Investment Council comprising two advisers nominated by the Society and two nominated by Trustees.

Credit risk

As most of its revenue is recognised on a cash basis, the Society has minimal credit risk. Cash is placed with financial institutions with good standing.

Liquidity risk

The Society maintains a sufficient level of cash and cash equivalents to meet its operating financial requirements.

The responsibility for managing the above risks is vested in the Management Committee.

Fair values

The carrying amounts of the financial assets and liabilities recorded in the financial statements of the Society approximate their fair values due to their short-term nature.

23. Reserve position and policy

The Society's reserve position for financial year ended 30 June 2012 is as follows:

		2012	2011	Increase/ (Decrease)
		S\$'000	S\$'000	%
A	Unrestricted Funds			
	– Accumulated fund	2,405	2,617	(8)
	– Designated fund	2,500	2,500	0
B	Restricted Funds			
	– Building fund	784	503	56
C	Endowment Funds	N/A	N/A	N/A
D	Total Funds	5,689	5,620	1
E	Total Annual Operating Expenditure	2,266	2,142	6
F	Ratio of Funds to Annual Operating Expenditure (A/E)	1.06	1.22	(13)

Reference:

C. An endowment fund consists of assets, funds or properties, which are held in perpetuity, which produce annual income flow for a foundation to spend as grants.

D. Total Funds include unrestricted, restricted / designated and endowment funds.

E. Total Annual Operating Expenditure includes expenses related to Cost of Charitable Activities and Governance and Other Operating and Administration expenses.

The Society's Reserve Policy is as follows:

The Society shall maintain an appropriate level of reserves to ensure long-term financial stability but shall not build up excessive reserves. It intends to maintain reserves at two times the annual operating expenses in anticipation of the costs escalation when it moves to its new premises, which is three times its current area.

The Society intends to use the reserves in the following manner in financial year 2013 / 2014:

a. Building fund – Construction of infrastructures and outfitting in the new premises. In the event there is remainder fund, the unused fund shall be transferred to unrestricted general reserves

to pay for cost relocation and operating expenses.

b. Designated fund – This will be drawn when the Building fund is exhausted.

The Board makes quarterly reviews of the amount of the reserves that are required to ensure that they are adequate to fulfil the Society's continuing obligations.

24. Authorisation of financial statements

These financial statements were authorised for issue in accordance with a resolution of the Management Committee on 23 OCT 2012

ACKNOWLEDGEMENTS

Without the tireless support of volunteers, sub-committees and partners, the SPCA would not be able to do the work that we do. We extend our heartfelt and tremendous gratitude to every one who has contributed in any way to our shelter, fundraising, administration, education and promotions. These also include the kind members of public who help us in our rescue work by alerting us, and often lending a helping hand, to the plight of sick, injured, distressed or abused animals every day. Listed below are just a few of the many who have helped the SPCA this past year. We apologise if we have inadvertently left anyone out.

- ST701
- A Navanitha
- Acacia Veterinary Clinic
- Achieva Vending Pte Ltd
- ACRES
- Action for Singapore Dogs
- Ad Lot
- Agri-Food & Veterinary Authority
- AMK Veterinary Clinic
- American Women's Association
- Animal and Avian Veterinary Clinic
- Animal Lovers League
- Animal Medical Centre (Vet@RV)Pte Ltd
- Big O Café & Restaurant
- Blooie's Roadhouse
- Books Actually
- Books of Hope Team
- Breeks Café
- Bukit Panjang Plaza
- C.K. Tang Ltd
- Café Verde at the Botanics
- Cat Welfare Society
- Cathay Cineplexes Pte Ltd
- Cathay Organisation Pte Ltd
- Causeway Point Shopping Centre
- Centrepoint Shopping Centre
- Chatsworth East International School
- Cheng Kim Loke Foundation
- Cold Storage Singapore Pte Ltd
- Richard Copping
- Cycle & Carriage France Pte Ltd
- Doggie Style Cafe
- Emerald Hill Group
- Eng Wah Organisation
- Estate of Eric Choa Watt Chiang
- Estate of Marjorie Joyce Doggett
- Euphoria @ Spa
- Fatin Nadiah Masud
- Frasers Centrepoint
- Giant Hypermart
- Goldman Sachs Futures
- Happy Philatelic Society
- Hard Rock Café
- Harry's
- House Rabbit Society of Singapore
- Nicola Hwang
- Island Creamery
- Island Veterinary Clinic
- James Tan Veterinary Centre
- Julia Gabriel Centre for Learning
- Kang Nee
- Keppel Offshore Marine
- Lai Siew Kuen
- LAWHUB LLC
- Christopher Liew
- Light of Life Veterinary Clinic and Services
- Lim Teng Hong
- Marche Restaurant International
- Masmagroomers Pet Grooming Centre Pte Ltd
- Metro
- Mount Pleasant Animal Hospital
- Mount Pleasant Animal Clinic (Bedok)
- Mount Pleasant Animal Clinic (East)
- Mount Pleasant Animal Clinic (North)
- Mount Pleasant Animal Centre (Redhill)
- Mount Pleasant Animal Clinic (Spring side)
- Mount Pleasant Animal Clinic (West)
- Naturally Plus Direct Marketing Pte Ltd
- Ellen Ng
- Noah's Ark Cares
- NTUC Fairprice Co-operative Ltd
- NYDC Café & Restaurant
- O'Brien's Irish Sandwich Bar
- Ong Shu Chun
- Douglas Ooi Thean Seng
- Our Pet Shop
- Parkway Parade Shopping Centre
- Pavilion Foundation Ltd
- Paw Veterinary Clinic
- Pets Channel
- Pet Care Centre & Clinic
- Pet Clinic
- Pet Lovers Foundation
- Plaza Singapura
- Dr Poon Yuet Foong
- Raffles Town Club
- Red Ad
- Rivervale Mall
- Shaw Organisation
- Shaw House
- Singapore Cat Club
- Singapore Kennel Club
- Singapore Press Holdings Ltd
- Smith's Authentic British Fish and Chips
- Desmond Soon
- SPCA Bulletin advertisers
- SPCA kennel, cattery and nursery sponsors
- SPCA staff and consultant veterinarians
- Starbucks Give2Asia
- Sun Plaza
- Suntec City Mall
- Tampines Mall
- Stephanie Tan
- The Animal Doctors Pte Ltd
- The Better Toy Store
- The Cathay
- The Heeren
- The Joyous Vet
- The Straits Times Classifieds
- The Wine Company Pte Ltd
- Tian Kong & Kancanara Buddhist Temple
- Toby's The Dessert Asylum
- Town Vets Animal Clinic Pte Ltd
- Ture Pte Ltd
- TP Animal Clinic (Temasek Polytechnic)
- Dr Kenneth Tong
- Jason Wang
- Cynthia Wee
- Wee Khim
- Edwin Wong
- Wood Would
- X'clusive Home Pte Ltd



**A COMPASSIONATE SINGAPORE
WHERE ALL ANIMALS ARE TREATED
WITH KINDNESS AND RESPECT.**



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