



**SPCA SINGAPORE**

# Annual Report 2024

**1 July 2023 – 30 June 2024**

[www.sPCA.org.sg](http://www.sPCA.org.sg)





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# About the SPCA

The Society for the Prevention of Cruelty to Animals (SPCA) was set up in 1947 and registered under the Societies Act on 30 March 1961, ROS 1055/47. It is a registered animal welfare charity with Institution of Public Character status.

The SPCA relies on donations and fundraising activities to run its animal welfare services. Over \$4,000,000 is required annually to carry out our animal welfare work.

## MISSION

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

## VISION

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

## CORE VALUES

Stewardship  
Professionalism  
Compassion  
Agility

## SERVICES

- 24/7 emergency animal rescues
- Animal cruelty and welfare investigations
- Shelter for over 200 sick, injured, abused, abandoned, and unwanted pets and community animals every month
- Singapore's only not-for-profit Community Animal Clinic
- Adoption programme (includes the Project ADORE scheme for Singapore Special dogs) and foster care for animals in need
- Special operations to provide relief to guardians who can no longer care for their pets
- Lost and found services for pets
- Education and outreach programmes
- Advocacy for pertinent animal welfare issues
- Management of the nationwide, government-funded Trap-Neuter-Release-Manage (TNRM) programme for dogs

# A message from our Chairperson

I am honoured to present the SPCA's Annual Report as we commemorate our 77th year of safeguarding animal welfare in Singapore. While we have made great strides in advancing several key areas, the year has not been without its challenges.

This year, the SPCA has helped 4,731 animals through our core services. Our Community Animal Clinic, the only one of its kind in Singapore, performed 788 surgeries and carried out 8,193 consultations. I am proud to share that this also marks our fifth consecutive year where no healthy or treatable animal has been euthanised. We also recorded the lowest number of humane euthanasias and animal deaths in our history.

Despite these accomplishments, we face sobering realities. We have experienced the lowest number of adoptions in our history, while the number of cruelty cases has reached a 12-year high. We recognise that in order to truly elevate animal welfare standards, we must focus on both preventive efforts and direct interventions.

On the advocacy front, we collaborated closely with the Animal & Veterinary Service (AVS) to offer feedback on improving the protection of our feline friends. We are proud to see the introduction of the Cat Management Framework, a crucial first step towards the humane management of community cats, while also deterring the abandonment and neglect of pet cats.

We engaged 9,680 young people through our education programmes, including the launch of our inaugural VOICE conference, a platform that aims to inspire the next generation of animal advocates. Beyond education, we extended our outreach through preventive health initiatives, such as free health screenings for pets from low-income households.

None of this would have been achievable without our dedicated staff, who have shown remarkable resilience in the face of adversity. Despite the physical and emotional toll, they have remained compassionate and committed to upskilling themselves to provide the best possible care for the animals in our charge.

Over the past year, my fellow Management Committee members and I have focused on charting a strategic path for the SPCA's future. While our commitment to animal care and education remains strong, we recognise the need to elevate our efforts in the years ahead. In addition to addressing low adoption rates and rising cruelty cases, we are planning for the long-term sustainability of the SPCA's work, both financially and mission-wise, especially as we approach the final seven years of our lease.

As we enter a new year, our mission is clearer than ever: to combat cruelty, elevate welfare standards, and advocate for policies that prioritise the well-being of animals. I extend my heartfelt thanks to our donors, supporters, members, partners, volunteers, and staff for standing with us in our mission to protect and care for animals.

**Teresa Chiu**  
Chairperson  
SPCA Singapore



# A message from our Executive Director

On behalf of the SPCA team, I am thankful to all our supporters for being with us through another extraordinary year.

The achievements outlined in this annual report are the result of a dedicated community uniting to support every animal's journey. We are very grateful to have you alongside us in this important work. While our staff and Management Committee members have devoted their time to ensuring every animal receives the best possible care and outcome, this could not have been possible without your trust and generosity.

We have seen progress in some areas of animal welfare. Notably, the new cat licensing system demonstrates that our advocacy efforts are gaining momentum. We will continue to speak up for other critical animal welfare issues, such as regulating the use of aversive training tools, advocating for greater accountability within the pet-related industry, and addressing how we can reduce the abandonment and neglect of pets.

There have been early successes in our efforts to empower pet owners to adopt more responsible pet care practices. Through our free pet health screenings, we have helped pet owners prioritise timely health checks, safeguarding their pets' current well-being while preventing rising veterinary costs in the future due to neglected health issues.

We have also devoted resources towards assisting animals living in hoarding or other challenging circumstances, for a more positive and lasting impact for animals and their owners in the long run.

We have also devoted resources towards assisting animals living in hoarding or other challenging circumstances, for a more positive and lasting impact for animals and their owners in the long run.

While all our upstream efforts are vital, it is ultimately the animals we care for who matter most. In this annual report, you will read about the many remarkable recoveries and heartwarming stories of animals who have found a second chance at a happy life. But we must also remember those who may not have been as fortunate.

Missy is a cat who first came to the SPCA in 2019. She was adopted, only to be surrendered again in 2023 due to health issues. At 9 years old, Missy had endured multiple surgeries, including the removal of mammary tumours and a pelvic repair. Despite her pain and discomfort, Missy remained a gentle girl. She eventually grew to enjoy her baths so much that we affectionately named her wash area 'Missy's Happy Spot.'

Despite our best efforts, Missy's health declined and she passed away in April this year, surrounded by her caregivers. Though she did not spend her final moments in a home, we take comfort in knowing that she was showered with love till the very end.

Missy's life and those like hers remind us that we do what we do to ensure no animal gets left behind. With your support and kindness, we will keep advocating, caring, and making a difference.

Thank you for being a part of this journey.

**Aarthi Sankar**  
Executive Director,  
SPCA Singapore



# Year In Review

## 4,731

ANIMALS SUPPORTED ACROSS OUR VARIOUS SERVICES



**865**  
animals rescued



**1,031**  
emergency calls attended to



**788**  
surgeries performed



**8,193**  
clinic consultations



**1,972**  
new patients



**907**  
pets from low-income households received vet care



**196**  
animals on average came through our doors each month



**433**  
animals adopted



**116**  
animals sterilised under TNRM



**0**  
euthanasia of healthy and treatable animals



**1,033**  
cruelty and welfare cases investigated



**187**  
animals rescued from hoarding



**9,680** youth, **429** volunteers, **39** partners, and **130** fosterers walked this journey with us!

## SHELTER STATISTICS

	Canine	Feline	Others	Total
<b>Beginning shelter count (1 July 2023)</b>	56	106	22	184
<b>LIVE ANIMAL INTAKE</b>				
Public surrender	217	130	25	372
Non-emergency intake	56	109	83	248
Emergency rescues	32	492	11	535
<b>TOTAL LIVE INTAKE</b>	<b>305</b>	<b>731</b>	<b>119</b>	<b>1155</b>
<b>OUTGOING</b>				
Adoptions	108	240	85	433
Transfers to other organisations	1	0	14	15
Lost animals reunited with owner / claimed / released	176	276	7	459
Died in shelter care	12	152	14	177
Escaped from shelter	1	1	0	2
<b>EUTHANASIA</b>				
Healthy	0	0	0	0
Aggression-related	0	0	0	0
Newly-born	0	0	0	0
Sick/ Injured - Treatable	0	0	0	0
Sick/ Injured - Untreatable	1	60	1	62
<b>TOTAL EUTHANASIA CASES</b>	<b>1</b>	<b>60</b>	<b>1</b>	<b>62</b>
<b>TOTAL OUTGOING</b>	<b>299</b>	<b>729</b>	<b>121</b>	<b>1149</b>
<b>ENDING SHELTER COUNT</b>				
<b>30 June 2024</b>	<b>62</b>	<b>108</b>	<b>20</b>	<b>190</b>



# Offering a Second Lease of Life

Every animal at the SPCA has a heartrending tale to tell. Some were victims of illness, accidents, or cruelty while others of circumstance, forced to part with their loving owners due to health or financial crises.

Many had found themselves on the streets after a lifetime of home living.

But they all have one thing in common – they were once distressed, and perhaps even depressed. Our job is to turn their tale around, to turn the page so that they can begin writing their new chapter.

This year, **433** animals have found loving homes, but adoption numbers are dwindling, and so many more are still waiting for a chance to be part of a family. We can only wonder, for how much longer do they have to wait?

## EVERY LIFE TOUCHED AND TRANSFORMED

### Churro



Churro came to the SPCA in January 2023 at one year of age, with a wound near her anus. Through a surgical wound exploration, our vets found that her true anus was closed and that the present wound was somehow created and functioned as her new anus. Part of this wound was a skin tissue (since removed) that blocked the opening and made defecation difficult for Churro.

Unfortunately, Churro continued to experience pain while toileting and would often cry out while passing stools. She recently went for anastomosis surgery to improve the connection between the passageways in her body. This seems to have relieved her pain, aided by long-term intake of oral lactulose to keep her stools soft.

But her struggles are not all over. Due to the lack of anal muscle tone, Churro tends to leak stools and soil herself in the process. While her wound is recovering well, close monitoring and care are needed to prevent any infections. Churro currently endures wound cleaning sessions on a daily basis. These are excruciating as her wound is still raw. She recognises her guardians and knows when it is time for yet another dreaded cleaning session. But she continues to welcome their approach with the warmest of head bumps.

### Haru



Haru was found in October 2023, at just one and a half years old, with her left paws severely infected. Both her front and back paws were affected by necrosis and her bones were exposed.

To manage her pain and any infections, Haru was given pain medication and double antibiotics. Her wounds were cleaned thoroughly every two days, with the frequency tapering off as she healed. Haru also had surgery in 2024 to correct a hernia.

Today, she hangs out in the cattery with her kitty pals who are similarly waiting for their new homes. Many friends have come and gone, perhaps because they were younger or more playful. While Haru chooses a slower pace of life, she secretly has a playful side. You just need the right toy, like how Haru just needs the right person to come by.

### Zai Zai



Nine-year-old Zai Zai was found in February 2024. His owner came forward but opted to surrender him to the SPCA due to financial constraints and inability to care for him.

Upon examination by our vets, Zai Zai presented with multiple issues such as a Grade 4 heart murmur, dry eyes which would require long-term eye drops, and occasional skin issues which needed medication. While we are not privy to Zai Zai's full history, these conditions are usually associated with poor breeding practices.

When dogs like Chihuahuas are bred for their physical appearance, this often comes at the expense of their health. In fact, many of the abandoned pedigree pets whom the SPCA encounters are senior in age and display medical conditions linked to poor breeding practices.

Thankfully, a kindhearted adopter was undeterred by Zai Zai's physical difficulties and loved him for his affectionate personality. She adopted him in June 2024 and, last we heard in October, they are doing incredibly well!

### Kafe

Kafe was just a month old when she fell victim to a glue trap in January 2024.

She was clearly terrified, having rolled into nearby plants in a desperate attempt to free herself.

The glue on her body had picked up small stones and debris along the way, creating an uncomfortable mass on a tiny body.

Our rescue officers brought Kafe back to the SPCA, where she received gentle massages with oil and flour to cleanse her fur of glue.

Heartwarmingly, two days after her rescue, Kafe was fostered by the same family who called for her rescue. They continued her treatment at home and returned a month later to sign her adoption papers.



## HOME AT LAST, OUR LONG-STAYING FRIENDS

### Nikki

In July 2022, someone found five-year-old Nikki with scabs on her chin and potential signs of pregnancy. Thankfully, she was not pregnant and had already been spayed. She was placed for adoption in our cattery.



Perhaps due to her mild-mannered nature, Nikki tended to fade into the backdrop while her friends took centre stage. She would sit and wait quietly for her meals. While the other cats delighted in seeking pets from visitors, Nikki chose to lounge in her favourite spots and snooze or watch the world go by. She preferred human affection in small doses. Since she appeared to tolerate (rather than enjoy) the company of other cats, we were on the lookout for a home where she would be the only cat.

After almost three years of being passed over, Nikki found her forever home. In fact, her adopter is just as calm as she is – a match made in heaven!

### Apple



Apple was rescued as a lost dog in April 2023. She was estimated to be six to eight years old. Under the SPCA's care, Apple recovered from heartworm and began warming up to new faces and scents despite being timid at first. With her gentle nature, she soon made friends with a few other dogs. But meeting her ideal family took much longer as most adopters preferred a younger, more active companion.

In June 2024, Apple found the family she had been waiting for. We cannot be more grateful that she will enter her senior years in the comfort of a loving home.

### Palermo and Truffle

Palermo and Truffle were brought to the SPCA in November 2022, under the TNRM programme.

They were just three months old and fearful of humans, having spent their earliest months in the industrial areas away from regular human contact. To help them gain confidence, they were placed in our Rehabilitation Corner where they received training, socialisation, and graded exposure to new environments and scenarios.

When Palermo showed readiness, one of our dedicated volunteers even brought him home so that he could become familiar with the sights, sounds, and smells of domestic living. These experiences are invaluable in helping dogs adjust to a new home.

In July 2023, Truffle became the first dog to graduate from our Rehabilitation Corner. Palermo took a little longer, but he too had his homecoming in February 2024.

Truffle (L) and Palermo (R)



### Caramel



Caramel came to the SPCA in June 2022 after being found tied to a staircase railing (with collar and leash).

She was especially anxious in her initial months at the SPCA and was administered an antidepressant to help her cope.

Given the stressors of a shelter environment, the odds seemed stacked against Caramel who now found herself in an unfamiliar place with other dogs.

Her SPCA guardians took time to earn her trust, progressing from short interactions to longer exploratory walks which Caramel loved.

In March 2024, Caramel opened her heart to yet another human, her forever person who fostered and then adopted her. Since then, they have shared plenty of walks and even more happy moments together.

### Peaky and Bonnie



Peaky with an SPCA staff member

Peaky was rescued by the SPCA in March 2023 after being found at an HDB void deck. He was likely born with microphthalmia and went on to develop cataracts which took away his vision. For a period, he was dehydrated and needed daily IV fluids. He also kept walking in circles – this was eventually traced to a treatable ear infection.

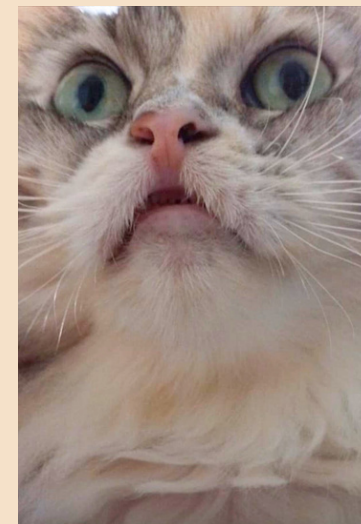
Despite our calls for prospective adopters, Peaky spent day after day at our shelter. In October 2023, one of our SPCA staff could no longer bear seeing him spend his senior years in a cage. She welcomed Peaky into her home and, shortly after, adopted Bonnie who had been at the SPCA for close to a year.

Bonnie, aged four, had a condition called feline indolent ulceration. This showed up as sores on her lips, possibly an allergic reaction to flea bites. The sores were so severe that Bonnie's upper lip had receded significantly.

