

# SOSD

ADOPT. DON'T SHOP.

# ANNUAL REPORT

FY2014/15



SoSD

SOSD is a non-profit humane organisation that rescues, rehabilitates and rehomes homeless and abandoned dogs in Singapore, integrating them back into society through outreach and community projects. We are a strictly "no-kill" organisation, and do not put animals to sleep unless absolutely necessary.

# OVERVIEW

SOSD was founded in July 2011, with the purpose of improving the welfare and spreading awareness for the plight of homeless dogs in Singapore. It was formally registered as a society in April 2012. In April 2013, we were conferred charity status.

Much has changed in the three years since SOSD's birth. From a small group of individuals with no shelter space, we now have 130 dogs under our care at anytime, rescuing 30 and rehoming 15 on average per month. There is now much greater awareness and support for homeless dogs in Singapore — the result of the hard work and advocacy of all animal welfare groups.

In January 2014, SOSD was renamed from "Save Our Street Dogs" to "SOSD", reflecting our expanding scope of work to include all breeds of dogs and not only street dogs, and also our shifting human focus and increasing community projects. As SOSD continues to expand, our focus is to put into place even more robust governance systems and organisational structure, to ensure that even with expansion, our core values of compassion, love and kindness, will always remain the guiding principles of SOSD.

The past year was exciting and busy, but the upcoming year will see an even faster pace of expansion. In this annual report, we review what went on over the past year, and look forward to the new initiatives that will define the next work year. There is much work to do, and we thank you for the support you have given us over the past three years!

## VISION

To be recognised as a leading humane organisation with an interest in animal welfare and to promote positive interaction between humans and animals.

## MISSION

To eliminate cruelty and abandonment of animals, enhancing their welfare, and improve the lives of animals and humans, through rescue, education and advocacy.

**Dr. Siew Tuck Wah**  
President



# RESCUE, REHOMING & TRAP & RELEASE TRENDS

	2011/12	2012/13	2013/14	2014/15
Dogs Rescued	48	198	279	217
Dogs Rehomed	15	116	148	188
Dogs From Ava	8	25	74	50
Dogs Died	0	6	15	10
Trap & Release		7	16	53

Total No. Of  
Dogs Rescued

**742**

Total No. Of  
Dogs Rehomed

**467**





# NEW INITIATIVES

WY2014/15 was a year of exciting new initiatives. These are detailed below:

## 1 **ACQUISITION OF PET GURU**

Pet Guru was an online pet store ([www.petguru.com.sg](http://www.petguru.com.sg)) set up by SOSD President Dr Siew Tuck Wah in December 2013, so that SOSD can branch out into social enterprise. On 22 May 2014, the ownership of Pet Guru was transferred from Dr Siew to SOSD for \$1, with Ms Malina Tjhin as its trustee.

Pet Guru has no physical store space. It owns a van, and also provides pet-transport services on top of supplying pet food and accessories.

## 2 **HEALING PAWS: ANIMAL ASSISTED ACTIVITIES PROGRAMME**

Healing Paws was started in January 2014, but it was only in WY 2014/15 when it fully took off, expanding in frequency, scope and scale. Healing Paws will be described in more detail below. Healing Paws reflects SOSD's increasing human focus.

## 3 **TRAP, NEUTER, RELEASE (TNR) PROGRAMMES**

SOSD strongly believes that sterilisation is the best and most humane way of controlling the stray-animal population. In WY 2014/15, we embarked on two large-scale TNR programmes: one on Pulau Ubin and the surrounding fish farms, and one on Jurong Island. The Jurong Island project is a collaboration with ACRES (Animal Concerns Research & Education Society), ASD (Action for Singapore Dogs) and NAC (Noah's Ark Cares).

# ORGANISATIONAL STRUCTURE

SOSD is operated almost entirely by volunteers. It is run by a Management Committee (MC), led by President Dr. Siew Tuck Wah, which oversees the various departments – Fundraising, Rescue & Rehoming, SOSD Rehabilitation Centre, Education & Outreach. The heads of the departments and sub-departments come together to form the Working Committee (WC), which ensures the smooth running of day-to-day operations. Our volunteer vet advisor, Dr. Song, provides expert information on medical issues; while our volunteer legal advisor, Yuen Ling, ensures all processes and documentation comply with legal requirements.

SOSD has four full-time and two part-time paid staff. The rest of the MC and WC comprise volunteers.

## PRESIDENT

Dr Siew Tuck Wah

## MANAGEMENT COMMITTEE

Secretary | Treasurer | Veterinary Advisor | Legal Advisor | Members

### FUNDRAISING

Andy Cheng

- Event Organisation
- Project Management
- Marketing

### PUBLIC RELATIONS

Dr Siew Tuck Wah

- Video & Photography  
Andrew Tan
- Website  
Jenny Pan
- Social Media  
Dr Siew Tuck Wah
- Writers

### EDUCATION & OUTREACH

Cheong Meiyi

- Animal-Assisted Activities  
Stasha Wong
- AAT Collaboration

### HUMAN RESOURCE

Andy Cheng

- Payroll
- Performance  
Management

### REHABILITATION CENTRE

Kieran Kua

- Shelter
- Training & Rehabilitation  
Poh Su Lin
- Medical  
Dr Siew Tuck Wah
- Transport  
Tony Tan

### RESCUE & OPERATIONS

Malina Tjhin

- SOS & Rescue  
Kuan Siong
- Rehoming & Fostering  
Lynette
- Events

### FINANCE

Phang Xinyi

- Accounts Receivable
- Accounts Payable

## MANAGEMENT COMMITTEE

Secretary  
Treasurer  
Veterinary Advisor  
Legal Advisor

BELLE ONG  
PHANG XINYI  
DR SONG V-LYNN  
CHAN YUEN LENG

Members

ANDY CHENG  
MALINA TJHIN  
CHEONG MEIYI



# RESCUE & REHABILITATION

Every day, we encounter dogs needing help, be it with injuries or a shelter over their heads, and our calling is to reach out and rescue them.

At SOSD, we believe in second chances. As such, we always strive our best to allocate a space for a homeless dog and nurture it back to health, mentally and physically. All rescues go through a two-week quarantine, sterilisation, vaccination and rehabilitation (if necessary) before they are ready for adoption. Dogs that are housed at the shelter go for pack walks with volunteers four times a week, allowing them to learn to socialise with humans and other dogs and ensuring a balanced state of mind. Dogs that are under the care of fosterers are able to adapt to a home environment, and also learn good toileting habits and basic commands. Both fostered and shelter dogs attend adoption drives to enable potential adopters to meet them.