But under her adopter's care and specialist veterinary treatment, the sores gradually subsided and her lip is even growing back! Bonnie's favourite pastime is still lounging with her humans – preferably on their chest or curled around their neck.

Unfortunately, Peaky recently passed away after an unexpected stroke. He will always live on in our memories as our extremely affectionate cuddle-bug who can fall asleep in the arms of whoever is carrying him.

Peaky and Bonnie's favourite human has since adopted another cat whom we know will be showered with so much love.



Bonnie, with her lip growing back!

# Strengthening Our Services for Those in Need

Behind each animal is a human, whether a permanent caregiver or a transient passerby, who adds daily to the animal's tapestry of experiences. When animals suffer, there is a chance that their humans are struggling. But this also means that they can enjoy good lives if their humans are cared for too. In the past year, the SPCA has invested in supporting animals in need by:

- Helping **907** animals from low-income households at our Community Animal Clinic;
- Relieving the strain in hoarding situations, with **187** animals being rescued, thereby offering respite to the animals; and
- Readying adopters for a lifelong commitment as responsible pet owners

## Empowering Low-Income Households to Care for their Pets

The SPCA offers free health screenings for pets from low-income households to ensure that financial constraints do not compromise their well-being. Recognising that veterinary care can be costly, these screenings provide essential services such as vaccinations, monthly preventives and basic health checks. The SPCA organises these screenings closer to the community, near public rental units, addressing transportation concerns for pet owners.



In the last financial year, we organised **7 health screenings, assisting 667 animals**. We are pleased to report that all pets were microchipped, and most owners who required follow-ups have diligently continued their care at our clinic.

## Helping Animals in Hoarding Cases

Animal hoarding is a complex issue requiring collaboration between social service agencies and animal welfare organisations. Hoarding refers to the accumulation of more animals than one can adequately care for. The SPCA has encountered cases involving up to 70 animals hoarded in a single household, leading to severe hygiene issues and poor welfare.



*(L) The SPCA received calls about stench and cats' cries coming from a flat in Ang Mo Kio, and went down to investigate (R) Together with Brahms Center, the SPCA rescued 48 hamsters from a hoarding case and worked with other AWGs to foster and rehome them.*

Hoarding often stems from underlying psychological issues, such as personality disorders, and simply removing the animals does not address root causes.

Instead, the SPCA's Special Operations Manager, Communications and Advocacy Manager and Clinic team work closely to provide compassionate support to these households. This involves partnering with social workers, gradually rehoming the animals to avoid overwhelming the hoarder, and first sterilising all the animals to prevent further breeding, while addressing any immediate medical needs.

Our involvement does not end once the animals are rehomed; we continue to monitor the hoarder to prevent relapse, with the support of social service agencies who provide alternative outlets and psychological support to reduce the risk of future hoarding.

## The Cat Management Framework

**Cat Management Framework**

- Improves traceability of pet cats
- Safeguards public health and animal welfare
- Promotes responsible ownership and caregiving

**Cat Ownership Limits**

**2-year transition period**  
1 Sep 2024 - 31 Aug 2026

**During Transition Period**  
License during this period to keep all existing pet cats\*

**After Transition Period**

**HDB Flats:** Up to 2 cats (and 1 dog of an approved breed)

**Private Premises:** Up to 3 cats or dogs, or a combination of both

**Mandatory Licensing and Microchipping**

- Free licences with lifetime validity for sterilised cats during transition period
- Free licences covering transition period for unsterilised cats\*\*
- Complete pet ownership course before licence application

\*And ensure that the cats' health and welfare are taken care of  
\*\*Licensing fees apply after transition period

Scan to find out more!  
<https://go.gov.sg/cat-framework>

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Cr. [Cat Management Framework](#)

Although it may take time for the full impact of these policies to be felt, we are optimistic that they will provide cats with the protection they need.

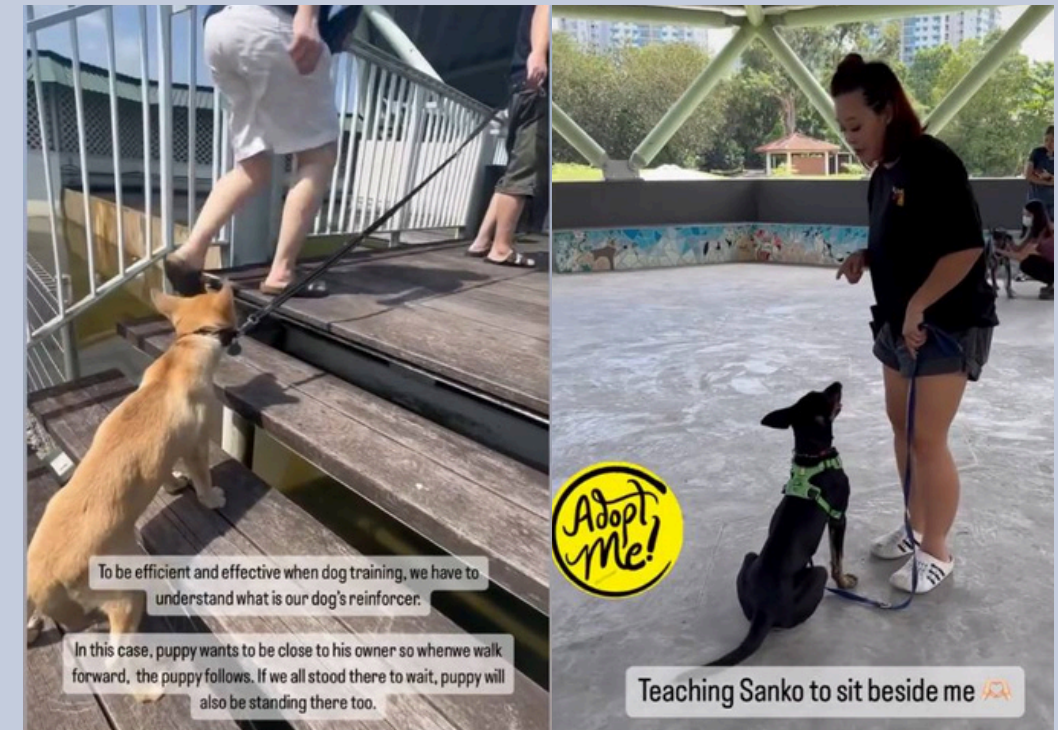
However, there remain areas requiring further attention, such as implementing mandatory sterilisation for all pet cats, unless medically exempt, and establishing stricter guidelines around meshing to prevent falls from height.

As Singapore's longest-serving and largest animal welfare organisation, we take our role seriously and use our voice to advocate for meaningful improvements in animal welfare policies.

For years, the SPCA has been a strong advocate for the inclusion of cats in HDB flats, championing this cause since the ban was first imposed.

We worked closely with the authorities and are proud to have contributed to the development of the Cat Management Framework.

## Mandatory Puppy Training for SPCA Adopters



The SPCA has seen an increase in adopted puppies being returned as they grow older, with a key factor being the lack of proper training. Rehoming these dogs becomes more challenging as they age, especially when behavioural problems are present, prolonging their stay at the shelter. To address this, we have made puppy training mandatory for all adopters of dogs aged five months and below.

Led by certified trainers from Puppy Love, the sessions focus on equipping owners with the skills to build strong relationships with their pets and effectively manage common challenges. Many adopters have found the training valuable, learning tips on managing socialisation and nutrition. Adopters of older dogs are also encouraged to participate in training.

A person wearing a blue polo shirt with a logo on the chest and blue jeans is sitting on a light-colored tiled floor. They are petting a black and white dog that is lying down. The dog has a black patch over its left eye and a white patch on its snout. An orange is on the floor near the dog's head. The person is wearing a dark cap with the word 'SPACK' on it and sneakers. The background shows a blue plastic crate and a white dog lying on a patterned blanket.

Celebrating the  
Animal-Human Bond

## Valentine's day (Singles Mingle & Furever Connections)

Celebrations like Valentine's Day are not just about honouring human bonds, but also about recognising the special connection between people and animals. This year, the SPCA, in collaboration with GaiGai, a local dating agency, organised two Valentine's Day events to showcase the joy and love animals bring into our lives. Our shelter animals played matchmaker for single animal lovers!

Both events were oversubscribed, showing that a potential partner's mutual love for animals is an important factor for many. Through fun activities, we encouraged participants to consider adoption over purchasing. While we have not heard any wedding bells just yet, a few animals certainly found their "pawtential" match!




## Adoption Drives



During COVID, we limited adoptions to appointment-only to comply with social distancing measures. However, we noticed that this change significantly reduced stress for our animals, and decided to continue with the system even after restrictions were lifted. At the same time, we recognised that some people may not be ready to adopt just yet, or might struggle to secure an appointment. To accommodate this, we introduced monthly adoption drives held every second Saturday.

These adoption drives offer a wonderful opportunity for people to get to know the animals in our care. The welcoming environment allows families and individuals to come down, interact with the animals, and learn more about responsible pet ownership. It is especially heartwarming to see young families have a chance to engage with animals while learning about empathy and the responsibilities that come with pet ownership.



# Bringing Key Animal Welfare Issues to the Fore

While we are doing our utmost to grow a critical mass of advocates, the continued occurrence of animal cruelty and welfare cases reminds us that we are far from solving the problem at its root.

This year alone, our Inspectorate investigated **1,033** animal cruelty and welfare cases.

As a non-governmental charity, the SPCA does not have legal powers to seize pets, access CCTV footage, or prosecute offenders. However, this does not stop us from doing our best to gather pertinent evidence that may help escalate a case to the authorities.

## The unembellished truth is that, by virtue of our elevated status in society, humans are in a position to determine the lives of the animals around us.



Some people exercise this privilege by caring for their pets, being kind to animals in the community, and urging others to do the same. Others may misuse this privilege and inflict suffering on animals, whether intentional or not.

No matter how we look at it, poor animal welfare is often a human malady.

While we are doing our utmost to grow a critical mass of advocates, the continued occurrence of animal cruelty and welfare cases reminds us that we are far from solving the problem at its root.

The situation has never been more urgent. This year alone, our Inspectorate investigated the highest number of animal cruelty and welfare cases in the past 12 years.

These cases shine a harsh light on the gaps that need to be addressed so that fewer animals fall through the cracks.

## PET NEGLECT

### 20 Cats Left Unattended After Sewage Pipe Bursts in Flat

On 18 August 2023, the SPCA and Cat Welfare Society attended to an urgent case of 20 cats left stranded in a Bukit Merah flat. The unit owner claimed that a sewage pipe had burst days ago, leaking waste matter throughout the flat. He had evacuated at the first instance, leaving his cats (including one kitten) to fend for themselves.



Inside the flat, the floor was covered in human waste. Having been starved of fresh water for more than a week, some of the cats were observed drinking the liquid from the sewage pipe leak which put them at risk of toxin poisoning. Two of the cats were in cages, with no access to food or water.

The situation was so dire that we immediately alerted the authorities to seize the cats for urgent medical attention. Due to difficulties gaining access to the flat, as well as the complexity of the case, the entire operation lasted 12 hours through the night.

Unfortunately, this is not the first time the SPCA has encountered a situation like this – and it will not be the last unless we begin to recognise that our pets suffer too.

### Man Left 43 Cats in Vacant Flat, Gets 20 Days Jail

In a landmark case, a man was sentenced on 24 April 2024 to 20 days jail for leaving his 43 cats without sustenance for three months. This is the first jail sentence meted out under Section 42(1)(d) of the Animals and Birds Act, on neglect by pet owners. The 41 surviving cats were found alongside two deceased cats and skeletal remains.

Many netizens felt the short jail sentence paled in comparison to the magnitude of animal suffering caused. While the SPCA agrees that harsher penalties can serve a stronger deterrent effect, we nonetheless see this case as a positive step forward and will continue to lobby for stricter animal protection laws.

## Scooby's Story

In October 2023, an SPCA staff member received news from an acquaintance about an extremely emaciated dog, Scooby. We managed to convince his owner, reluctant at first, to surrender him to the SPCA for appropriate care. The case was also reported to the authorities for further investigation of possible neglect.



Scooby has since gained healthy weight and developed bonds with his SPCA guardians despite his initial wariness. His curious and playful nature has also emerged, although we can never assume that his trauma is fully healed.

## High Rise Syndrome – Not Just a Feline Phenomenon

While the term 'High Rise Syndrome' was originally coined to describe the phenomenon of cats falling from height, other species are just as liable to fall victim.



On 9 September 2023, the SPCA (along with the AVS and police) attended to a harrowing rescue of a dog on the 14th storey ledge of an HDB block in Hougang. The dog belonged to a resident on the 15th storey and was first sighted on the 13th storey ledge before climbing up to the 14th storey ledge and getting stuck there. The dog reunited with the owner, although not all such incidents have a similar happy ending.

Many cases that the SPCA sees are easily prevented by securing the entryways to a home, such as by installing grilles with sufficiently small gaps and/or fully meshing any windows and gates. This is a small price to pay in exchange for our pets' safety. Much of our advocacy is aimed at helping pet owners understand the critical role they can play in safeguarding their pets' vulnerability.

## Pet Hoarding

In the past year, the SPCA attended to a sobering number of pet hoarding cases. These mostly involved cats, with lack of sterilisation being a significant contributor. Due to their breeding cycle, some animals reproduce at a faster rate and (if left unsterilised) can quickly overwhelm their owner's capacity to provide adequate care.



On 12 March 2024, the SPCA attended to a hoarding case involving 51 hamsters kept in a flat at MacPherson. There were easily ten hamsters in each cage, resulting in fighting as hamsters are solitary animals and should be housed individually. Many were injured and missing fur.

Of the 51 hamsters, 24 were taken in by the SPCA for immediate medical attention while another 24 were received by hamster rescue groups.

Three male hamsters were left with the owner, in three separate cages, so that he would not lose his companions entirely. Our volunteers guided the owner on hamster care and taught him how to keep their cages clean.

While people may keep pets for companionship when they feel socially isolated, it is equally important to ensure the wellbeing of these pets.

Here, the outcome of uncontrolled breeding was poor welfare for the animals. In other cases, owners may resort to abandonment as a way to cope with overpopulation.

## PET ABANDONMENT AND ABUSE

### Cat Abandoned in a Cardboard Box

On 10 February 2024, the SPCA received two reports of an owner abandoning his cats in a cardboard box at an HDB block in Yishun. The owner is alleged to have repeatedly abandoned his older cats to make space for younger ones. He admitted to another instance of abandoning his cat at the void deck, but was forced to retrieve and rehome the cat to a friend when an eyewitness called the police.

The case was escalated to the AVS for further action as the owner refused to cooperate with our investigation and declined any home visits by the SPCA.

### Senior Shih Tzu Abandoned in Dire Condition

In the wee hours of 27 October 2023, we were alerted to a dog found at the foot of an HDB flat in Bukit Merah View, wrapped in a red carpet and shivering. Upon examination by our vets, she was estimated to be 8 years old with chronic dermatitis so severe that her skin (badly infected) leaked pus and emitted a pungent smell. She was also unable to walk properly, had impaired vision, and was possibly completely blind.