## RESCUE FEATURE STORIES


## QIAN QIAN

We were alerted to a rescue case of seven dogs on a fish farm, whose owner had fallen ill and were unable to care for them anymore. Amongst the seven dogs we met, only a petite girl with matted grey fur greeted us warmly at our first approach. What set this girl, Qian Qian, apart from the rest was her deformity — she did not have any hind legs. This was caused by an accidental inbreeding on an offshore fish farm, and her first owners were not prepared to care for a dog with such a disability. Despite her disability, Qian Qian would attempt to hop, jump and even drag herself on her belly, which, over time, caused her to develop wounds and abrasions. Often tucked away in a corner, Qian Qian was barely fed and her infections were left untreated. They had hoped she would eventually just fade away.

Luckily for Qian Qian, a kind fish farmer took her in and slowly nursed her back to health. Great pains were taken to keep her clean. She grew stronger, and learned to trust again. But after six long years, this kind fish farmer had to give it all up because she had fallen ill herself.

When we saw Qian Qian on that very faithful day, there was nothing short of a gentle and unwavering spirit, one that has never given up despite the staggering challenges she faced every day.

SOSD took her in, and she has now become a resident of the Healing Paws Programme, an Animal-Assisted Activities (AAA) initiative by SOSD. She has custom-made wheelies that help her get around. She is very much a joy to be around; accepting treats and pats from patients.



**Heroes are not  
born — more often  
than not, they are  
created through the  
adversities of life.**



## RESCUE FEATURE STORIES

## KAISER THE BOXER

Kaiser was found abandoned outside SOSD's shelter with a chain and padlock on his neck. Despite being a warm and friendly boy, he never got over the fact that his family had abandoned him.

From the day SOSD took him in, his appetite had been poor and he progressively lost weight. He had to be on medication for parasitic infection and Inflammatory Bowel Disease. His symptoms fluctuated. All of these took a toll on the poor boy, which eventually landed him in the hospital under the care of an internal medical specialist. Kaiser was in great pain from intermittent gastric torsion.

Even after treatment, his appetite did not improve. It seemed that he had lost the will to live. Whilst the vet offered surgery as an option, it also meant he would be put through more pain, and it was unlikely he would make it through the ordeal, as he was so weak.

Sending him to a fosterer or the shelter would not alleviate his suffering. The better option was to ease his suffering, and this would have to be approached by euthanasia.

It took a lot to make this decision. It was one of the most difficult predicaments we have ever been in. It was heartbreaking to admit that this, in Kaiser's case, was the best choice.

Kaiser was surrounded by volunteers who cared for him over the few months he was with us. During his final moments, the animal communicator told us that Kaiser had wished to go home to his family. In response, we told him we were his family now, and that he was now home.

He was cremated, and Rinpoches (Tibetan high monks) were engaged to perform his last rites, to ensure a smooth transition in the next realm.

Kaiser may be gone, but we will always remember this poor boy: the victim of a heartless family who threw him out during the time when he fell sick and needed them the most. We pray that no other dog will have to ever walk down a similar path as him.



RESCUE FEATURE STORIES

## PEACHES

Peaches, a two-month-old girl, was the victim of a traffic accident. She was rescued at Pioneer Road, limping and unable to walk. The accident crushed her pelvis and affected her bladder and other organs. Despite the immense pain and suffering, she remained optimistic and friendly. Post-surgery, she is now able to walk, albeit with a limp.





# VOLUNTEERS

Volunteers form the backbone of SOSD. Headed by a Management Committee and a Working Committee, they are the group of people who ensure the smooth running of SOSD's operations on a day-to-day basis.

Volunteers are distributed in various departments under the Working Committee. SOSD started off with just 10 volunteers when it was founded in July 2011 and through word of mouth and social media, the numbers have now increased exponentially. There are now more than 400 volunteers who help out with all aspects of SOSD's operations, including rehoming, photography, fundraising, transport, outreach, writing, web and kennel. It is a collaborative effort amongst all teams to ensure all SOSD events, such as adoption drives, Flag Day, shelter tours, are run efficiently.

## TEAM KENNEL

SOSD has around 200 kennel volunteers who help out at SOSD Rehabilitation Centre, making it our largest volunteer group. Volunteer activities take place four times a week (Tuesday, Wednesday, Saturday and Sunday). This includes pack walks, feeding, bathing and administering medication (if needed) to the dogs. Kennel volunteers are required to go through a training and induction programme prior to volunteering.



## TEAM REHOMING

Another major group is the rehoming team, in charge of overseeing the adoption process for our rescued dogs. Rehoming plays a large role in SOSD's daily operations. SOSD relies on an extensive network of volunteer fosterers to house an additional 70 dogs at any one time. We also rehome an average of 12-17 dogs a month – an arduous task due to the perception of inferiority of street dogs compared to pure breeds, and limitations imposed by HDB regulations. SOSD has in place a comprehensive screening process for all adopters to ensure our dogs are adopted into good homes. The sheer number of adoption and fostering enquiries requires a lot of manpower and coordination to ensure dogs find suitable forever/foster homes, conduct follow-ups, as well as check in on potential adopters.

## TEAM OUTREACH

SOSD has an active Education, Outreach and Advocacy division. We actively advocate against culling and abuse of our street dogs. We also advocate for changes to stray-management policies and the welfare of street dogs. Therefore, SOSD actively reaches out to the community via its Education and Outreach team. SOSD recognises the importance of education, especially to the young to foster humane values such as kindness and tolerance towards animals. These activities require a team of available volunteers in order to extend our reach to the general public.

Volunteers have to attend an orientation and dog-handling session before they can commence volunteering.

## TEAM FUNDRAISING

With hefty vet bills, rental costs and expenses incurred from the ongoing maintenance of SRC to bear, effective fundraising is crucial to SOSD's survival. The fundraising team networks and builds relationships with donors and corporate sponsors, explores new donation avenues, and executes fundraising activities.

## TEAM PHOTOGRAPHY

We believe a picture speaks a thousand words, and photos enable members of the public to put a face to the dogs we write about online. Apart from capturing our dogs on film, our photography team also braves the sweltering weather to cover adoption drives, shelter tours, pack walks and other ad-hoc events, giving people a closer glimpse into SOSD's operations.



## TEAM TRANSPORT

Perhaps the team that receives the least amount of attention, the transport team is the fabric that weaves our logistics together – from ferrying our dogs to and from the vet, adoption drives and other events, to transporting equipment for adoption drives and items from donors.

## TEAM WEB & WRITERS

The World Wide Web has enabled SOSD to reach supporters in geographically distant places. Our team web & writers helps curate and manage content for our website and social-media platforms, allowing members of the public to stay up to date with the latest happenings at SOSD, as well as reach potential adopters with stories and photos of our rescues. In addition, the writers also manage the Woofsletter, SOSD's very own newsletter, produce fundraising and event collaterals, and draft the annual report.

SOSD plans to expand the number of volunteers in order to cope with the rapid increase in rescue numbers, and to continue striving for our goals by extending our rehoming efforts as well as our reach through Education, Outreach and Advocacy activities/events.





# SOSD REHABILITATION CENTRE

## HISTORY OF THE REHABILITATION CENTRE

This section of the report focuses on the history and new developments of the SOSD Rehabilitation Centre (SRC). In the beginning, the SRC was made up of two rented kennels that could only house eight dogs. In November 2012, SRC I became the first official shelter of SOSD, which could house 20 dogs. After acquiring SRC II through Swift Singapore in January 2013, the shelter's housing capacity increased to 50 dogs. After acquiring an extra unit at Swift Singapore, part of the extra space was used as a quarantine space and SOSD proceeded to shift all dogs out of SRC I to SRC II. In November 2013, SRC I was officially closed and the rehabilitation centre was consolidated into one location. In May 2014, additional enclosures were built and the shelter was able to house 90 dogs.

There are 40 enclosures to house the rescued dogs and 13 quarantine spaces at the newly consolidated SRC.

## DEVELOPMENTS AT THE REHABILITATION CENTRE

SOSD's SRC has grown from strength to strength since last year and is in the midst of building a sanctuary. Recently, major repair works were done for the shelter's fencing and dogs' enclosures. Currently, the SRC has a dog run, a living room for the volunteers and a quarantine area. The centre also actively conducts shelter tours, adoption drives, obedience training for its canine residents and pack walks.

The shelter tours are conducted twice a month and the centre has seen an increase in attendance rates and greater interest from members of the public, with an average of 25-30 participants per tour. This is a great opportunity for the public to meet the dogs at SRC and to find out more about the work that SOSD does.

## CHALLENGES FACED BY THE REHABILITATION CENTRE

There have not been any new outbreaks of Parvovirus and Canine Distemper at the SRC as the team engages in stringent disinfection measures to ensure safe and sanitary living conditions for the welfare of the dogs. Apart from the exponential increase in rescue cases over the past year, SOSD has also taken on numerous cases of severely injured dogs. This has inevitably put a strain on the SRC's housing capacity, manpower and financial resources.

## FUTURE OF THE REHABILITATION CENTRE

Currently, there are about an estimate of 65 rescue dogs at the SRC and another 69 that are being fostered. 120 dogs are up for adoption at the SRC and SOSD hopes to be able to increase the adoption numbers so as to free up resources to increase its rescue capacity.

Through the expansion of the Healing Paws Programme and conducting more lunchtime events for the public to meet and interact with our dogs that are up for adoption, SOSD is striving towards better integration and awareness of mongrels in society.

SOSD has been increasing its outreach by visiting mainstream schools, kindergartens and universities to raise awareness and promote kindness and compassion towards animals, and it is a direction that will continue in the next year.





# REHOMING AND ADOPTION

Street dogs generally lead very difficult lives, as they are exposed to the elements, common canine diseases, the possibility of injuries and the near-constant threat of culling. The number of dogs rescued by SOSD increases every year, as we encounter countless pleas for help. However, this increase is not matched by an increase in kennel space. Rehoming of shelter dogs allows them to find permanent homes while freeing up kennel space for more dogs to be rescued.

Mongrels are extremely intelligent and generally tend to be healthier than purebreds due to their genetic makeup. Street dogs make exceedingly loyal pets, and are grateful for a home and for the love shown to them. However, rehoming street dogs is challenging because of a general perception that they are inferior to pedigree breeds. Furthermore, street dogs are typically bigger in size and there are restrictions on adoption for HDB dwellers. Despite these challenges, SOSD enforces a comprehensive screening process for all adopters to ensure all our dogs are adopted into good homes.

## SCREENING & ADOPTION PROCESSES

The rehoming volunteers, led by Malina Tjhin (Rescue & Operations) and Lynette (Rehoming & Fostering), take on some of SOSD's most demanding tasks. The rehoming process involves multiple house visits by the SOSD team to assess the suitability of the dog's potential living environment and the prospective adopters' level of commitment. In addition, potential adopters have to also join at least two pack walks to learn more about the dog they are planning to adopt. After the rehoming team and potential adopter have come to an agreement, a two-week homestay is mandatory to evaluate the suitability of the adopter(s). The homestay also serves as an adjustment period for the dog and adopter(s). To address any concerns adopters may have and ensure that the dog is adjusting to its new environment, the rehoming team continues to make several house visits post-adoption.

## FOSTERING

As our shelter is always running at its full capacity, it would be impossible for SOSD to be able to rescue more dogs without our network of dedicated fosterers. At any given time, at least 40 dogs are with foster families. Fosterers are especially essential for puppies, which require more attention and are better suited to a home environment. Fostering is also advantageous for our rescued dogs as they often learn to socialise with other pets and kids, pick up basic commands and appropriate toileting habits while being fostered. Hence, during the fostering period, the dogs are also being prepared for their forever homes.



## ADOPTION DRIVES

Every month, SOSD holds two adoption drives at various locations such as Sunny Heights, The Tea Party Cafe and Timbre@Gilman. These adoption drives provide an opportunity for members of the public to meet our sheltered and fostered dogs, find out more about SOSD and our rehoming procedures as they get to speak directly to the volunteers. The adoption drives also provide us another avenue for fundraising through sales of SOSD merchandise during the drive. The adoption drives are a collaborative effort between many teams, including the rehoming, kennel and transport teams.

## AVA (AGRI-FOOD & VETERINARY AUTHORITY OF SINGAPORE)

SOSD works closely with the Agri-Food & Veterinary Authority of Singapore (AVA) to rehome street dogs. Following complaints from members of public, the AVA activates its dog-catching operations. Many street dogs are impounded during such operations. AVA works with Animal Welfare Groups like SOSD to save as many of the impounded dogs as possible, giving them a second chance at life. Approximately one-third of SOSD's rescues are bailouts from AVA.

## PROJECT ADORE

In the past year, SOSD has been a part of Project ADORE, which is a scheme that enables HDB dwellers to adopt cross-breeds (subject to height and weight restrictions). Launched in 2012, the project was originally proposed by SPCA and Action for Singapore Dogs (ASD) with the aim of boosting the adoption rates of cross-breeds.





## EDUCATION AND OUTREACH

Team Education & Outreach comprises volunteers who interact with members of the public to raise awareness about the plight of homeless dogs in Singapore. Many people are not aware that there are many homeless dogs in Singapore and we would like to change that, by exposing them to what we have done and will continue to be doing.

We try to help people become comfortable with dogs and dispel commonly held misconceptions related to our mongrels, also affectionately termed “Singapore Specials”. This is further achieved through shelter tours, which allow members of the public the opportunity to interact with our rescued dogs.