Given the state of her health, it was highly likely that she had been living in a neglected state for a prolonged period. The SPCA escalated the case to the authorities as an act of abandonment and severe neglect. Three days after her rescue, the dog succumbed to poor health and passed away.

These are just two of the many pet abandonment cases in Singapore. Beyond post-hoc responding to such incidents, the SPCA is actively working to inspire compassion and commitment in pet owners. This campaign video is one such endeavour.



Watch: [Will you be there for me too?](#)

## Abuse of Poodle, Boyboy, by Domestic Helper

On 26 January 2024, the SPCA received news of a poodle (Boyboy) who had been abused by a domestic helper. CCTV footage showed the helper's appalling actions, including brutal hits and hanging him from the balcony railing. We immediately contacted the authorities and advised Boyboy's owner to file a police report against the helper, as well as report the case to the AVS.

During court proceedings on 27 August, the helper expressed her intent to plead guilty to three of four charges. She planned to contest the fourth charge of hanging Boyboy, as she claimed to have been acting on her employer's instructions. The trial continues.



## Breaches of Animal Welfare in the Pet Industry

Breaches of animal welfare standards are all the more inexcusable when perpetuated by the very professionals who are entrusted with animal care. Over the past year, pet owners and animal welfare advocates were jolted by several such incidents involving groomers and trainers.

On 1 February 2024, the SPCA was alerted to a video showing the mishandling of a cat by groomers at CatGarageSG. The cat was tossed in the air and forcefully laid on the table. He was visibly distressed, hissing several times during the video. While the cat was not physically harmed (although his owner observed lingering stress and fear), his case was followed by at least two separate incidents that either left a physical trace on the pet's muzzle or resulted in the pet's death.



Images: Instagram/monkey\_bear2

Similarly, the dog training industry came under scrutiny when videos of errant practices were circulated. These showed trainers hitting a dog on the side of the muzzle (allegedly as a corrective measure) and mishandling dogs to make them sit for a photoshoot. In both cases, it was clear from the dogs' body language that they felt distressed by the situation and treatment they were subjected to.

Public outrage was perhaps rivalled only by their surprise that the pet grooming and training industries were not yet regulated. Beyond this, there have also been growing concerns about the outsourced care of pets in general. The SPCA has been lobbying the government on issues such as imposing greater accountability on pet service providers through regulation and licensing, tightening penalties for animal cruelty and breaches of animal welfare standards, and encouraging a more consultative approach in the development of policies and regulations to strengthen animal protection.

We are heartened that our collective voice has led to the launch of a Dog Training Standards Workgroup. The workgroup, co-chaired by the AVS and SPCA, will bring together animal welfare representatives to improve dog training standards in alignment with the Least Intrusive, Minimally Aversive (LIMA) approach.



# Inspiring Tomorrow's Animal Welfare Advocates

Education is a powerful tool to build empathy and foster respect for animals from a young age. By teaching the values of compassion early on, we can positively shape the next generation's attitudes and treatment of animals.

A total of **9,680** youth were engaged through our outreach programmes this year.

## The SPCA's Inaugural VOICE Conference

The SPCA's inaugural VOICE Conference, held from 20 to 22 June 2024, brought together over 20 international and local leaders to raise awareness on pressing animal welfare issues. The 3-day event featured experts from RSPCA UK, RSPCA Australia, Taiwan SPCA, ACF Animal Rescue, and Soi Dog Foundation and local speakers from SPCA Singapore, SOSD, PetCoach, and Pro Bono SG. 299 youth participants engaged in discussions on the rising rates of animal cruelty, the role of young people in supporting animal welfare, and topics such as the illegal wildlife trade and careers in animal care. The conference also included learning journeys to animal welfare organisations and facilities, offering hands-on insights into the field.



## Animal Advocacy Grant

As part of our commitment to fostering more ground-up initiatives in animal welfare, 10 successful groups were awarded \$1,000 grants each to support their projects. Participants presented their ideas to a panel of judges and were paired with mentors to help them refine and develop their initiatives. The 10 groups included students ranging from as young as 16 to university undergraduates, all united by their passion for helping animals. After a year-long mentorship programme, their projects will be showcased at the SPCA's youth event in 2025.

## Youth Ambassadors Programme

The Youth Ambassador programme aims to **Empower, Enrich and Engage** the youth to shape the future of animal welfare.

As at 1 July 2024, our growing group of 342 Youth Ambassadors has participated in diverse and interactive programmes, including volunteering opportunities, day camps, and hands-on workshops such as cat toy making, clay modelling, and animal origami. We also host engaging reading sessions at our cattery, providing youth with meaningful experiences that foster empathy and a deeper understanding of animal care.



## Volunteer Engagement



Our volunteers serve as the backbone for the operations of the SPCA. They play a key role in supporting our staff and caring for our animals by devoting their time. Many of our volunteers also participate in fundraising events such as our Gala Dinner, outdoor events, and in our monthly adoption drives.

We would like to extend our heartfelt thank you to the **429 volunteers** who generously volunteered their time with us this year.

**27 organisations** have come on board for corporate volunteering this year. These volunteers, several who were previously unaware of the SPCA and our work, have given positive feedback on the experience of working with our staff and animals and a number of them have come on board as regular volunteers and are now a familiar presence at the SPCA.



# Strengthening Our Operational Efficiency

As the needs of animals and the expectations of society evolve, so too must the skills and knowledge of those working to protect them. Continuous self-development ensures that staff stay informed about the latest practices, innovations, and approaches in the field. It not only enhances the quality of care we provide to animals but also strengthens our ability to advocate effectively and respond to emerging challenges.

In the past year, our staff put in **1,218** hours of training.

## STAFF TRAINING

Some of the training courses attended by our staff across departments include:

### Learning Journeys

Learning journeys provide our staff with valuable opportunities to explore best practices from other organisations. For instance, we visited our friendly neighbours at **ACRES**, where they showcased their wildlife rehabilitation efforts and shared their protocols. Since both organisations operate emergency rescue services, it was a great opportunity for us to exchange insights on our respective processes.



Additionally, we attended a training session at **Mandai Wildlife Group** led by Gail Laule, VP of Animal Behaviour and Programmes. We were heartened to see the emphasis on positive reinforcement in their training methods, which aligns closely with our own advocacy for humane animal training practices.

### Animal Welfare Courses

Our staff are advocates for animal welfare, regardless of their specific roles. This makes it important for us to stay informed about the latest developments in the field. We actively participate in various training programmes, such as **Canine Communication, Fear Free Certification, and Feline Psychology**. These programmes enhance our understanding of animals' body language and behaviour, enabling us to advocate more effectively for their needs and provide the best possible care.

## Workshops to Tackle Compassion Fatigue

Compassion fatigue is a significant challenge in the field of animal welfare. The constant exposure to the suffering of animals can lead to feelings of grief, stress, and emotional exhaustion, making it difficult for staff to maintain their passion for helping. We are continuously exploring ways to strengthen our support for staff, to ensure they have the tools they need to thrive in their roles. Our staff attended programmes such as **Compassion Fatigue Strategies, Introduction to Mindfulness, and Stress and Sleep Management**. These initiatives are designed to help staff manage their emotional well-being.



### Nurse of The Year

We take great pride in our staff, and it is truly wonderful to see their efforts recognised on a larger scale. This year, Niesha, our Head Veterinary Nurse, was awarded the Vet Nurse of the Year award by Royal Canin and the Singapore Vet Nurse/Technicians Chapter for her contributions to animal welfare.





# Fundraising

Thanks to the generosity of our donors and supporters, every donation we receive directly strengthens our ability to protect, rescue, and care for animals in need.

From providing medical treatment and rehabilitation to rehoming services and educational outreach, your contributions go towards building a kinder, safer community for all animals.

We are incredibly grateful to our donors and supporters for making these efforts possible.

## FUNDRAISING EVENTS

### Paws for A Cause Gala Dinner

The SPCA's Paws for a Cause Gala Dinner held on 30 September 2023, was themed "Singapaw Special" to celebrate local heritage and our beloved Singapore Specials and Singapore Sayangs. The Gala Dinner is SPCA's largest fundraising event of the year with **380 attendees** and **63 volunteers**. Mr K. Shanmugam, Minister for Home Affairs and Law, graced the event. On this fun-filled night for a good cause, a total of **\$860,000** was raised to support the SPCA's daily operations.



### Flag Day

The SPCA held its annual island-wide Flag Day on 12 August 2023, engaging a total of **200 volunteers** and raising **\$20,080.39**. Special SPCA alumni dog bandanas were also distributed to supporters who brought along their dogs previously adopted from the SPCA.



## ORGANIC FUNDRAISING CAMPAIGNS

The SPCA has seen a growth in fundraisers started by young members of the community. It is heartening that our youth are becoming more aware of animal welfare issues and are taking a proactive role in being the catalyst for change.

### Birthday Fundraisers

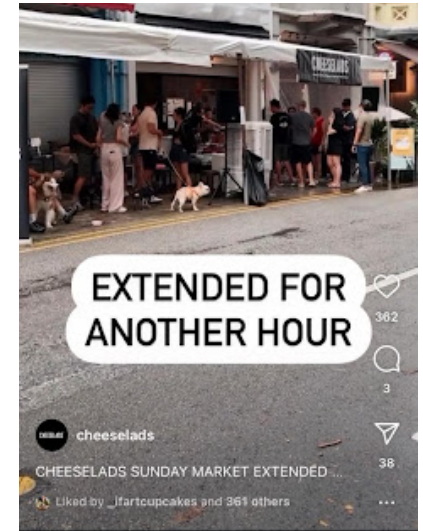
Several supporters of the SPCA chose to run fundraisers in lieu of celebrating their birthdays. Email us at [fundraising@spca.org.sg](mailto:fundraising@spca.org.sg) to find out more about how you can start your own fundraisers.

### Group Fundraisers

Several schools and corporates have also raised funds for the SPCA through event bazaars and charity drives, campaigns, VIA projects, CSR initiatives and more.



A group of secondary 3 students from CHIJ St. Nicholas created 'Project Jinsei' to create awareness and raise funds for the SPCA. They created an online fundraising page via giving.sg, and sold SPCA merchandise on consignment during their school's fundraiser. In total, they raised \$1,266.75 in May 2024. In addition, their giving.sg page is live till 31 December 2024 and has raised **\$2,072** to date, exceeding its projected target of \$2,000.



Cheeselads organised a pet-friendly Christmas bazaar at their premises with stalls selling pet-related items in November 2023. With many pawrents in attendance, they raised a total of **\$5,000** for the SPCA.

## Individual Youth Fundraisers

Sophie Lian, a 12-year-old enthusiast from CHIJ Primary Toa Payoh, conducted a fundraiser selling handmade crochet items and raised **\$350** in January 2024.

Zoe chose the SPCA as her beneficiary during her 9th birthday party in 2023 and raised **\$238**. Thereafter, she conducted a bake sale and raised **\$44.60** in May 2024. Her philanthropic spirit has encouraged her schoolmates to continue their support of the SPCA and our animals in need through their elective school activity.

Sasha is an avid youth ambassador who has initiated multiple fundraisers over the years, raising over **\$200,000** for the SPCA.

## Christmas Wishlist

The SPCA Christmas Wishlist raised funds for the purchase of essential supplies required by the SPCA including for our clinic and shelter. Donors may choose to sponsor specific items on our list, such as lifesaving medical supplies (e.g. drugs, painkillers and sutures) or a general donation towards our other critical needs. With the fervent support of our donors, we managed to raise a total of **\$387,885**.



# Our Upcoming Plans

## Advocating for stronger legislation to safeguard animal welfare

While the SPCA currently lacks enforcement powers, we are actively collaborating with government authorities to advocate for stronger legislative and enforcement actions. This includes our ongoing efforts to strengthen the Animals and Birds Act by suggesting stronger penalties that can serve as deterrents, along with implementing additional safeguards to protect animals. Our goal is to ensure that animals receive the protection they deserve through greater education, heightened awareness, and robust legal frameworks.

## Nurturing the next generation of fundraisers and animal activists

We recognise the importance of cultivating the next generation of long-term animal welfare leaders. To achieve this, we are focusing our efforts on building stronger partnerships with schools and educators. We aim to nurture young ambassadors who will advocate for animal welfare both within their schools and in the broader community. Through collaborative programmes and educational initiatives, we seek to empower these students to take an active role in promoting compassion and care for animals.

## Strengthening our volunteer and partnership touchpoints

We cannot achieve our mission alone; with the support of partners and volunteers, we can accomplish so much more. This year, we are focused on creating more meaningful volunteering opportunities and finding innovative ways to encourage greater community involvement, both in terms of time and donations. By engaging more individuals in our cause, we aim to expand our capacity to help more animals in need.

# Thank You!

A Ilancheran  
Aalok Agrawal  
Aamir Hatim Nakhoda  
Aaron Cuningham  
Abhisek Ghosh  
ACF Animal Rescue  
ACRES  
Adobe Inc  
Advanced Molecular Pathology Lab  
- A\*Star  
Advanced Vetcare  
After-Ninety Trading Pte Ltd  
Agnes Kua Hun Choo  
Agnes Lim Keng Tien  
Agribusiness-Connect Asia Pte. Ltd  
Ahmad Ibrahim Primary School  
Alison Tan Lee Kim  
Alvin Jiang Sung Meng  
Am Global Pte Ltd  
Andrew Loo  
Andrew Minnitt  
Ang Choon Chin  
Ang Choon Kiat  
Ang Lay Quan Linda  
Angie Tan  
Animal & Veterinary Service (AVS)  
Animal And Avian Veterinary Clinic  
Pte. Ltd. (AAVC)  
Animals and Us Academy (AAU)  
Ankita Dabral  
Anna Quah I-Lin  
Anupama Biswas  
Aon Singapore Pte Ltd  
Apple  
Aranda Country Club  
Asia Veterinary Diagnostics  
Astrum Partners Pte Ltd  
Atlas Veterinary Clinic & Surgery  
Au Dazhou  
Audrey Ng  
Avant Law LLC  
Ayu Dewi Purnamasari  
Azetek Engineering Pte Ltd  
Azmi Bin Abdul Rahman  
Azure Tide  
Baker Technology Ltd

Balasubramanian J  
Barker Carla Jacqueline  
Bay Ee Lin Sharon  
Beecroft Animal Specialist &  
Emergency Hospital  
Bennazril Sharriff Yeo  
BHP Billiton Marketing Asia Pte. Ltd.  
Bioacumen Global Pte Ltd  
Bloomberg Singapore  
Boehringer Ingelheim  
Bon Elements Pte. Ltd.  
Boon Siew Kam  
Bukit Batok Clubhouse  
Bytedance  
Cai Li  
Cai Linda  
Captain Richard Howe  
Cathay Organisation Holdings Ltd.  
Catherine K Pardi Alliot  
Cecilia Sim Peck Tze  
Chan Chee Cheong  
Chan Hoe Yin Dawn  
Chan Li Yan  
Chan Seow Wai  
Chan Shao-Wah Georgette  
Chan Sia Lin  
Chan Woon Hoe  
Chan Yuen Ying Vanessa Elizabeth  
Chandradas Usha Ranee  
Chang Fee Bing  
Chang Siow Foong  
Channel Newsasia  
Charles Marcus Mansour  
Chee Ai Lian  
Chee Heng Hong Evelyn  
Chemara Realty Pte. Ltd.  
Chen Huijuan  
Chen May  
Chen Wai Fong  
Cheng May Kee  
Cheryl Rose  
Chew Jia-En Adeline  
Chew Khean-En Alistair Martyn  
Chew Yongming  
Chia Juat Ngoh

Chia Lihan June  
Chia Pei Jet  
CHIJ St Nicholas Girls' School  
Chin Kwee Yuen  
Ching Tuan Gim  
Chinnjing Pte Ltd  
Chong Jiun Ching  
Choo Meileen  
Christian Suharya  
Chua Cheng Zhan  
Chua Han Thiam  
Chua Wei Khong Watson  
Chyau Fwu Wine & Spirits Pte Ltd  
CIMB  
Citi-Ymca Youth For Causes  
Claudio & Barbara  
Cloversoft  
Cold Storage  
Community Foundation  
Companion Animal Surgery  
Credit Suisse Trust Limited  
Cynthia Wee  
Deborah Barker  
Deborah Evaline Barker  
Deepak Gupta  
Deirdre Moss  
Dhanasekhar Damodaram  
Diao Wei-Chien Roy  
Doggett Nicholas Millest  
Dr Cathy Chan  
Dr Chow Hao Ting  
Dr Daphne Ang  
Dr Eleanor Ho  
Dr Gladys Boo  
Dr Kang Nee  
Dr Kenneth Tong  
Dr Kieren Maddern  
Dr Ong Chee Bing  
Dr Patrick Maguire  
Dr Saskia Quante  
Dr Shane Ryan  
Dr Tai Yesun  
Dr Tan Yan Ling  
Ee Chye Hua  
Eileen Lim Eang Ling  
Elbert Iswara Kuntaryo Adhyatman

Elyssa Chan Ern Mei  
Emerald Hill Group  
Ensley Tan Zie Ken  
Eric Alberto Castillo  
Estate Of Essery Gerald Stephen  
Estate Of Tan Sok Cheng Celine  
Faith Nadine Choo Yun Sum  
Far East Organisation  
Fong Kah Weng  
Foo Kok Hwee  
Foo Shu Ching  
Foong Wai Lum  
Ford Erik Eugene  
Frames Of Mind Pte Ltd  
GaiGai  
Georges Madbar & Grill  
German European Secondary  
School  
Goh Kai Wei  
Goh Ker Wee  
Goh Teck Jin  
Goh Yi Lin  
Good Shepherd Convent  
Kindergarten  
Google  
Grab  
Grace Lim  
Grundy-Warr Florence Repton Chng  
Feiyan  
Ha Chin Choo  
Han Ke  
Harsharan Kaur D/O Gurcharn Singh  
Hemang Mehta  
Heng Li Shan  
Ho Boon Leng  
Ho Cang Ning  
Ho Su Leng  
Ho Teng Puang  
HSBC Trustee (Singapore) Limited  
Huang Dertuen  
Huang Zhixiong  
Hui Ru Ang  
Ian Fok  
Imran H. Khwaja  
Indra D/O Sinnian  
Insurgence HQ Pte Ltd  
Isselstein Moritz Hans

Ivy Limowa  
 Jackson Lee Wei Jie  
 Jaime Zainuddin  
 James Beeland Rogers, Jr  
 Janice Tan  
 Jaspreet Kaur Sidhu D/O Jasminster  
 Jed Khoo  
 Jennifer Lee Gek Choo  
 Jenny Wee Ming Na  
 Jersy  
 Jin Lu  
 Joseph Chalamana  
 Joseph Jerome Mendis  
 Julia Gabriel Centre Pte. Ltd.  
 Jurong West Secondary School  
 K Muralitharany  
 Kan Foong Ming  
 Karl Andrew Juen Castillo  
 Kc & Watson (Fe) Pte. Ltd.  
 Keh Hwee Peng Iris  
 Kerry Logistics Centre (Tampines)  
 Kevin Cheok  
 Khoo Sien Fong  
 Kia Siang Wei  
 Kim Kit-Sung Benjamin & Serene  
 Tan  
 Kin Hock Corporation Pte Ltd  
 Klaus Thomas Jachmann  
 Koh Peck Kheng  
 Kwan Im Thong Hood Cho Temple  
 Kwek Puay Lee  
 Lai Fong Yee  
 Lai Siew Kuen  
 Lai Yee Chuang  
 Lam Weng Mun  
 Langer Krzysztof Maciej  
 Late Rajaratnam Thambyrajah  
 Late Tan Pui Hee  
 Late Yap Siew Mee  
 Lau Chek Hwee  
 Lawhub LLC  
 Lawther Janice Fiona  
 Lee Choon Hock  
 Lee Chor Yong  
 Lee Hoong Cheong  
 Lee Kheng Chei

Lee Lay Bock  
 Lee Lay Choon  
 Lee Le Lian  
 Lee Ming En Jeanne  
 Lee Siak Yeung  
 Lee Wai Ki  
 Leo Burnett  
 Leo Woan Tying Alice  
 Leong Chin Ting  
 Leong Hon Kiit Kelvin Josiah  
 Leong Shi Da  
 Leow Wei Hwa Karen  
 Lewis Tan Bao Kun  
 Li Nuo  
 Li Shuyi Lindy  
 Li Xiaosu  
 Liaw Mui Fue  
 Lili  
 Lillian Wang  
 Lim Chong Hwee  
 Lim Choon Peng  
 Lim Guat Tin  
 Lim Jia Mei  
 Lim Kar Mun  
 Lim Lay Har (Lin Lixia)  
 Lim Mei  
 Lim Ming Foong Monica  
 Lim Peixuan Melissa  
 Lim Pek Hong  
 Lim Sheng Hong  
 Lim Shuyi Lorraine  
 Lim Souk May  
 Lim Wah Teck  
 Lim Yee Theng Christina  
 Lim Yuhyuh Leona  
 Lin Foundation  
 Lionel Kok Chi-How  
 Lisa Marie Balm  
 Lisa Renee Harris  
 Liu Shun Wah Vanessa  
 Loh Chee Seng  
 Loh Chiu Kuan  
 Loh Chu May  
 Loh Suat Nee  
 Low Kean May  
 Low Ling Ling Michele  
 Low York Sheng  
 Loy Boon Pheng

Luk Kwan Ming  
 Lunch Actually Pte. Ltd.  
 Lye Quek Phei  
 M.D.T - My Dog Trainer  
 Mainsolutions Pte Ltd  
 Malgorzata Kaczmarek  
 Manraj Singh Sekhon  
 Marche  
 Marcus Lee  
 Maricar De La Vega  
 Marie Elaine Teo  
 Marine Stewards Singapore  
 Marjorie Wee  
 Marshall Wace Singapore Pte Ltd  
 Martin Bem  
 Masie Kwee  
 Mavis Khoo Bee Geok  
 Mc Investment Advisors Pte Ltd  
 Mediacorp  
 Melina Ong  
 Michael Shi  
 Mindchamps  
 Mishra Rajendra Kumar  
 Murugesuvari D/O Vasu  
 Gunasekhar  
 Musa Bin Fazalur Karim  
 N Pamela Rosita  
 Nam Liang Cheng  
 Nam Sang Veterinary Clinic Pte. Ltd.  
 Nan Chiau High School  
 Nanyang Junior college  
 National Parks Board  
 National Volunteer & Philanthropy  
 Centre  
 National Volunteer And Philanthropy  
 Centre  
 Neville G Fernandez  
 Ng Bee Lim  
 Ng Chee Kiat  
 Ng Geok Hong  
 Ng Oi Ling Veronica  
 Ng Soo Chee  
 Ng Tien See  
 Ng Wai Meng Paul  
 Nicholas Hutchins  
 Nigel Chia  
 Norris Ruby Patricia  
 Nouvelle Propety Management  
 Solutions Pte Ltd

Ntuc Fairprice  
 Oh Jen Jen  
 Olivia Joseph  
 One Farrer Hotel  
 Ong Cheng Suan Beatrice  
 Ong Jit Sang Sundries Store  
 Ong Jun Hong  
 Ong Kian Thiam  
 Ong Kwee Lian Anita  
 Ong Lay Foon Prunella  
 Ong Sin Yee  
 Ooi Chee Kar  
 Our Wild Neighbours (OWN)  
 Ow Wa-li  
 Pallavi Gopinath Aney  
 Pascal Guy Chung-Wei Demierre  
 Patricia Yuen Pei Shan  
 Pauline Tan  
 Pavilion Foundation  
 Paws To Heaven Pte Ltd  
 Paypal  
 Pemmaraju Narayan Pant  
 People's Association  
 Pet Coach Singapore  
 Pet's Lagoon  
 Petrine Yap Eng Sui  
 Philip Choi  
 Phoon Kwong Yun Ian  
 Phyllis Poh  
 Png Choong Hian Kenneth  
 Poh Shi Yan Terese  
 Preetha Pillai  
 Prince's Landscape Pte Ltd  
 Pro Bono SG  
 Providence Law Asia  
 Qiu Li  
 Quek Hong Cheang  
 Quek Li Fei  
 Rafael Lam Zhe Xian  
 Raffles Town Club  
 Ramaswamy Parasarman  
 Rathiga D/O Veerayan  
 Ravenscroft Trust Fund  
 Republic Polytechnic  
 Rikesh Chand Rai  
 Robin Merican  
 Rosanna Mak  
 Rosyth School

Royce Properties Pte Ltd  
 RSPCA Australia  
 RSPCA UK  
 Rulang Primary School  
 Rumah Foundation  
 Rustum A.D. Scammell Bin Dzil  
 Qamar  
 Sage Healthcare Pte Ltd  
 Saint Joseph's Institution  
 Samantha Kuok Leese  
 Sankaranarayanan  
 Anantharaman  
 Santa Lucia Asset Management  
 Pte. Ltd.  
 Sara Elizabeth Pelosi  
 Seah Chee Hwee  
 Seah Liyan Audrey  
 Seet Iris  
 Seetoh Wei-Min  
 Seow Siew Boon  
 September 21 Enterprise Pte. Ltd.  
 Ser Li Kien  
 Seshadri Krishnaswamy  
 Shanna Shiu-Nam Tam @ Mrs  
 Shanna Lim  
 Shaw Theatres Lido  
 Sherman He Jin Long  
 Shirley Patricia Sutton  
 Shopee  
 Sia Simon Tat Toh  
 Sim Guek Gwee  
 Sim Mui Hoon  
 Sim Swoo Fern Diana  
 Singapore American School  
 Singapore Press Holdings Ltd.  
 Singapore Totalisator Board  
 Singapore University of Social  
 Sciences  
 Singapore Veterinary Association  
 Singapore Veterinary Nurse  
 Technician Chapter  
 Singapore Youth Voices for  
 Biodiversity (SYVB)  
 Singaram Kogilambal  
 Singtel  
 Skinlab the Medical Spa  
 Slurp Slurp  
 Smiths @ Balmoral  
 SMU Paws  
 Soh Poh Choo Sandra

Sohmen-Pao Doris  
 Soi Dog Foundation  
 Soong Cent Young  
 SOSD Singapore  
 SPCA Staff & Volunteers  
 SPCA's GIRO Donors  
 St Anthony's Canossian Primary  
 School  
 St. Anthony's Canossian  
 Secondary School  
 Storyteller Productions  
 Stuart James Mcllelland  
 Stuart Mcllelland  
 Sunset Railway Cafe  
 Susan Tan Hwee Eng  
 Sushan Tan  
 Symasia Wong And See  
 Foundation  
 Syntech Chemicals Pte Ltd  
 Tai Yang  
 Taiwan SPCA  
 Taiwan SPCA  
 Talenox Pte Ltd  
 Talenttrust  
 Tan Ai Ling  
 Tan Boon Gin  
 Tan Chee Yee  
 Tan Hong Jin  
 Tan Hwa Luck  
 Tan Jin Tinn Jessie  
 Tan Keng Leng  
 Tan Kim Chwee  
 Tan Kok Meng (Chen Guoming)  
 Tan Lay Khim  
 Tan Lay Kim  
 Tan May Kathleen  
 Tan Mei Ling  
 Tan Mey Ling  
 Tan Po Hwa  
 Tan Sheng An, Jonathan  
 Tan Siew Kia  
 Tan Siew Ooa Janet  
 Tan Siok Lan  
 Tan Sock Hee Anna  
 Tan Swee Tin Agnes  
 Tan Wei Wen, Gerald  
 Tan Yee Joo  
 Tay Andrew George  
 Techniq Training Pte. Ltd.  
 Temasek Junior College

Teng Kenyuan  
 Teo Geok Choo  
 Teo Lee Choo Elsie  
 Teo Ling Ling  
 Teo Seow Phong  
 Teo Song Heng  
 Teo Soo Ling Karen  
 Tessensohn Clubhouse  
 Tey Su Hui Jeannie  
 Tey Suk Hui  
 Thakore Purnendu Rajeshwar  
 The Animal Doctors  
 The Better Toy Store  
 The Centre for Inner Studies In  
 Singapore Ltd  
 The Fan Company Pte Ltd  
 The Joyous Vet  
 The Pet Times  
 The Seletar Mall Pte.Ltd.  
 The Stray Affairs  
 The Sushi Atelier Pte Ltd  
 The Vet Practice (Holland Close  
 And Lorong Kilat)  
 The Winstedt School  
 Thia May Lian  
 Tian Kong & Kancanarama  
 Buddhist Temple  
 Ting Lim  
 TI Whang Foundation Limited  
 Toh Ah Nay  
 Tong Hai Medical  
 Toteva Eugenia Nikolaeva  
 TP Animal Clinic (Temasek  
 Polytechnic)  
 Travis Chia Wei Heong  
 Trina Neo Liang Zhen  
 Trisha Lisa Lee  
 True Blue Cuisine (Saint Francis  
 Enterprise Pte. Ltd.)  
 Tueston Oh  
 Uearthed Productions Private Ltd  
 United World College Of South East  
 Asia  
 UWCSEA  
 Vet Emergency & Specialty  
 Hospital  
 Vetmobile  
 Vincent Pieron  
 Vineet Maindola

Visa Worldwide Pte. Ltd.  
 Visual Story House  
 Visvanathan  
 Wee Beng Geok  
 Wendy Laura Ogle  
 Wendy Tiu Ting Yik  
 Whang Yee Ling  
 William And Mary Bird  
 Winston Kwek  
 Wong Ai Khin Dawn Karen  
 Wong Char Ngan  
 Wong Chun Yee Joyner  
 Wong Kum Hoe  
 Wong Pui Ying  
 Wong Sau Mei  
 Wong Siok Leng  
 Wong Yew Chung  
 Woon Der Yuan Damien  
 World Bank Group  
 Xian Ou  
 Xu Meihua Tammy  
 Yap Aye Wee  
 Yap Mei Lai  
 Yasmin Bte Johan  
 Yeo Chong Jin  
 Yeo Kian Peng  
 Yeo Tan Ching  
 Yeo Wee Koon  
 Yeo Yee Ferng  
 Yeow Ping  
 YMCA - YFC  
 Yong Kon Yoon  
 Yong Yih Min  
 Yow Sue Ann  
 Zarina Sani  
 Zhonghua Secondary School  
 Zulkifli Bin Mohamed Ali

# 76th Report to Members

## MANAGEMENT COMMITTEE (AS AT 30 JUNE 2024)

		DATE JOINED
Chairperson	Teresa Chiu	November 2013
Vice-Chairperson	Gerald Tan	November 2021
Hon. Treasurer	Ethan Ong	November 2023
Hon. Secretary	Tang Wai Ying	February 2019
Members	David Rule	November 2017
	Andrew Minnitt	November 2019
	Trina Liang	December 2020
	Daniel Ho	November 2022
	Matin Mohdari	November 2022
	Sadhana Rai	November 2022
	Tianhui Long	November 2022

### BOARD MEMBERS WHO HAVE SERVED MORE THAN 10 CONSECUTIVE YEARS AND REASONS FOR RETENTION

**TERESA CHIU** — Teresa has been retained as Chairperson beyond her 10-year term limit to lead the development of a succession plan for SPCA’s next leader. Her continued role is instrumental in establishing and ensuring a smooth transition and sustained growth for the organisation.