As part of our education efforts, we aim to encourage responsible decision making relating to pets, and the care and responsibility for animals through school visits and collaborations with educational institutions. .





## OUTREACH AND ROADSHOWS

SOSD organises numerous outreach events to give talks to raise awareness about homeless dogs in Singapore, as part of our educational efforts. At such events, we also hold merchandise sale booths to raise funds for SOSD.

Apart from our own outreach events, SOSD has participated in numerous external events such as Pet Expo 2015 (20-22 March 2015), NGC Free Pet Shop (4-5 October 2014) and AVA Responsible Pet Ownership roadshow. In Pet Expo 2015, we were involved in a segment called "Pawfect Match", where SOSD rescues were candidates for "speed-dating" with potential adopters.

In addition, SOSD was also invited to participate in Carnival by the Bay, an event held at Marina Bay Sands and organised by Grant Thornton LLP in celebration of International Accountants Day.





## SCHOOL PROGRAMMES

Volunteers from Team Education & Outreach give talks to schools to introduce SOSD's rescue efforts, dispel misconceptions relating to our Singapore Specials and encourage social responsibility in the care and handling of animals.

Depending on the target age group, we tailor our education programmes to suit their needs. For younger children, we try to make them feel comfortable around dogs and help them understand that dogs are generally friendly creatures that deserve our love and respect. For older students, we teach them about canine body language and how to interact with dogs. We also encourage the students to adopt animals rather than buying a pet.

As part of the programme, students were also given a tour of SOSD Rehabilitation Centre (SRC). We were happy to be able to host them; some of which include students from Nan Hua High School and Serangoon Junior College.

Some of the schools also organised events in support of SOSD. We were very thankful that Hollandse School made us the beneficiary of their annual Christmas fundraising event, which raised SGD917.45. Evangel Kindergarten organised a charity carnival named "Support The Stray Dogs", which garnered SGD5,000 in monetary donations. We are very privileged to be able to interact with these students and share about our cause and work.





# ANIMAL-ASSISTED ACTIVITIES (AAA)

SOSD started the Healing Paws programme in 2014 as part of the initiative for rescued dogs to give back to society. Animal-Assisted Activities (AAA) is the use of animals — often dogs but sometimes other animals too, such as cats — to provide opportunities for motivation, education, or recreation to enhance quality of life of persons in need, through human-dog interactions. AAA is delivered in various environments by specially trained professionals, paraprofessionals, and volunteers in association with animals that meet specific criteria.

AAA sessions are usually casual, and include “meet and greet” activities that involve pets and their handlers visiting people in homes and institutions. The length and content of the visit is spontaneous and depends on the quality of the interaction between the patient and therapy animal. The sessions are also not specifically tailored to a particular person or medical condition.

In assessing dogs suitable for the Healing Paws programme, we work closely with Ms. Maureen Huang as Healing Paws' advisor. Maureen is a certified Animal Assisted Therapist, and the Founder & Executive Director of Pawsibility, which specializes in using Animal Assisted Therapy in conducting counselling and social- and emotional-development programmes for children and youths.





Healing Paws sessions are conducted in several institutions. We started working on monthly sessions with Assisi Hospice last year. Since then, Healing Paws has expanded, and volunteers conduct sessions every week, in other elderly homes and children's homes.

The sessions last an hour, where volunteers bring their dogs to meet, greet, and play with the residents of the homes. Depending on the needs of the institution, the sessions can either be more spontaneous in nature, or follow a more structured, 12-week programme where residents progressively learn about the dogs, and learn to bond more with them.

This year, as the programme expands, we will be visiting even more homes and institutions. Healing Paws is entirely free of charge, and the homes we visit are not charged for the sessions.





# TRAP, NEUTER & RELEASE PROGRAMMES

## PROJECT SOUND

SOSD embarked on Project SOUND (Sterilisation of Ubin and Neighbouring Dogs) in August 2014. Pulau Ubin is a unique sanctuary for stray dogs, being relatively undeveloped and offering a vast expanse of lush greenery for them to roam freely. However, these dogs are vulnerable to diseases that commonly afflict unvaccinated canines, like heartworm and tick fever. Apart from the trapping, neutering, releasing and managing of dogs on Pulau Ubin and neighbouring fish farms, SOSD also rescues and evacuates dogs that require treatment for heartworm and tick fever, as well as serious injuries. Last year, SOSD sterilized 28 dogs under Project SOUND.

## JURONG ISLAND

At the end of 2014, a pilot project to manage the stray-dog population on Jurong Island was launched. The Trap, Neuter, Release and Manage programme was established in partnership between JTC, ACRES (Animal Concerns Research & Education Society), Association For Singapore Dogs (ASD) and SOSD. We firmly believe that culling is not the solution to reducing stray-dog numbers, and have embarked on this project to progressively sterilise the 300 strays on the little island, and help stabilise the population in the long run.





## EVENTS

Over the past year, SOSD has gained more media awareness through our array of events. Here are some of them:

### SOSD CHARITY PACK WALK (SCPW)

In addition to creating awareness about the homeless and abandoned street dogs in Singapore, the primary aim of the SCPW was to spread the message to pet owners: to always remember to spend quality time with our dogs, as well as exercising with them.

Held at West Coast Park on 11 May 2014, SOSD saw a great turnout with 30 fun-fair stalls, talks by vets and pet behaviourists, dog contests, lucky draws and an adoption drive. The 2.2km walk commenced at 7.30am that Sunday morning.

Besides our numerous sponsors (BEKO Singapore, Wellness, SuperNova Academy of Dog Sports, OTO, King Koil, Win 2 Win, Adele Duxton, Eagle Territorial Agency – Eagle Pro, Howlistic Life – K9 Natural, Pet Star, Pet Guru SG), we also had the honour of having Mr. Desmond Lee, our Minister of State for National Development present. SMRT Media was SCPW's official media partner.

SCPW was Singapore's biggest dog walk, as well as one of SOSD's biggest events.





## FLAG DAY

Flag Day is one of SOSD's biggest fundraising events of the year.

This event, held on Sunday, 9 November 2014 at Scape Youth Park, was themed "A New Start" to celebrate life, new beginnings and second chances. It resonated with our ethos and work in rescuing, rehabilitating and rehoming Singapore's homeless and abandoned dogs. Life on the streets is rough, with possibilities of hunger and injuries for stray and abandoned animals.

A fresh start, a second chance at life, is exactly what SOSD aims to do.

We had Biz Vision Consulting (BVC), SHAO Productions Pte. Ltd. and Silversky Pte. Ltd. as our sponsors at this event.