*The SPCA remains committed to board renewal, succession planning, and diversity. Over the past few years, we have actively introduced new board members to build a balanced mix of skills, experience, and perspectives. A diverse management committee enriches our discussions and strengthens governance, helping the SPCA navigate challenges effectively and strategically.*

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

The SPCA abides by the principles and guidelines of the Code of Governance for Institutions of a Public Character (IPCs) as applicable and practicable. The 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 zero incidences of conflicts of interest reported.

# Code of Compliance

S/No.	Code Description	Code ID	Compliance	Explanation (if the Code guideline is not complied or not applicable)
1	Induction and orientation are provided to incoming governing board members upon joining the Board.	1.1.2	Complied	
2	Are there governing board members holding staff* appointments?		No	
5	The Treasurer of the charity (or any person holding an equivalent position in the charity, e.g. Finance Committee Chairman or a governing board member responsible for overseeing the finances of the charity) can only serve a maximum of 4 consecutive years. If the charity has not appointed any governing board member to oversee its finances, it will be presumed that the Chairman oversees the finances of the charity.	1.1.7	Complied	
6	All governing board members must submit themselves for re-nomination and re-appointment, at least once every 3 years.	1.1.8	Complied	
7	The Board conducts self evaluation to assess its performance and effectiveness once during its term or every 3 years, whichever is shorter.	1.1.12	Complied	
8	Is there any governing board member who has served for more than 10 consecutive years?		Yes	
9	The charity discloses in its annual report the reasons for retaining the governing board member who has served for more than 10 consecutive years.	1.1.13	Complied	
10	There are documented terms of reference for the Board and each of its committees.	1.2.1	Complied	
11	There are documented procedures for governing board members and staff to declare actual or potential conflicts of interest to the Board at the earliest opportunity.	2.1	Complied	
12	Governing board members do not vote or participate in decision making on matters where they have a conflict of interest.	2.4	Complied	

13	The Board periodically reviews and approves the strategic plan for the charity to ensure that the charity's activities are in line with the charity's objectives.	3.2.2	Complied	
14	The Board approves documented human resource policies for staff.	5.1	Complied	
15	There is a documented Code of Conduct for governing board members, staff and volunteers (where applicable) which is approved by the Board.	5.3	Complied	
16	There are processes for regular supervision, appraisal and professional development of staff.	5.5	Complied	
17	Are there volunteers serving in the charity?		Yes	
18	There are volunteer management policies in place for volunteers.	5.7	Complied	
19	There is a documented policy to seek the Board's approval for any loans, donations, grants or financial assistance provided by the charity which are not part of the charity's core charitable programmes.	6.1.1	Complied	
20	The Board ensures that internal controls for financial matters in key areas are in place with documented procedures.	6.1.2	Complied	
21	The Board ensures that reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	6.1.3	Complied	
22	The Board ensures that there is a process to identify, and regularly monitor and review the charity's key risks.	6.1.4	Complied	
23	The Board approves an annual budget for the charity's plans and regularly monitors the charity's expenditure.	6.2.1	Complied	
24	Does the charity invest its reserves (e.g. in fixed deposits)?		Yes	
25	The charity has a documented investment policy approved by the Board.	6.4.3	Complied	
26	Did the charity receive cash donations (solicited or unsolicited) during the financial year?		Yes	

27	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	Complied	
28	Did the charity receive donations in kind during the financial year?		Yes	
29	All donations in kind received are properly recorded and accounted for by the charity.	7.2.3	Complied	
30	The charity discloses in its annual report – (a) the number of Board meetings in the financial year; and (b) the attendance of every governing board member at those meetings.	8.2	Complied	
31	Are governing board members remunerated for their services to the Board?		No	
34	Does the charity employ paid staff?		Yes	
35	No staff is involved in setting his own remuneration.	2.2	Complied	
36	The charity discloses in its annual report – (a) the total annual remuneration for each of its 3 highest paid staff who each has received remuneration (including remuneration received from the charity's subsidiaries) exceeding \$100,000 during the financial year; and (b) whether any of the 3 highest paid staff also serves as a governing board member of the charity. The information relating to the remuneration of the staff must be presented in bands of \$100,000. OR The charity discloses that none of its paid staff receives more than \$100,000 each in annual remuneration.	8.4	Complied	
37	The charity discloses the number of paid staff who satisfies all of the following criteria: (a) the staff is a close member of the family* belonging to the Executive Head* or a governing board member of the charity; (b) the staff has received remuneration exceeding \$50,000 during the financial year. The information relating to the remuneration of the staff must be presented in bands of \$100,000. OR The charity discloses that there is no paid staff, being a close member of the family* belonging to the Executive Head* or a governing board member of the charity, who has received remuneration exceeding \$50,000 during the financial year.	8.5	Complied	
38	The charity has a documented communication policy on the release of information about the charity and its activities across all media platforms.	9.2	Complied	

# Board Attendance

Between 1 July 2023 to 30 June 2024

<b>CHAIRPERSON</b>	TERESA CHIU	5/5	FY22-24 Chairperson FY20-22 Vice-Chairperson FY16-20 Chairperson FY14-16 Hon. Treasurer FY13/14 Com. Member
<b>VICE-CHAIRPERSON</b>	GERALD TAN	4/5	FY23/24 Vice-Chairperson FY22/23 Hon. Secretary FY21/22 Com. Member
<b>HON. TREASURER</b>	ETHAN ONG	2/3 (joined in Nov'23)	FY23/24 Hon. Treasurer
<b>HON. SECRETARY</b>	TANG WAI YING	4/5	FY23/24 Hon. Secretary FY19-23 Hon. Treasurer FY18/19 Com. Member
<b>MEMBERS</b>	DAVID RULE	2/5	FY22-24 Com. Member FY18-22 Hon. Secretary FY17/18 Com. Member
	ANDREW MINNITT	2/5	FY19-24 Com. Member
	TRINA LIANG	3/5	FY20-24 Com. Member
	DANIEL HO	5/5	FY22-24 Com. Member
	MATIN MOHDARI	4/5	FY22-24 Com. Member
	SADHANA RAI	4/5	FY22-24 Com. Member
	TIANHUI LONG	5/5	FY22-24 Com. Member

# Management Committee



**TERESA CHIU**  
*Chairperson*



A life member of the SPCA since 2013, Teresa served as the Treasurer from 2014 before becoming Chairperson in 2016. Apart from her work with the SPCA, she volunteers at animal shelters in Singapore and Hong Kong. Teresa enjoys dog-walking as well as cleaning and bathing the dogs. She also assists operators of independent shelters with pro-bono accounting services.

Teresa earned her Bachelor of Accountancy from Nanyang Technological University (NTU). She is a Chartered Accountant (Singapore) and a Certified Fraud Examiner (ACFE). With more than 20 years of financial and auditing experience, she has been a board member of the Association of Certified Fraud Examiners (ACFE) Singapore Chapter since 2011. She enjoys reading and spending time with her rescued dogs and cats. Teresa has seen many lovely and faithful animals in shelters waiting for homes, and always encourages everyone she meets to adopt, not buy.



**GERALD TAN**  
*Vice-Chairperson*



Gerald Tan is a partner with Bain & Company’s Singapore Office. At Bain, Gerald serves clients across a range of industries. He has deep knowledge of various categories within the consumer products and retail sphere, including shelf stable and snack foods, alcoholic and non-alcoholic beverages, beauty and cosmetics, consumer electronics, as well as household and personal products. In retail, he has worked with large format stores as well as specialty retailers in both the physical and online space. Core capabilities include customer strategy and marketing, brand strategy, core growth and marketing excellence, e-commerce, and e-commerce logistics.

An avid animal lover, Gerald volunteers his time as a Management Committee member and assists with recruitment, training, and development of staff. In 2024, Gerald became the proud parent of Mocha and Latte.



**TANG WAI YING**  
*HONORARY SECRETARY*

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Wai Ying has spent 21 years in the financial industry, working at various financial institutions. She is currently Deputy CIO at Rockpool Capital, a multi-family office, where she helps to shape the views on markets, asset allocation, and portfolio construction. She also actively evaluates investment opportunities, ranging from equities to private deals and funds. Before that, she set up and headed the Hong Leong Group family office for more than 6 years. She is a CFA Charterholder.

Wai Ying discovered the wonderful world of animals after her husband finally convinced her to adopt two kittens 14 years ago. She currently has 4 cats adopted from animal shelters. She is passionate about financial markets, animal welfare, and the protection of the environment.



**ETHAN ONG**  
*HONORARY TREASURER*

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Ethan Ong has over 17 years of experience in auditing, beginning his career with Deloitte and Touche in Singapore and serving in prominent companies like SemCorp, Teledata, Certis Cisco, Singapore Power, and Keppel Corporation as an Internal Auditor. He helped establish and led internal audit functions at Teledata and Certis Cisco. Since 2009, Ethan has practised as a Public Accountant at firms like Oakfield & Associates, Fiducia LLP and TKNP International. In 2010, he founded Oakfield Pte Ltd, focusing on corporate services including financial accounting, forensic accounting, and business valuation. Currently the Managing Partner at Credo Assurance LLP, Oakfield & Associated and P C Lee & Co, and is also a founding member and current Treasurer of the Association of Certified Fraud Examiners (Singapore Chapter) and a former President of the Manchester Business School Alumni.



**DAVID CHARLES RULE**  
*COMMITTEE MEMBER*

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David works for a company specialising in corporate security and investigations, and has lived in Asia for over 33 years. Growing up in England, he has always had animals in the family and was never without a four-legged friend. He has had 12 dogs and two horses over the years. His connection with the SPCA started in Hong Kong in 2003, when he became a life member. In December 2023, David welcomed Cocktail, their pet dog, to the family.



**ANDREW GASCOYNE MINNITT**  
*COMMITTEE MEMBER*

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Andrew has been in the risk and insurance industry since 1998 and hails from Cape Town, South Africa. His family has a long-standing relationship with the SPCA that began with his grandfather back in the 1960s, resulting in them adopting various animals over the years such as horses, geese, dogs, and other deserted or injured animals. He is currently on the Conservation Committee of a Nature Reserve stocking wild animals in the Northern Province of South Africa. Andrew moved to Asia in 2004 and has lived and worked in Thailand, Hong Kong, the Philippines, and now Singapore where he also plays an active role through various social responsibility projects. He currently leads the Aon Singapore business and holds a regional responsibility for Aon in Vietnam as well. Andrew is married with one daughter, one son, and a Singapore Special who was adopted from the SPCA in 2020.



**TRINA NEO (LIANG ZHEN)**  
COMMITTEE MEMBER

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Trina is the managing director of Sidra Capital and sits on various boards. She leads the SPCA's Fundraising sub-committee. As a pioneer and specialist in the Asian bond market securities sector, Trina has held senior positions in global investment banks in Hong Kong, London, and Singapore. Trina and her husband, Edmund Lin, started the Lin Foundation in 2016, supporting a diverse range of causes including gender equality, climate change, and animal welfare.

Trina adopted her Singapore Special, Max, in 2012 when the SPCA was still at Mount Vernon. She adopted her second Singapore Special, Layla, from the SPCA in 2024. Together, they strive to improve animal welfare in Singapore.



**DANIEL HO**  
COMMITTEE MEMBER

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Daniel serves as the Deputy Chief Operating Officer at Mothership and plays an active role within the SPCA's Community Engagement and Communications sub-committee. A devoted advocate for animal welfare in Singapore, he is also a proud parent to an adopted Singapore Special, Thomson.



**MATIN MOHDARI**  
COMMITTEE MEMBER

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Matin is the Head of Public Policy, Government and Corporate Affairs, Southeast and South Asia at Expedia Group. With a diverse background spanning both the private and public sectors, he brings a wealth of experience from his pivotal roles in Grab and at the Singapore Tourism Board.

Matin was also selected as an ASEAN Youth Fellow – a leadership development programme to grow and connect emerging ASEAN young leaders.

Beyond his professional achievements, Matin is deeply committed to advocating for animal welfare. Matin is also passionate about accelerating the growth of social capital for underserved/minority communities, and unlocking its potential to enable youths from these segments to access good jobs and opportunities for a resilient future.



**SADHANA RAI**  
COMMITTEE MEMBER

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Sadhana is a full time, pro bono criminal defence lawyer under the Criminal Legal Aid Scheme. She currently heads the Representation department at Pro Bono SG, which provides legal aid for criminal, family justice, and other community law matters.

Motivated by a calling to help accused persons who might otherwise be deprived of legal representation, Sadhana committed herself to pro bono criminal work by joining the inaugural batch of Criminal Legal Aid Scheme (CLAS) Fellows (a pro bono outfit aimed at providing legal aid to underprivileged accused persons run by the Law Society of Singapore) in 2015. Sadhana was eventually offered the newly minted role of CLAS Advocate in December 2016. In 2021, she took up the position of Head of Representation.

Sadhana is a passionate animal lover who rescues and cares for various animals, including dogs, cats, and birds. She also takes in animals who require special palliative care, believing that every animal deserves a chance to be happy.



**TIANHUI LONG (MO)**  
COMMITTEE MEMBER

.....

Mo has dedicated her career to serving our nation since 2007, with a commitment to staff development and training. Outside of her work, Mo's love for animals shines through as she shares her life with her beloved pets and passionately supports the welfare of our furry friends by raising funds for the SPCA on their birthdays.

**Society for the Prevention of Cruelty to Animals, Singapore**  
(Unique Entity Number: S61SS0060B)  
(Registered under the Societies Act 1966 and Charities Act 1994)

**AUDITED FINANCIAL STATEMENTS**  
**For the Financial Year Ended 30 June 2024**



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**Society for the Prevention of Cruelty to Animals, Singapore**

**AUDITED FINANCIAL STATEMENTS  
For the Financial Year Ended 30 June 2024**

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**Society for the Prevention of Cruelty to Animals, Singapore**

**STATEMENT BY THE MANAGEMENT COMMITTEE  
For the Financial Year Ended 30 June 2024**

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In the opinion of the Management Committee,

- (a) the financial statements of Society for the Prevention of Cruelty to Animals, Singapore (the “Society”) and the notes thereto are properly drawn up in accordance with the provisions of the Societies Act 1966 (the “Societies Act”), the Charities Act 1994 and other relevant regulations (the “Charities Act and Regulations”) and the Charities Accounting Standards (“CAS”) so as to present fairly, in all material respects, the state of affairs of the Society as at 30 June 2024 and the results and cash flows of the Society for the financial year ended on that date; and
- (b) 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.

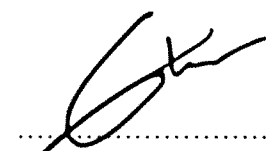
On behalf of the Management Committee



.....  
Chiu Chi Ling  
**Chairman**

Singapore

Date: 11 October 2024



.....  
Ong Lien Wan Ethan  
**Honorary Treasurer**

## INDEPENDENT AUDITOR'S REPORT

### To the Members of Society for the Prevention of Cruelty to Animals, Singapore For the Financial Year Ended 30 June 2024

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#### Report on the Audit of the Financial Statements

##### *Opinion*

We have audited the financial statements of Society for the Prevention of Cruelty to Animals, Singapore (the "Society"), which comprise the balance sheet as at 30 June 2024, and the statement of financial activities and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Societies Act 1966 (the "Societies Act"), the Charities Act 1994 and other relevant regulations (the "Charities Act and Regulations"), and Charities Accounting Standard in Singapore ("CAS") so as to present fairly, in all material respects, the state of affairs of the Society as at 30 June 2024 and the results and cash flows of the Society for the year ended on that date.

##### *Basis for Opinion*

We conducted our audit in accordance with Singapore Standards on Auditing ("SSAs"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Society in accordance with the Accounting and Corporate Regulatory Authority ("ACRA") *Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities* ("ACRA Code") together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### *Other Information*

Management is responsible for the other information. The other information comprise the Statement by the Management Committee.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## INDEPENDENT AUDITOR'S REPORT

**To the Members of  
Society for the Prevention of Cruelty to Animals, Singapore  
For the Financial Year Ended 30 June 2024**

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### **Report on the Audit of the Financial Statements (Cont'd)**

#### *Responsibilities of Management Committee and Those Charged with Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the provisions of the Societies Act, the Charities Act and Regulations and CAS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

#### *Auditor's Responsibilities for the Audit of the Financial Statements*

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

As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

## INDEPENDENT AUDITOR'S REPORT

**To the Members of  
Society for the Prevention of Cruelty to Animals, Singapore  
For the Financial Year Ended 30 June 2024**

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### **Report on the Audit of the Financial Statements (Cont'd)**

#### *Auditor's Responsibilities for the Audit of the Financial Statements (Cont'd)*

As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also: (cont'd)

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

### **Report on Other Legal and Regulatory Requirements**

In our opinion,

- (a) the accounting and other records required to be kept by the Society have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act, and the Charities Act and Regulations;
- (b) the fund-raising appeal held during the period from 1 July 2023 to 30 June 2024 has been carried out in accordance with Regulation 6 of the Societies Regulations issued under the Act and proper accounts and other records have been kept of the fund-raising appeal.

**INDEPENDENT AUDITOR'S REPORT**

**To the Members of  
Society for the Prevention of Cruelty to Animals, Singapore  
For the Financial Year Ended 30 June 2024**

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**Report on Other Legal and Regulatory Requirements (Cont'd)**

During the course of our audit, nothing has come to our attention that causes us to believe that during the financial year:

- (a) the Society has not used the donation moneys in accordance with its objectives as required under Regulation 11 of the Charities (Institutions of a Public Character) Regulations; and
- (b) the Society has not complied with the requirement of Regulation 15 of the Charities (Institutions of a Public Character) Regulations.

  
**Tan, Chan & Partners**  
*Public Accountants and  
Chartered Accountants*

Singapore  
Date: 11 October 2024

Society for the Prevention of Cruelty to Animals, Singapore

STATEMENT OF FINANCIAL ACTIVITIES  
For the Financial Year Ended 30 June 2024

Note	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
	funds	funds		funds	funds		
	2024	2024	2024	2023	2023	2023	
	\$	\$	\$	\$	\$	\$	
<b>Income</b>							
Income from generated funds:							
Voluntary income	3	4,411,964	-	4,411,964	5,985,545	-	5,985,545
Activities for generating fund	3	146,437	-	146,437	196,305	-	196,305
Investment income	3	581,371	197,460	778,831	253,520	175,957	429,477
Income from other charitable activities	3	287,327	-	287,327	481,026	-	481,026
Other income	3	31,349	-	31,349	90,945	-	90,945
<b>Total income</b>		<b>5,458,448</b>	<b>197,460</b>	<b>5,655,908</b>	<b>7,007,341</b>	<b>175,957</b>	<b>7,183,298</b>
<b>Less: Expenditures</b>							
Cost of generating funds	4	193,479	-	193,479	177,811	15,837	193,648
Cost of charitable activities	4	2,470,849	-	2,470,849	2,427,608	-	2,427,608
Governance and administrative costs	4	906,032	604,602	1,510,634	754,161	598,878	1,353,039
<b>Total expenditures</b>		<b>3,570,360</b>	<b>604,602</b>	<b>4,174,962</b>	<b>3,359,580</b>	<b>614,715</b>	<b>3,974,295</b>
<b>Surplus/(Deficit) for the financial year</b>		<b>1,888,088</b>	<b>(407,142)</b>	<b>1,480,946</b>	<b>3,647,761</b>	<b>(438,758)</b>	<b>3,209,003</b>
Gross transfer between funds		273,345	(273,345)	-	58,428	(58,428)	-
<b>Net movement in funds</b>		<b>2,161,433</b>	<b>(680,487)</b>	<b>1,480,946</b>	<b>3,706,189</b>	<b>(497,186)</b>	<b>3,209,003</b>
Reconciliation of funds							
Total funds brought forward		16,069,345	7,807,273	23,876,618	12,363,156	8,304,459	20,667,615
<b>Total funds carried forward</b>		<b>18,230,778</b>	<b>7,126,786</b>	<b>25,357,564</b>	<b>16,069,345</b>	<b>7,807,273</b>	<b>23,876,618</b>

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

**Society for the Prevention of Cruelty to Animals, Singapore**

**BALANCE SHEET**

**As at 30 June 2024**

	Note	2024 \$	2023 \$
<b>Non-current assets</b>			
Property, plant and equipment	7	4,737,119	5,407,186
Ravenscroft Trust Fund	8	2,657,569	2,733,454
		<u>7,394,688</u>	<u>8,140,640</u>
<b>Current assets</b>			
Inventories	9	147,154	104,954
Other receivables	10	372,825	300,924
Prepayments		11,336	12,836
Cash and bank balances	11	17,679,860	15,469,999
		<u>18,211,175</u>	<u>15,888,713</u>
<b>Current liability</b>			
Other payables	12	248,299	152,735
<b>Net current assets</b>		<u>17,962,876</u>	<u>15,735,978</u>
<b>Net assets</b>		<u>25,357,564</u>	<u>23,876,618</u>
<b>Funds</b>			
<u>Unrestricted</u>			
Accumulated fund		<u>13,348,919</u>	<u>10,755,519</u>
<u>Designated</u>			
Land and building fund	13	68,295	90,359
Clinic fund	13	69,834	479,737
Essery fund	13	3,743,730	3,743,730
Reinstatement fund	13	1,000,000	1,000,000
		<u>4,881,859</u>	<u>5,313,826</u>
<u>Restricted</u>			
Building fund	14	4,469,217	5,073,819
Capital trust fund	14	2,657,569	2,733,454
		<u>7,126,786</u>	<u>7,807,273</u>
<b>Total funds</b>		<u>25,357,564</u>	<u>23,876,618</u>

*The accompanying notes form an integral part of the financial statements.*

Society for the Prevention of Cruelty to Animals, Singapore

**STATEMENT OF CASH FLOWS**  
For the Financial Year Ended 30 June 2024

	Note	2024 \$	2023 \$
<b>Operating activities</b>			
Surplus for the financial year		1,480,946	3,209,003
<u>Adjustments for:</u>			
Gain on disposal of property, plant and equipment	3	-	(21,232)
Interest income	3	(493,786)	(253,520)
Depreciation of property, plant and equipment	7	775,667	758,353
Drawdown of Ravenscroft Trust Fund	8	273,345	-
Realised gain on revaluation of investments	8	(96,067)	-
Unrealised gain on revaluation of investments	8	(101,393)	(101,692)
Operating surplus before working capital changes		<u>1,838,712</u>	<u>3,590,912</u>
<u>Adjustments for changes in working capital:</u>			
Inventories		(42,200)	6,605
Other receivables		1,286	(3,303)
Prepayments		1,500	(216)
Other payables		95,564	20,524
<b>Net cash flows generated from operating activities</b>		<u><u>1,894,862</u></u>	<u><u>3,614,522</u></u>
<b>Investing activities</b>			
Acquisition of property, plant and equipment		(105,600)	(357,192)
Interest received		420,599	103,966
Proceeds from disposal of property, plant and equipment		-	22,000
<b>Net cash flows generated from/(used in) investing activities</b>		<u><u>314,999</u></u>	<u><u>(231,226)</u></u>
<b>Financing activity</b>			
Fixed deposits pledged, representing		-	(10,000)
<b>net cash flows used in financing activity</b>		<u><u>-</u></u>	<u><u>(10,000)</u></u>
<b>Net changes in cash and cash equivalents</b>		<b>2,209,861</b>	<b>3,373,296</b>
<b>Cash and cash equivalents at beginning of financial year</b>		<u><u>15,459,999</u></u>	<u><u>12,086,703</u></u>
<b>Cash and cash equivalents at end of financial year</b>	11	<u><u>17,669,860</u></u>	<u><u>15,459,999</u></u>

*The accompanying notes form an integral part of the financial statements.*

**Society for the Prevention of Cruelty to Animals, Singapore**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Financial Year Ended 30 June 2024**

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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 under the Societies Act 1966 and the Charities Act 1994 and is domiciled in the Republic of Singapore. The Society is an approved Institution of Public Character (“IPC”) from 01 January 2021 to 31 December 2023. The IPC period has been extended from 01 January 2024 to 31 December 2026.

The registered address of the Society is located at 50 Sungei Tengah Road, Singapore 699012.

The principal activities of the Society are to prevent cruelty and to promote kindness to animals.

The financial statements of the Society for the financial year ended 30 June 2024 were authorised for issue by the Management Committee on the date of the Statement by the Management Committee.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**2.1 Basis of preparation**

The financial statements, expressed in Singapore Dollar (“\$”), which is the functional currency of the Society have been prepared in accordance with the Societies Act 1966 (the “Societies Act”), the Charities Act 1994 and other regulations (the “Charities Act and Regulations”) and Charities Accounting Standard (“CAS”). The financial statements have been prepared under the historical cost convention except as disclosed in the accounting policies below.

The preparation of financial statements in conformity with CAS requires the use of estimates and assumptions that affect 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 revenues and expenses during the financial year. Although these estimates are based on management’s best knowledge of current events and actions and historical experiences and various other factors that are believed to be reasonable under the circumstances, actual results may ultimately differ from those estimates.

*Use of estimates and judgements*

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

**Society for the Prevention of Cruelty to Animals, Singapore**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Financial Year Ended 30 June 2024**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

**2.1 Basis of preparation (cont'd)**

*Use of estimates and judgements (cont'd)*

There were no significant judgements made in applying accounting policies and no estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial period.

**2.2 Income recognition**

Income is recognised in the statement of financial activities to the extent that the Society becomes entitled to the income, when it is probable that the income will be received; and when the amount of the income can be measured with sufficient reliability.

Voluntary income

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 subject to donor-imposed conditions that specify the time period in which the expenditure can take place are accounted for as deferred income and recognised as a liability until the financial period in which the Society is allowed by the condition to expend the income.

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 recognised as income until they have been received by the Society.

Sale of goods

Income from the sale of goods is recognised when the Society has delivered the products to the customers, the customer has accepted the products and the collectability of the related receivables is reasonable assured.

Rendering of services

Income from services is recognised over the period in which the services are rendered.

Subscriptions

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

Interest income

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

**Society for the Prevention of Cruelty to Animals, Singapore**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Financial Year Ended 30 June 2024**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

**2.2 Income recognition (cont'd)**

Investment income

Investment income is recognised when it is probable that income from the Ravenscroft Trust Fund will be received and when this amount can be measured with sufficient reliability.

Other income

Other income is recognised on receipt basis.

Government grant

Government grant is recognised at their fair value where there is reasonable assurance that the grants will be received and all related conditions will be complied with.

**2.3 Recognition of expenditures**

Expenditures are recognised in the statement of financial activities once the goods or services have been received unless the expenditure qualifies for capitalisation as assets such as inventory and property, plant and equipment. Expenditure on performance-related grants is recognised to the extent the specified service or goods have been provided. Expenditures in the statement of financial activities are classified under the cost of generating funds, cost of charitable activities and governance costs.

Cost of charitable activities

Expenditure on charitable activities comprises all costs incurred in undertaking work to meet the charitable objects of the Society. Such costs include the direct costs of the charitable activities of the Society together with those support costs incurred that enable these activities to be undertaken.

All resources applied in undertaking activities to meet the Society's charitable objectives are classified under cost of charitable activities.

Cost of generating funds

Cost of generating funds are all costs incurred during execution of activities that generate funds and earn voluntary income for the Society.

Governance costs

Governance costs include the costs of governance arrangement, which relate to the general running of the Society as opposed to the direct management functions inherent in generating funds, service delivery and programme or project work. Governance costs will normally include both direct costs such as internal and external audit, legal advice for the Society and costs associated with constitutional and statutory requirements, and related support costs which where material, would comprise apportionment of shared and indirect costs involved in supporting the governance activities.

**Society for the Prevention of Cruelty to Animals, Singapore**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Financial Year Ended 30 June 2024**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

**2.3 Recognition of expenditures (cont'd)**

Allocation of costs

Where appropriate, expenditures that are specifically identifiable to each cost classification are allocated directly to the type of costs incurred. Where apportionment between each costs classification is necessary, the following apportionment bases are applied:

- Usage;
- Head count i.e. on the number of people employed within an activity;
- Floor area occupied by an activity;
- On time basis; and
- Expenditure total.

**2.4 Employee benefits**

Defined contribution plan

The Society makes contributions to the Central Provident Fund in Singapore. Contributions to the defined contribution plan are recognised as an expense in the period in which the related service is performed.

Short-term benefits

All short-term benefits including accumulating compensated absences are recognised in the statement of financial activities in the period in which the employees rendered their services to the Society.

**2.5 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 straight-line 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 recognised as an expense in the period in which termination takes place.

Rental on operating lease is charged to the statement of financial activities.