## SOSD APPRECIATION DINNER

To show our gratitude for our volunteers and sponsors, SOSD held its first-ever Appreciation Dinner on 21 November 2014. We were very fortunate to have Far East Organization and Hiap Chuan Hardware as our venue sponsors. We also had the privilege of having Minister for Foreign Affairs, Mr. K. Shanmugam as our guest-of-honour even though he was unwell.

SOSD believes very deeply in this saying: "Practise compassion to overcome cruelty. Compassion has the capacity to remove the suffering of others without expecting anything in return."

With that, we wanted to show our heartfelt gratitude to the numerous volunteers who have so willingly rendered help to the welfare of stray and abandoned dogs.



## JOINT EVENTS

November 2014 saw our first-ever collaboration with Cat Welfare Society (CWS) in the form of a charity movie screening at Cathay Cineleisure.

The exciting night featured The Hunger Games, Mockingjay - Part I, graced by many supporters comprising our Guest of Honour, Minister of State for National Development Mr. Desmond Lee and artistes like radio DJ Joe Augustin and supermodel Joey Mead-King.

## SCREENING OF TWELVE NIGHTS

SOSD had the opportunity to be present at the premiere screening of Twelve Nights in July 2014 at the Marina Barrage. The documentary was created by Taiwanese director Raye, to highlight the plight of dogs in high-kill shelters in Taiwan. With MediaCorp artistes and Taiwanese actress/model Sonia Sui gracing the event, it was definitely a star-studded event!

This big picnic-movie event left more than 3000 dog lovers teary-eyed by the end of the night. The story of this movie resonates with SOSD's mission to fight to save the homeless dogs in Singapore and to promote adoption and advocate against abandonment.

We also had the privilege of hosting Raye at SRC! It was such an honour to meet this amazing lady and show her around SOSD. It was learnt that in Taiwan, 70,000 stray dogs are put to sleep annually. We hope that with this movie, more awareness will be raised in Singapore.





## PROJECT SAHARA FOOTPRINTS

To raise funds for SOSD, two men, Ian Lye and Chin Wei Chong, decided to join the Marathon Des Sables: The Toughest Footrace on Earth. Over six days, they ran 250km across the hottest place on the planet – the Sahara Desert.

Braving the scorching heat of up to 50 degrees Celsius with blisters and injuries, they had to overcome dunes and mountains, extremely challenging terrain with rocks and soft sand. Despite all these, their humongous feat managed to raise more than SGD20,000.

## ADOPTION DRIVES

We hold an average of two adoption drives per month, to enable potential adopters and fosterers to meet our dogs and find out more about SOSD. With the deluge of puppy rescues, SOSD aims to have more dogs rehomed through this avenue.



# FUNDRAISING

The SOSD Fundraising Team helps to garner support for our cause by maintaining relationships with existing sponsors and partners, and exploring new avenues of corporate partnerships and individual initiatives.

As a non-profit organisation, funding becomes especially important – without it, SOSD cannot continue its rescue efforts, as medical treatments and maintaining the shelter are costly.

## KEY PARTNERSHIPS & INITIATIVES IN 2014/2015

### 1 **SOSD Appreciation Dinner 2014**

The SOSD Appreciation Dinner was organised to thank and show appreciation for our volunteers and sponsors who have supported us over the years. We were very fortunate to have Far East Organization and Hiap Chuan Hardware as our sponsors for this event, and to have Minister for Foreign Affairs, Mr. K. Shanmugam, present as our guest of honour.

### 2 **SOSD Flag Day 2014**

One of SOSD's largest fundraising efforts, Flag Day 2014, was organised with several objectives in mind.

- Fundraising through the sale of flags and merchandise: most of the funds raised are used to cover operational costs incurred from the rescue and treatment of street dogs, and also to support new initiatives.
- Adoption drive: it was our biggest adoption drive to date, and we made use of the excellent location and crowd to help the dogs up for adoption gain exposure and interact with potential adopters.
- Education efforts: a highlight of Flag Day 2014 was the SOSD Dog Parade where rescued dogs walked down Orchard Road to raise awareness of the stray situation in Singapore and to demonstrate that stray dogs are generally friendly, lovable and deserve good homes.
- Volunteer recruitment: the event also allowed members of the public to learn more about SOSD's work and how they can contribute through various means such as volunteering their time and/or donating supplies. SOSD is mostly run by volunteers and requires a great deal of support in terms of manpower.



### 3 **Charity Movie Screening of The Hunger Games: Mockingjay - Part 1**

An exclusive charity movie premiere of The Hunger Games: Mockingjay - Part 1 was jointly organised by SOSD and Cat Welfare Society (CWS) in order to create awareness about homeless cats and dogs living on the streets in Singapore and to share about how we can contribute to their well-being.

This marks the first joint partnership between a cat- and dog-welfare society in Singapore and we are very honoured to have the opportunity to work with CWS. The majority of the funds raised were channelled towards the welfare of stray cats and dogs in Singapore

### 4 **Other Fundraising Endeavours**

On online fundraising platform Geofundit.com, SGD12, 410 was raised for the medical expenses of SOSD's rescued dogs.

We also organised several food donation drives for stray feeders in Singapore, with SOSD's subsidiary, Pet Guru, to give a helping hand to the compassionate souls who feed homeless strays on a regular basis. For each donation drive, we aim to raise 1000 bags of dog food to feed about 700 homeless dogs for six weeks.





## FUTURE PLANS FOR 2016

In line with our organisational goal to integrate stray dogs into society and to give back to the community, we plan to expand our Healing Paws programme to include more beneficiaries, as well as increase our pool of volunteers. To facilitate further expansion and greater efficiency, the Healing Paws programme will also undergo restructuring to delineate a clearer division of responsibilities among volunteers.

Team Outreach will also be extending its reach in the next year, following the department's foray into mainstream schools recently. Till date, Team Outreach has visited kindergartens, universities and international schools to educate and advocate compassion towards animals.

SOSD will also be starting talks with the Ministry of National Development to secure a new shelter, as the lease for our current premises will come to an end in 2017.





# PLEASE HELP US!

As SOSD continues to gain momentum and presence in Singapore, we will need all the help and resources we can get!

Currently, SOSD is funded by donations, which means that our rescue efforts can only be sustained for as long as our resources and manpower remain constant. As an animal welfare organisation, it will take both our efforts and the public's efforts to provide for the welfare and care of our street dogs. SOSD values every person's commitment and effort to come forward in doing their part for the welfare of the street dogs.

Help SOSD reach greater heights by:

## 1 **DONATIONS**

Do help us do more for our homeless dogs by generously contributing to our rescue efforts. Medical bills, kibbles, milk powder are some of our biggest expenses and we value your continued donations, which will go a long way to helping the homeless dogs. Every penny counts, no matter how big or small. Contributions can be made through bank transfer or credit card through SG Gives, an initiative by National Volunteer & Philanthropy Centre.