**2.6 Property, plant and equipment**

Property, plant and equipment are carried at cost less accumulated depreciation. Depreciation is charged on the straight-line method to write off the assets over their estimated useful lives as follows:

	<u>Useful lives</u>
Leasehold land	20 years
Building and renovation	15-16 years
Office furniture and equipment	5-8 years
Clinic equipment	5 years
Computers and software	3-5 years
Motor vehicles	5 years

**Society for the Prevention of Cruelty to Animals, Singapore**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Financial Year Ended 30 June 2024**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

**2.6 Property, plant and equipment (cont'd)**

The residual values, estimated useful lives and depreciation method of property, plant and equipment are reviewed, and adjusted as appropriate, at each balance sheet date. The effects of any revision are recognised in the statement of financial activities when the changes arise.

The gain or loss arising on disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the statement of financial activities.

Fully depreciated assets are retained in the financial statements until they are no longer in use.

**2.7 Receivables**

Receivables, excluding prepayments, are measured at initial recognition at transaction price, excluding transaction costs, if any. Transaction costs shall be recognised as expenditure in the statement of financial activities. Prepayments shall be initially recognised at the amount paid in advance for the economic resources expected to be received in the future.

After initial recognition, receivables, excluding prepayments, shall be measured at cost less any accumulated impairment losses. Prepayments shall be measured at the amount paid less the economic resources received or consumed during the financial period.

At each balance sheet date, where there is objective evidence that a receivable is impaired, the carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the statement of financial activities. The allowance recognised is measured as the difference between the asset's carrying amount and the undiscounted future cash flows that the Society expects to receive from the receivables. When a receivable is uncollectible, it is written off against the allowance account for receivables. Subsequent recoveries of amounts previously written off are credited in the statement of financial activities.

**2.8 Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand, cash at bank and fixed deposits that are readily convertible to known amount of cash and which are subject to an insignificant risk of changes in value.

**2.9 Inventories**

Goods for resale, animal foods, medical supplies and consumables are carried at the lower of cost and net realisable value. Cost includes all costs of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined using the first-in-first-out basis. Net realisable value is the estimated selling price in the ordinary course of business less selling expenses.

**Society for the Prevention of Cruelty to Animals, Singapore**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Financial Year Ended 30 June 2024**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

**2.10 Ravenscroft Trust Fund**

The Ravenscroft Trust Fund is measured at fair value subsequent to initial recognition as the Society determined that the fair values of the quoted investments based on the quoted closing market prices on the last market day of the financial year would be more reflective to the value of the investments.

**2.11 Payables**

Payables are initially measured at transaction price, excluding transaction costs, if any, both at initial recognition and at subsequent measurement. Transaction costs shall be recognised as expenditure in the statement of financial activities as incurred. Accruals shall be recognised at the best estimate of the amount payable.

**2.12 Provisions**

Provisions are recognised when the Society has a present obligation (legal or constructive) as a result of a past event, it is probable that a transfer of economic benefits in settlement will be required and the amount of the obligation can be estimated reliably.

Provisions are reviewed at the end of each reporting date and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of economic resources will be required to settle the obligation, any adjustment to the amounts previously recognised shall be recognised as expenditure in the statement of financial activities unless the provision was originally recognised as part of the cost of an asset.

**2.13 Unrestricted funds**

Unrestricted funds are classified into two categories:

*Unrestricted non-designated funds*

These represent funds received by the Society that are expendable for any activity within the Society at the discretion of the Management Committee in furtherance of the Society's charitable objectives.

*Unrestricted designated funds*

These represent funds that have been received by the Society specifically for one of its many programmes, or have been ear-marked for a specific programme or a specific purpose within a programme by the Management Committee. If part of the unrestricted designated fund of a programme is set aside for a particular purpose by the Management Committee, it may be designated as a separate fund within the programme but the designation has an administrative purpose only, and does not restrict the Management Committee from transferring or re-designating the fund for another purpose within the same programme. Funds that have been transferred from unrestricted non-designated funds by the Management Committee and designated for a specific purpose or programme, may at its discretion be transferred back to the non-designated unrestricted funds.

**Society for the Prevention of Cruelty to Animals, Singapore**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Financial Year Ended 30 June 2024**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

**2.14 Restricted funds**

Restricted funds are funds subject to specific trusts, which may be declared by the donors or with their authority such as in the literature of a public appeal or created through legal process, but still within the wider objects of the Society.

Society for the Prevention of Cruelty to Animals, Singapore

NOTES TO THE FINANCIAL STATEMENTS  
For the Financial Year Ended 30 June 2024

3. INCOME

Note	Unrestricted funds			Restricted funds		Total funds	Unrestricted funds	Restricted funds	Total funds
	Accumulated fund	Designated funds		Capital trust fund	Building fund				
		Land and building fund	Clinic fund						
2024	2024	2024	2024	2024	2024	2023	2023	2023	
	\$	\$	\$	\$	\$	\$	\$	\$	
<b><u>Income from generated funds</u></b>									
<u>Voluntary income</u>									
Donations									
Fund raising and general appeals - tax exempt	3,082,248	-	127,857	-	-	3,210,105	2,696,984	-	2,696,984
Collection boxes and other non-tax-exempt receipts	1,187,686	-	14,173	-	-	1,201,859	3,288,561	-	3,288,561
	<b>4,269,934</b>	<b>-</b>	<b>142,030</b>	<b>-</b>	<b>-</b>	<b>4,411,964</b>	<b>5,985,545</b>	<b>-</b>	<b>5,985,545</b>
<u>Activities for generating fund</u>									
Sales of SPCA souvenir and pet supplies	108,063	-	-	-	-	108,063	121,632	-	121,632
Miscellaneous fund raising projects	38,374	-	-	-	-	38,374	74,673	-	74,673
	<b>146,437</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>146,437</b>	<b>196,305</b>	<b>-</b>	<b>196,305</b>
<u>Investment income</u>									
<u>Income from Ravenscroft Trust Fund</u>									
Net investment income	8	87,585	-	-	-	87,585	-	74,265	74,265
Realised gain on sale of investments	8	-	-	-	96,067	96,067	-	-	-
Unrealised gain on revaluation of investments	8	-	-	-	101,393	101,393	-	101,692	101,692
Interest income		493,786	-	-	-	493,786	-	253,520	253,520
		<b>581,371</b>	<b>-</b>	<b>-</b>	<b>197,460</b>	<b>778,831</b>	<b>-</b>	<b>429,477</b>	<b>429,477</b>

Society for the Prevention of Cruelty to Animals, Singapore

NOTES TO THE FINANCIAL STATEMENTS  
For the Financial Year Ended 30 June 2024

3. INCOME (Cont'd)

	Unrestricted funds			Restricted funds		Total funds	Unrestricted funds	Restricted funds	Total funds
	Accumulated fund	Designated funds		Capital trust fund	Building fund				
		Land and building fund	Clinic fund						
2024	2024	2024	2024	2024	2024	2023	2023	2023	
\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b><u>Income from other charitable activities</u></b>									
Member's subscription									
- Annual	5,090	-	-	-	-	5,090	14,955	-	14,955
- Life	4,000	-	-	-	-	4,000	2,000	-	2,000
Adoption fees	49,618	-	-	-	-	49,618	90,564	-	90,564
Board and vaccinations	4,006	-	-	-	-	4,006	12,058	-	12,058
Dog Trap-Neuter-Release- Manage disbursements - clinic	-	-	43,744	-	-	43,744	81,678	-	81,678
Dog Trap-Neuter-Release- Manage disbursements - shelter	29,225	-	-	-	-	29,225	36,340	-	36,340
Stray cat sterilisation programme	5,545	-	-	-	-	5,545	6,403	-	6,403
Surrender fees	14,520	-	-	-	-	14,520	19,075	-	19,075
Transport fees	3,445	-	-	-	-	3,445	7,290	-	7,290
Veterinary services	-	-	65,547	-	-	65,547	83,078	-	83,078
Government grant and reimbursement	62,587	-	-	-	-	62,587	127,585	-	127,585
	<b>178,036</b>	<b>-</b>	<b>109,291</b>	<b>-</b>	<b>-</b>	<b>287,327</b>	<b>481,026</b>	<b>-</b>	<b>481,026</b>
<b><u>Other income</u></b>									
Miscellaneous receipts	31,349	-	-	-	-	31,349	90,945	-	90,945
Total income	<b>5,207,127</b>	<b>-</b>	<b>251,321</b>	<b>197,460</b>	<b>-</b>	<b>5,655,908</b>	<b>6,753,821</b>	<b>429,477</b>	<b>7,183,298</b>

Society for the Prevention of Cruelty to Animals, Singapore

NOTES TO THE FINANCIAL STATEMENTS  
For the Financial Year Ended 30 June 2024

4. EXPENDITURES

Note	Unrestricted funds			Restricted funds		Total funds	Unrestricted funds	Restricted funds	Total funds
	Accumulated fund	Designated funds		Capital trust fund	Building fund				
		Land and building fund	Clinic fund						
2024	2024	2024	2024	2024	2024	2023	2023	2023	
	\$	\$	\$	\$	\$	\$	\$	\$	
	<b><u>Cost of generating funds</u></b>								
	Cost of SPCA souvenirs and pet supplies								
	60,453	-	-	-	-	60,453	95,151	-	95,151
	Fund raising events expenditures								
	117,265	-	-	-	-	117,265	82,660	-	82,660
	Investment management fees								
8	15,761	-	-	-	-	15,761	-	15,837	15,837
	<b>193,479</b>	-	-	-	-	<b>193,479</b>	<b>177,811</b>	<b>15,837</b>	<b>193,648</b>
	<b><u>Cost of charitable activities</u></b>								
	Animal food and supplies								
	31,269	-	-	-	-	31,269	27,310	-	27,310
	Clinic running costs, medical supplies and veterinary services								
	19,724	-	232,453	-	-	252,177	285,074	-	285,074
	Depreciation of property, plant and equipment								
7	-	-	27,020	-	-	27,020	47,458	-	47,458
	Public education and campaigns								
	75,229	-	-	-	-	75,229	68,397	-	68,397
	Publicity								
	52,432	-	-	-	-	52,432	55,268	-	55,268
	Repairs and maintenance								
	64,005	-	-	-	-	64,005	68,547	-	68,547
	Salaries, bonuses and CPF, FWL contributions								
5	1,554,976	-	350,473	-	-	1,905,449	1,802,797	-	1,802,797
	Vehicle expenses								
	45,747	-	-	-	-	45,747	52,907	-	52,907
	Shelter miscellaneous expenses								
	10,165	-	7,356	-	-	17,521	19,850	-	19,850
	<b>1,853,547</b>	-	<b>617,302</b>	-	-	<b>2,470,849</b>	<b>2,427,608</b>	-	<b>2,427,608</b>

Society for the Prevention of Cruelty to Animals, Singapore

NOTES TO THE FINANCIAL STATEMENTS  
For the Financial Year Ended 30 June 2024

4. EXPENDITURES (Cont'd)

Note	Unrestricted funds			Restricted funds		Total funds	Unrestricted funds	Restricted funds	Total funds
	Accumulated fund	Designated funds		Capital trust fund	Building fund				
		Land and building fund	Clinic fund						
2024	2024	2024	2024	2024	2024	2023	2023	2023	
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance and administrative costs</b>									
	1,904	-	-	-	-	1,904	994	-	994
	9,524	-	-	-	-	9,524	6,845	-	6,845
	11,730	60	1,644	-	-	13,434	14,090	-	14,090
	54,904	-	-	-	-	54,904	42,922	-	42,922
	144,045	-	-	-	604,602	748,647	112,017	598,878	710,895
7	3,541	-	-	-	-	3,541	3,509	-	3,509
	31,517	-	10,097	-	-	41,614	38,538	-	38,538
	2,540	-	-	-	-	2,540	2,623	-	2,623
	7,924	-	-	-	-	7,924	13,845	-	13,845
	40,242	-	-	-	-	40,242	31,059	-	31,059
	9,497	-	1,431	-	-	10,928	3,197	-	3,197
	468,717	-	-	-	-	468,717	405,510	-	405,510
5	9,325	-	4,045	-	-	13,370	11,886	-	11,886
	15,193	-	-	-	-	15,193	13,957	-	13,957
	407	-	-	-	-	407	407	-	407
	9,901	-	-	-	-	9,901	10,606	-	10,606
	1,082	-	-	-	-	1,082	1,163	-	1,163
	40,057	-	26,705	-	-	66,762	40,993	-	40,993
	862,050	60	43,922	-	604,602	1,510,634	754,161	598,878	1,353,039
<b>Total expenditures</b>	<b>2,909,076</b>	<b>60</b>	<b>661,224</b>	<b>-</b>	<b>604,602</b>	<b>4,174,962</b>	<b>3,359,580</b>	<b>614,715</b>	<b>3,974,295</b>

**Society for the Prevention of Cruelty to Animals, Singapore**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Financial Year Ended 30 June 2024**

**5. STAFF COSTS**

	2024	2023
	\$	\$
CPF and SDL contributions	288,098	275,544
Salaries and bonuses	<u>2,086,068</u>	<u>1,932,763</u>
	<u><b>2,374,166</b></u>	<u><b>2,208,307</b></u>

The staff costs were allocated as follows:

Cost of charitable activities	1,905,449	1,802,797
Governance and administrative costs	<u>468,717</u>	<u>405,510</u>
	<u><b>2,374,166</b></u>	<u><b>2,208,307</b></u>

The annual remuneration of its three highest paid staffs:

	No. of personnel	
	2024	2023
<u>Remuneration band (S\$)</u>		
Between S\$50,001 to \$100,000	1	-
Between S\$100,001 to \$150,000	1	3
Between S\$150,001 to \$200,000	<u>1</u>	<u>-</u>
	<u><b>3</b></u>	<u><b>3</b></u>

**6. INCOME TAX**

The Society is registered as a charity under the Charities Act 1994. By virtue of Section 13(1)(zm) of the Income Tax Act 1947, the Society is exempted from income tax.

Society for the Prevention of Cruelty to Animals, Singapore

NOTES TO THE FINANCIAL STATEMENTS  
For the Financial Year Ended 30 June 2024

7. PROPERTY, PLANT AND EQUIPMENT

	Leasehold land \$	Building and renovation \$	Office furniture and equipment \$	Clinic equipment \$	Computers and software \$	Motor vehicles \$	Total \$
<b>Cost</b>							
As at 01.07.2022	516,206	8,700,748	367,649	270,676	99,324	236,663	10,191,266
Additions	-	121,185	86,636	28,071	17,510	103,790	357,192
Disposals	-	-	-	-	(5,290)	(82,000)	(87,290)
As at 30.06.2023	516,206	8,821,933	454,285	298,747	111,544	258,453	10,461,168
Additions	-	22,004	17,341	9,377	56,878	-	105,600
<b>As at 30.06.2024</b>	<b>516,206</b>	<b>8,843,937</b>	<b>471,626</b>	<b>308,124</b>	<b>168,422</b>	<b>258,453</b>	<b>10,566,768</b>
<b>Accumulated depreciation</b>							
As at 01.07.2022	281,856	3,585,955	74,436	200,344	59,140	180,420	4,382,151
Depreciation for the year	25,800	573,078	77,417	47,458	13,321	21,279	758,353
Disposals	-	-	-	-	(4,522)	(82,000)	(86,522)
As at 30.06.2023	307,656	4,159,033	151,853	247,802	67,939	119,699	5,053,982
Depreciation for the year	25,800	578,891	80,601	27,020	28,237	35,118	775,667
<b>As at 30.06.2024</b>	<b>333,456</b>	<b>4,737,924</b>	<b>232,454</b>	<b>274,822</b>	<b>96,176</b>	<b>154,817</b>	<b>5,829,649</b>
<b>Carrying amount</b>							
As at 30.06.2023	208,550	4,662,900	302,432	50,945	43,605	138,754	5,407,186
<b>As at 30.06.2024</b>	<b>182,750</b>	<b>4,106,013</b>	<b>239,172</b>	<b>33,302</b>	<b>72,246</b>	<b>103,636</b>	<b>4,737,119</b>

**Society for the Prevention of Cruelty to Animals, Singapore**

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For the Financial Year Ended 30 June 2024**

**7. PROPERTY, PLANT AND EQUIPMENT (Cont'd)**

The leasehold land is registered and held in trust by management committee members (Carla Jacqueline Barker and Mary Soo) of the Society.

Depreciation charges were allocated as follows:

	Note	2024 \$	2023 \$
Cost of charitable activities	4	27,020	47,458
Governance and administrative costs	4	748,647	710,895
		<u>775,667</u>	<u>758,353</u>

**8. RAVENSCROFT TRUST FUND**

	2024 \$	2023 \$
Quoted equity shares in Singapore, at fair value	1,733,559	1,472,833
Cash at bank	892,572	957,475
Other receivables	102,442	361,574
Income receivables	869	-
	<u>2,729,442</u>	<u>2,791,882</u>
Other payable	(71,873)	(58,428)
	<u>2,657,569</u>	<u>2,733,454</u>

The movement during the year is as follows:

	Note	2024 \$	2023 \$
Balance at the beginning of the year		2,733,454	2,631,762
Income received during the financial year		87,585	74,265
Expenditures incurred during the financial year		(15,761)	(15,837)
Realised gain on sale of investments	3	96,067	-
Unrealised gain on revaluation of assets	3	101,393	101,692
		<u>3,002,738</u>	<u>2,791,882</u>
Transfer to general fund		(345,169)	(58,428)
Balance at the end of the year		<u>2,657,569</u>	<u>2,733,454</u>

Ravenscroft Trust Fund is being managed by the Investment Council comprising 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 value of these shares are based on the quoted closing market prices on the last market day of the financial year.

**Society for the Prevention of Cruelty to Animals, Singapore**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Financial Year Ended 30 June 2024**

**9. INVENTORIES**

	2024	2023
	\$	\$
Drugs & clinic supplies	82,833	47,184
Merchandise	51,997	47,239
Animal feed	12,324	10,531
	147,154	104,954

The cost of inventories recognised as expenditure amounted to \$148,663 (2023: \$254,742).

**10. OTHER RECEIVABLES**

	2024	2023
	\$	\$
Deposits	33,555	56,828
Receivable from Ravenscroft Trust Fund	71,823	58,428
Payable to Agri-Food and Veterinary Authority of Singapore – Trap-Neuter-Release-Manage	(30,388)	(45,078)
Interest receivables	277,403	204,216
Sundry receivables	20,432	26,530
	372,825	300,924

**11. CASH AND BANK BALANCES**

	2024	2023
	\$	\$
Fixed deposits	15,455,284	15,116,086
Cash at bank	2,222,576	351,913
Cash on hand	2,000	2,000
	17,679,860	15,469,999

Fixed deposits were placed with banks at tenure of 12 to 24 (2023: 12 to 36) months and earn interest rates ranging from 0.50% to 3.35% (2023: 0.35% to 4.10%) per annum.

For the purpose of the statement of cash flows, cash and cash equivalents comprise the following at the end of the reporting period:

	2024	2023
	\$	\$
Cash and bank deposits	17,679,860	15,469,999
Less: Fixed deposits pledged	(10,000)	(10,000)
Cash and cash equivalents as per statement of cash flows	17,669,860	15,459,999

Fixed deposits of \$10,000 (2023: \$10,000) is pledged to the DBS Bank to secure the credit card facility.

Society for the Prevention of Cruelty to Animals, Singapore

NOTES TO THE FINANCIAL STATEMENTS  
For the Financial Year Ended 30 June 2024

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12. OTHER PAYABLES

	2024	2023
	\$	\$
Accrued operating expenses	136,351	75,808
Non-trade payables	56,962	27,422
Provision for unutilised leave	54,986	49,505
	<u>248,299</u>	<u>152,735</u>

Society for the Prevention of Cruelty to Animals, Singapore

NOTES TO THE FINANCIAL STATEMENTS  
For the Financial Year Ended 30 June 2024

13. UNRESTRICTED FUNDS

	Balance at beginning of the year	Income	Expenditure	Net income/ (expenditure)	Inter-fund transfer	Balance at end of the year
	\$	\$	\$	\$	\$	\$
<b>2024</b>						
<u>Unrestricted fund</u>						
Accumulated fund	10,755,519	5,207,127	(2,909,076)	13,053,570	295,349	<b>13,348,919</b>
<u>Designated funds</u>						
Land and building fund	90,359	-	(60)	90,299	(22,004)	<b>68,295</b>
Clinic fund	479,737	251,321	(661,224)	69,834	-	<b>69,834</b>
Essery fund	3,743,730	-	-	3,743,730	-	<b>3,743,730</b>
Reinstatement fund	1,000,000	-	-	1,000,000	-	<b>1,000,000</b>
	5,313,826	251,321	(661,284)	4,903,863	(22,004)	<b>4,881,859</b>
<b>Total</b>	<b>16,069,345</b>	<b>5,458,448</b>	<b>(3,570,360)</b>	<b>17,957,433</b>	<b>273,345</b>	<b>18,230,778</b>
<b>2023</b>						
<u>Unrestricted fund</u>						
Accumulated fund	10,354,994	6,564,521	(2,593,609)	14,325,906	(3,570,387)	10,755,519
<u>Designated funds</u>						
Land and building fund	211,600	9	(65)	211,544	(121,185)	90,359
Clinic fund	52,832	442,811	(765,906)	(270,263)	750,000	479,737
Essery fund	1,743,730	-	-	1,743,730	2,000,000	3,743,730
Reinstatement fund	-	-	-	-	1,000,000	1,000,000
	2,008,162	442,820	(765,971)	1,685,011	3,628,815	5,313,826
<b>Total</b>	<b>12,363,156</b>	<b>7,007,341</b>	<b>(3,359,580)</b>	<b>16,010,917</b>	<b>58,428</b>	<b>16,069,345</b>

**Society for the Prevention of Cruelty to Animals, Singapore**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Financial Year Ended 30 June 2024**

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**13. UNRESTRICTED FUNDS (Cont'd)**

The purpose of the designated funds are as follows:

Land and building fund

The Society has set aside this fund for future expenditure relating to land and building at Sungei Tengah Road, which may include (but are not limited to) future enhancements, refurbishments, building extensions and other structural additions. During the financial year, the transfer of funds pertains to the final certification payment for construction work on the building as well as payments for the upgrade and repair of buildings.

Clinic fund

The clinic fund was created for the Society's clinic to capture its detailed expenses as well as donations specifically intended for the Society's proposed upgrade of the clinic.

Essery fund

The Essery fund was created from the legacy of the Essery Gerard Stephen estate and is to be utilised for general expenses after consultation with the estate's executor, Dr Tan Hwa Luck.

Reinstatement fund

The reinstatement fund is established for the purpose of cost incurred to reinstate the lease land back to original condition and relocation of the Society's premises when lease ended.

**Society for the Prevention of Cruelty to Animals, Singapore**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Financial Year Ended 30 June 2024**

**14. RESTRICTED FUNDS**

	Balance at beginning of the year	Income	Expenditure	Net income	Inter-fund transfer	Balance at end of the year
	\$	\$	\$	\$	\$	\$
<b><u>2024</u></b>						
Building fund	5,073,819	-	(604,602)	4,469,217	-	<b>4,469,217</b>
Capital trust fund	2,733,454	197,460	-	2,930,914	(273,345)	<b>2,657,569</b>
<b>Total</b>	<b>7,807,273</b>	<b>197,460</b>	<b>(604,602)</b>	<b>7,400,131</b>	<b>(273,345)</b>	<b>7,126,786</b>
<b><u>2023</u></b>						
Building fund	5,672,697	-	(598,878)	5,073,819	-	5,073,819
Capital trust fund	2,631,762	175,957	(15,837)	2,791,882	(58,428)	2,733,454
<b>Total</b>	<b>8,304,459</b>	<b>175,957</b>	<b>(614,715)</b>	<b>7,865,701</b>	<b>(58,428)</b>	<b>7,807,273</b>

The purpose of the restricted funds are as follows:

The building fund pertains to the carrying value of the land and building.

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.

**Society for the Prevention of Cruelty to Animals, Singapore**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Financial Year Ended 30 June 2024**

**14. RESTRICTED FUNDS (Cont'd)**

The purpose of the restricted funds are as follows: (cont'd)

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. FUND RAISING**

30/70 Fund-raising Efficiency Ratio

	<b>2024</b>	<b>2023</b>
	\$	\$
Income from fund-raising	<b>2,213,829</b>	1,371,097
Cost of fund-raising	<b>140,588</b>	25,100
Fund-raising efficiency ratio	<b>6.35</b>	1.83

The fund-raising efficiency ratio has been computed as  $(E+S)/(R+S)$ , where **E** refers to the total expenses relating to fund-raising; **R** refers to the total gross receipts from fund-raising, other than receipts from sponsorships; and **S** refers to the total cost or value of sponsored goods and services relating to fund-raising.

**16. OVERSEAS TRANSACTIONS**

In addition to information disclosed elsewhere in the financial statements, the following significant expenditure and capital outlay remitted to, spent in, or benefit locations outside Singapore are as follows:

<u>Countries</u>	<u>Nature of expenditures</u>	<b>2024</b>	<b>2023</b>
		\$	\$
USA	Clinic operating expenses	741	-
Australia	Clinic maintenance and IT software	-	1,113
Australia	Silent auction bidding system	-	3,750
		<b>741</b>	4,863

Society for the Prevention of Cruelty to Animals, Singapore

NOTES TO THE FINANCIAL STATEMENTS  
For the Financial Year Ended 30 June 2024

17. RELATED PARTIES TRANSACTIONS

In addition to the related party information shown elsewhere in the financial statements, the following transactions between the Society and related party took place during the financial year at terms agreed between the parties:

Key management personnel compensation

The key management personnel for the reporting period comprise the Executive Director, Deputy Director, Senior Managers and Management Committee members.

Key management personnel compensation for the financial year is as follows:

	2024	2023
	\$	\$
Salaries and other short-term employee benefits	390,389	378,944
Post-employment benefits – contribution to CPF	47,595	48,773
	<u>437,984</u>	<u>427,717</u>

None of the Management Committee members received remuneration for their contributions to the Management Committee.

There are 2 (2023: 4) key management personnel received remuneration more than S\$100,000.

18. OPERATING LEASE COMMITMENTS

The Society leases office equipment from third parties under non-cancellable operating leases agreements. The future minimum leases payable under non-cancellable operating lease contracted for at the reporting date but not recognised as liabilities, were as follows:

	2024	2023
	\$	\$
Within one year	3,558	3,541
Later than one year but not later than five years	10,230	13,787
	<u>13,787</u>	<u>17,328</u>

19. FUNDS MANAGEMENT

The primary objective of the Society's funds management is to ensure that the fundings from members and other sources are properly managed and used to support its operations.

The Society manages its funds structure and makes adjustments to it, in light of changes in economic conditions. No changes were made to the objectives, policies or processes during the financial years ended 30 June 2024 and 30 June 2023 respectively.

**Society for the Prevention of Cruelty to Animals, Singapore**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Financial Year Ended 30 June 2024**

**19. FUNDS MANAGEMENT (Cont'd)**

The Society is not subjected to externally imposed capital requirements.

**20. RESERVE POSITION AND POLICY**

The Society's reserve position for the years ended 30 June 2024 and 2023 are as follows:

		<b>2024</b>	2023	Increase/ (Decrease)
		<b>\$'000</b>	\$'000	%
<b>A</b>	Unrestricted funds			
	(i) Accumulated fund	<b>13,349</b>	10,755	24
	(ii) Designated funds			
	- Land and building fund	<b>68</b>	90	(24)
	- Clinic fund	<b>69</b>	480	(86)
	- Essery fund	<b>3,744</b>	3,744	-
	- Reinstatement fund	<b>1,000</b>	1,000	-
<b>B</b>	Restricted funds			
	- Building fund	<b>4,469</b>	5,074	(12)
	- Capital trust fund	<b>2,658</b>	2,733	(3)
<b>C</b>	Total funds	<b>25,357</b>	23,876	6
<b>D</b>	Total annual operating expenditure	<b>4,175</b>	3,974	5
<b>E</b>	Ratio of funds to annual operating expenditure [A(i)/D]	<b>3.20</b>	2.71	

Reference:

C. Total funds include unrestricted, restricted/designated and endowment funds.

D. 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 cost escalation at its new premises, which is three times its previous area.

The Society intends to use the designated fund in the event there are leftover funds. The unused funds shall be transferred to unrestricted general reserves to be utilised for other building-related operational or maintenance expenses.

The Management Committee makes quarterly reviews of the amount of the reserves that are required to ensure that they are adequate in fulfilling the Society's continuing obligations.

**NOTES TO THE FINANCIAL STATEMENTS  
For the Financial Year Ended 30 June 2024**

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**21. CONFLICT OF INTEREST**

A Committee Member must not take improper advantage of his or her position as a Committee Member to gain, directly or indirectly, a personal advantage or an advantage for any other person.

Committee Members may accept only token gifts and modest hospitality arising from their roles as Committee Members. If any gift, gratuity or hospitality of other than a token of modest kind is offered (to a financial limit, the amount of which will be determined by Committee from time to time), full and prompt disclosures must be made to the Committee and in any event all gifts and hospitality must be declared.

A Committee Member must disclose to the Committee any actual or potential conflict of interest which may exist or may reasonably be perceived to exist between the interests of the Committee Member and the interests of any other parties in carrying out the activities of the committee. Reference should be made to Rule 25 of the Constitution which sets out areas which may give rise to conflicts of interest, namely contracts with vendors, vested interest in other organisations that have dealings with the Society, joint ventures entered into by the Society, staff recruitment, remuneration and paid or salaried staff.

At the request of the Committee, within seven days or such further period as may be allowed a Committee Member must take steps to remove a conflict of interest as referred to above.

If a Committee Member cannot or is unwilling to remove a conflict of interest as required, then the Committee Member must absent himself or herself from the room when discussing matters to which the conflict relates and this entry and exit will be minuted. However, should the Committee pass a resolution that identifies the extent of a Committee Member's interest and that the remaining Committee Members are satisfied that the interest should not disqualify the Committee Member, then that Committee Member may take part in discussions and voting involving the conflicting interest.

A Committee Member may give standing notice of a conflict of interest whether it relates to the affairs of the Society at that time. Such notice shall be recorded in the Register of Ongoing Conflicts of Interest. A Committee Member must also disclose any related party transactions (any financial transaction between a Committee Member, members of their immediate family, and the Society).