## 2 **FOSTERING**

Being a fosterer is definitely a crucial role in saving the lives of innocent street dogs. Without people who are willing to come forward as fosterers, it is an uphill challenge for us to sustain our rescue efforts. The kennel space at SRC fills up very quickly and SOSD has to depend on our available fosterers. It is a simple fact that if there is no place to house our rescued dogs, we will not be able to undertake a rescue.

This shows the need and importance of fosterers who can help us continue with our rescue work and also save a life at the same time. The basis of fostering is opening your home and hearts to a dog for the mid to long-term until the dog is eventually adopted into a forever home.

### 3 **ADOPTING**

When we initiate a rescue from the streets, we also take up the heavy responsibility to ensure that the dog is cared for and finds a good and suitable home. Our kennel space is also very packed due to us constantly providing for the dogs. Sometimes, the harsh reality is that we cannot save all the dogs and many are being put down because animal welfare organisations lack the resources to provide shelter for them. By adopting, you are not just giving the dog you're adopting a new lease of life, you are also opening up kennel space for another street dog waiting to be saved, and eventually rehomed.

### 4 **VOLUNTEERING**

SOSD is grateful for its team of volunteers and we are deeply thankful for their help. If you have the passion and commitment for dogs or animals alike, come join us! We are continuously on the search for volunteers to assist us in different areas in our daily operations. You may visit our website to find out which areas you can contribute in.





# **FINANCIAL REPORT**

**SOSD**  
(Unique Entity Number: T12SS0058C)  
(Registered under the Singapore Societies Act, Chapter 311  
and Charities Act, Chapter 37)  
**AND ITS SUBSIDIARY**

**AUDITED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015**



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**SOSD  
AND ITS SUBSIDIARY  
AUDITED FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015**

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**SOSD AND ITS SUBSIDIARY**

**STATEMENT BY THE MANAGEMENT COMMITTEE  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015**

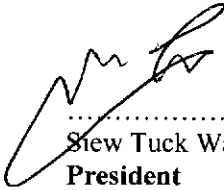
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In the opinion of the Management Committee,

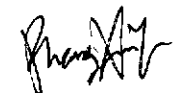
- (a) the accompanying financial statements of financial position, consolidated statement of financial activities, statement of changes in fund and consolidated statement of cash flows together with the notes thereto are properly drawn up so as to give a true and fair view of the state of affairs of the Group and of the Society as at 31 March 2015 and the results, changes in fund and cash flows of the Group and changes in fund of the Society for the financial year the ended on that date in accordance with the provisions of the Charities Act, Chapter 37, the Societies Act, Chapter 311 and Singapore Financial Reporting Standards; 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.

The Management Committee authorised the issue of these financial statements.

On behalf of the Management Committee,



.....  
Siew Tuck Wah  
**President**



.....  
Phang Xin Yi  
**Treasurer**

Singapore

Date: 31 July 2015



**INDEPENDENT AUDITOR'S REPORT**  
**TO THE MEMBERS OF**  
**SOSD AND ITS SUBSIDIARY**

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**Report on the financial statements**

We have audited the accompanying financial statements of SOSD (the "Society") and its subsidiary (collectively, the "Group"), which comprise the statements of financial position of the Group and the Society as at 31 March 2015, the statements of changes in fund of the Group and the Society and the consolidated statement of financial activities and consolidated statement of cash flows of the Group for the financial year then ended, and a summary of significant accounting policies and other explanatory information.

*Management's responsibility for the financial statements*

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

*Auditor's responsibility*

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

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

Basis for qualified opinion on the consolidated financial statements are -

**(a) Subsidiary**

The subsidiary material to the Group as its revenue and assets are accounted for 8.71% and 7.45%, respectively of the Group's revenue and assets. However, the Subsidiary was not audited and as such, we did not perform any procedures to ensure that the consolidated financial statements to which the subsidiary incorporated was fairly presented.

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF  
SOSD AND ITS SUBSIDIARY**

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Basis for qualified opinion on the consolidated financial statements (cont'd)

(b) Goodwill

The Group's goodwill arising from acquisition of the subsidiary, as the audit of subsidiary was not performed. As such we were unable to obtain sufficient audit documentary evidence to support the existence, valuation and completeness of goodwill amounting to \$36,644.

Because of the significance of the matters mentioned in the basis for qualified opinion on the consolidated financial statements, we do not express an opinion on the statement of financial position of the Group as at 31 March 2015, the consolidated statement of financial activities, the statements of changes in fund of the Group and consolidated statement of cash flows of the Group for the financial year then ended.

*Opinion on the Society's financial statements*

In our opinion, the statement of financial position of the Society as at 31 March 2015 and the statements of changes in fund of the Society for the year ended 31 March 2015 are properly drawn up in accordance with the provisions of the Act and Singapore Financial Reporting Standards so as to give a true and fair view of the state of affairs of the Society as at 31 March 2015 and changes in fund of the Society for the financial year ended on that date.

**Report on other legal and regulatory requirements**

Because of the material matters described in the Basis of Qualified opinion paragraphs, we are unable to express an opinion on group basis whether the accounting and other records required by the Act to be kept by the Society have been properly kept in accordance with the provision of the Act. On Society basis, in our opinion, the accounting and other records required by the Act to be kept by the Society have been properly kept with the provisions of the Acts.



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

Singapore

Date: 31 July 2015



**SOSD AND ITS SUBSIDIARY**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2015**

	Note	Group 2015 \$	2015 \$	Society 2014 \$
<b>Assets</b>				
<b>Non current assets</b>				
Plant and equipment	4	35,040	-	-
Investment in a subsidiary	5	-	29	-
Goodwill	6	36,644	-	-
		<u>71,684</u>	<u>29</u>	<u>-</u>
<b>Current assets</b>				
Other receivables	7	4,200	23,700	3,700
Cash and cash equivalents	8	438,315	435,547	221,531
		<u>442,515</u>	<u>459,247</u>	<u>225,231</u>
<b>Total assets</b>		<u><u>514,199</u></u>	<u><u>459,276</u></u>	<u><u>225,231</u></u>
<b>Liability</b>				
<b>Current liability</b>				
Other payables	9	163,958	86,157	3,100
<b>FUND</b>				
Accumulated fund		<u>350,241</u>	<u>373,119</u>	<u>222,131</u>
<b>Total liability and fund</b>		<u><u>514,199</u></u>	<u><u>459,276</u></u>	<u><u>225,231</u></u>

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

**SOSD AND ITS SUBSIDIARY**

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015**

	<b>Group</b>	<b>Society</b>	
	<b>01.04.2014</b>	<b>01.04.2014</b>	<b>23.04.2013</b>
	<b>to</b>	<b>to</b>	<b>to</b>
	<b>31.03.2015</b>	<b>31.03.2015</b>	<b>31.03.2014</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Income</b>			
Free-will donations	672,483	672,483	406,830
Sales	62,163	-	-
Transport services	1,986	-	-
Other income	-	521	10,080
	<b>736,632</b>	<b>673,004</b>	<b>416,910</b>
<b>Less: Cost of sales</b>			
Purchases	54,288	-	-
<b>Gross profit</b>	<b>682,344</b>	<b>673,004</b>	<b>416,910</b>
<b>Less: Operating expenses</b>			
Accounting fee	-	-	900
Administrative expenses	-	-	2,319
Advertising	-	-	3,707
Allowance	-	-	2,400
Auditor's remuneration	3,300	3,300	2,439
Bailout	2,012	2,012	2,971
Bank charges	1,932	1,200	180
Charity walk	2,211	2,211	793
CPF	3,393	3,393	709
Depreciation of plant and equipment	7,300	-	-
Dedicated support	-	-	7,909
Equipment	-	-	4,338
Flag day expenses	13,615	13,615	9,576
General expenses	2,614	-	-
Animal food and supplies	54,197	58,954	11,272
Medical expenses	429	429	-
Maintenance	16,205	16,205	18,408
Management fees	30,575	30,575	41,920
Miscellaneous expenses	31,623	16,166	17,982
Professional fees	5,250	4,150	-
Postage, printing and stationery	3,394	2,910	741
Production	25,454	25,454	7,189
Publicity	2,751	2,751	-
Salary	60,396	55,768	4,848
Operating expenses carried forward	<b>283,025</b>	<b>253,518</b>	<b>172,619</b>

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



# SOSD AND ITS SUBSIDIARY

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015

	Note	Group	Society	
		01.04.2014	01.04.2014	23.04.2013
		to	to	to
		31.03.2015	31.03.2015	31.03.2014
		\$	\$	\$
Operating expenses carried forward		283,025	253,518	172,619
Sterilisation		720	720	28,488
Secretary fee		600	-	-
Telephone and postage		5,054	3,705	-
Training		10,000	10,000	3,530
Transportation and trapping		8,151	11,313	5,158
Vet bills		242,392	242,392	118,932
Upkeep of motor vehicle		5,113	-	-
Utilities		14,793	14,793	11,575
		<u>553,474</u>	<u>522,016</u>	<u>308,284</u>
<b>Less: Finance cost</b>				
Interest expense		<u>760</u>	<u>-</u>	<u>-</u>
<b>Surplus before income tax</b>		<b>128,110</b>	<b>150,988</b>	<b>108,626</b>
Income tax expense		<u>-</u>	<u>-</u>	<u>-</u>
<b>Surplus for the financial year</b>		<b><u>128,110</u></b>	<b><u>150,988</u></b>	<b><u>108,626</u></b>

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

**SOSD AND ITS SUBSIDIARY**  
**STATEMENT OF CHANGES IN FUND**  
**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015**

<b><u>GROUP</u></b>	Accumulated fund \$
As at 23 April 2013	113,505
Surplus for the financial period	<u>108,626</u>
As at 31 March 2014	222,131
Surplus for the financial year	<u>128,110</u>
As at 31 March 2015	<u><u>350,241</u></u>

<b><u>SOCIETY</u></b>	Accumulated fund \$
As at 23 April 2013	113,505
Surplus for the financial period	<u>108,626</u>
As at 31 March 2014	222,131
Surplus for the financial year	<u>150,988</u>
As at 31 March 2015	<u><u>373,119</u></u>

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



**SOSD AND ITS SUBSIDIARY**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015**

	Note	Group 2015 \$	Society 2015 \$	2014 \$
<b>Cash flows from operating activities</b>				
Surplus before income tax		128,110	150,988	108,626
Adjustments for				
Depreciation of plant and equipment		7,300	-	-
Interest expense		760	-	-
Operating profit before working capital changes		136,170	150,988	108,626
Adjustments for changes in working capital:				
Other receivables		(500)	(20,000)	(200)
Other payables		117,663	83,028	750
Cash flows generated from operations		253,333	214,016	109,176
Income tax paid		-	-	(10,080)
<b>Net cash flows generated from operating activities</b>		<b>253,333</b>	<b>214,016</b>	<b>99,096</b>
<b>Cash flows from investing activities</b>				
Acquisition of plant and equipment		(42,340)	-	-
Acquisition of goodwill		(36,644)	-	-
Investment in subsidiary		-	(29)	-
<b>Net cash flows used in investing activities</b>		<b>(78,984)</b>	<b>(29)</b>	<b>-</b>
<b>Cash flows from financing activities</b>				
Advances from a related party		29	29	-
Advances from a director		43,166	-	-
Interest paid		(760)	-	-
<b>Net cash flows generated from financing activities</b>		<b>42,435</b>	<b>29</b>	<b>-</b>
<b>Net change in cash and cash equivalents</b>		<b>216,784</b>	<b>214,016</b>	<b>99,096</b>
<b>Cash and cash equivalents at beginning of financial year</b>		<b>221,531</b>	<b>221,531</b>	<b>122,435</b>
<b>Cash and cash equivalents at end of financial year</b>	8	<b>438,315</b>	<b>435,547</b>	<b>221,531</b>

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

**SOSD AND ITS SUBSIDIARY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015**

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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**

SOSD (the “Society”) was registered as Society under Societies Act, Chapter 311 and subsequently applied and approved as Charity under the Charities Act, Chapter 37 on 23 April 2013. The Society is domiciled in the Republic of Singapore.

The Society’s registered office and place of business is located at 22 Pasir Ris Farmway 2, Block C unit 13/14, Singapore 519325.

The principal activities of the Society are as follows:

- (a) To assist in the social integration and humane management of strays and the furtherance of animal welfare in our Society;
- (b) To promote education or participate in schemes purposed to promote education in developing social acceptance and consciousness towards the attributes of kindness, compassion and graciousness for animal life in our Society;
- (c) To engage in such charitable and welfare work as the Society may deemed fit; and
- (d) To rescue and re-home stray, abandoned dogs, and dogs in need of a home.

The principal activities of the subsidiary is shown in Note 5 to the financial statements.

The consolidated financial statements of the Group and the statement of financial position and statement of changes in fund of the Society for the financial year ended 31 March 2015 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 are prepared in accordance with the historical cost convention, except as disclosed in the accounting policies below and are drawn up in accordance with the provisions of the Societies Act, Chapter 311, Charities Act, Chapter 37 and the Singapore Financial Reporting Standards (“FRS”) as well as all related Interpretations to FRS (“INT FRS”).

The preparation of the financial statements in conformity with FRS requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.



**SOSD AND ITS SUBSIDIARY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015**

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

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

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected. In particular, information about significant areas of estimation, uncertainty and critical judgements in applying accounting policies that have the most significant effect on the amount recognised in the financial statements are described in Note 3.

The accounting policies set out below have been applied consistently to all periods presented in these financial statements, and have been applied consistently by the Group.

**2.2 Changes in accounting policies**

On 01 April 2014, the Group has adopted all the new and revised standards and Interpretations of FRS (INT FRS) that are effective for annual periods beginning on or after 01 April 2014. The adoption of these standards and interpretations did not have any effect on the financial performance or position of the Group.

**2.3 New or revised accounting standards and interpretations**

Certain new standards, amendments to standards and interpretations are effective for annual periods beginning on or after 01 April 2015 and which the Group has not early applied in preparing these financial standards. None of these are expected to have significant impact on the Group's financial statements.

**2.4 Basis of consolidation**

A subsidiary is an entity (including special purpose entities) over which the Group has power to govern the financial and operating policies so as to obtain benefits from its activities generally accompanied by a shareholding giving rise to a majority of the voting rights. The existence and effect of potential voting rights that are currently exercisable or convertible are considered when assessing whether the Group controls another entity. A subsidiary is consolidated from the date on which control is transferred to the Group and is de-consolidated from the date on which control ceases.

In preparing the consolidated financial statements, transactions, balances and unrealised gains on transactions between Group entities are eliminated. Unrealised losses are also eliminated but are considered an impairment indicator of the asset transferred. Accounting policies of the subsidiary have been changed where necessary to ensure consistency with the policies adopted by the Group.

**2.5 Presentation and functional currency**

Items included in the financial statements of the Group are measured using the currency of the primary economic environment in which the Group operates ("functional currency"). The functional currency of the Group is the Singapore dollar.

**SOSD AND ITS SUBSIDIARY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015**

---

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

**2.5 Presentation and functional currency (cont'd)**

As funds from financing activities are generated in Singapore dollar and receipts from operations are usually retained in Singapore dollar, the Management Committee is of the opinion that the Singapore dollar reflects the economic substance of the underlying events and circumstances relevant to the Group.

**2.6 Plant and equipment**

Plant and equipment are recognised at cost less accumulated depreciation and accumulated impairment losses.

Subsequent expenditure relating to plant and equipment that has already been recognised is added to the carrying amount of the asset only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably.

Depreciation is calculated using the straight-line method to allocate depreciable amounts over their estimated useful lives. The estimated useful lives of plant and equipment are as follows:

Motor vehicle	5 years
---------------	---------

The residual values, estimated useful lives and depreciation method of plant and equipment are reviewed at each financial year-end, and adjusted prospectively if appropriate.

An item of plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on derecognition of the assets is included in statement of financial activities in the year the asset is derecognised.

**2.7 Investment in subsidiary**

Investment in subsidiary is carried at cost less accumulated impairment losses in the Society's statement of financial position. On disposal of investment in subsidiary, the difference between disposal proceeds and the carrying amounts of the investment is recognised in statement of financial activities.

**2.8 Goodwill**

Goodwill represents the excess of the cost of an acquisition over the net fair value of the Group's interest in the identifiable assets, liabilities and contingent liabilities of a subsidiary carried at the acquisition date. Goodwill is stated as cost less any accumulated impairment losses.



**SOSD AND ITS SUBSIDIARY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015**

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

**2.8 Goodwill (cont'd)**

For the purpose of impairment testing, goodwill is allocated to each of the Group's cash-generating units expected to benefit from the synergies of the combination. Cash-generating units to which goodwill has been allocated are tested for impairment annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash-generating unit is less than the carrying amount of the unit (including the goodwill), the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro-rate on the basis of the carrying amount of each asset in the unit. An impairment loss recognised for goodwill is not reversed in a subsequent period.

The attributable amount of goodwill is included in the determination of gain or loss disposal of a subsidiary.

Goodwill on subsidiary included in the carrying amount of the investment and is assessed for impairment as part of the investment. Any excess of the Group's share of the identifiable assets, liabilities and contingent liabilities over the cost of acquisition, after reassessment, is recognised immediately in statement of financial activities.

**2.9 Impairment of non-financial assets**

Plant and equipment are reviewed for impairment whenever there is any indication that these assets may be impaired.

If the recoverable amount of the asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. The difference between the carrying amount and recoverable amount is recognised as an impairment loss in statement of financial activities.

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

**2.10 Loans and receivables**

Loans and receivables include other receivables (excluding prepayments) and cash and cash equivalents. Such assets are initially recognised at their fair values plus transaction costs and subsequently carried at amortised cost using the effective interest method, less accumulated impairment losses.

Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Group has transferred substantially all risks and rewards of ownership. On disposal of a financial asset, the difference between the carrying amount and the sale proceeds is recognised in statement of financial activities.

**SOSD AND ITS SUBSIDIARY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015**

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

**2.11 Cash and cash equivalents**

Cash and cash equivalents comprise cash in hand, cash at bank and fixed deposit and are subject to an insignificant risk of changes in value. The carrying amounts of these assets approximate their fair value.

**2.12 Impairment of financial assets**

The Group assesses at each balance sheet date whether there is any objective evidence that a financial asset is impaired.

If there is objective evidence that an impairment loss on financial assets carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised in statement of financial activities.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed. Any subsequent reversal of an impairment loss is recognised in statement of financial activities, to the extent that the carrying value of asset does not exceed its amortised cost at the reversal date.

**2.13 Financial liabilities**

Financial liabilities are recognised on the statement of financial position when, and only when, the Group becomes a party to the contractual provisions of the financial instrument. Financial liabilities are recognised initially at fair value, plus, in the case of financial liabilities other than derivatives, directly attributable transaction costs. Subsequent to initial recognition, all financial liabilities are measured at amortised cost using the effective interest method, except for derivatives, which are measured at fair value.

A financial liability is derecognised when the obligation under the liability is extinguished. For financial liabilities other than derivatives, gains and losses are recognised in statement of financial activities when the liabilities are derecognised, and through the amortisation process.

**2.14 Offsetting of financial assets and liabilities**

Financial assets and financial liabilities are offset and the net amount reported in the statement of financial position when there is a currently legal right to set off the recognised amounts and the Group intends to either settle on a net basis, or to realise the assets and settle the liability simultaneously.

**2.15 Provisions**

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event; it is more likely than not an outflow of resources will be required to settle the obligation and the amount has been reliably estimated.

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

**2.16 Income recognition**

Income is recognised to the extent that it is probable that the economic benefits will flow to the Group and the income can be reliably measured and when the specific criteria for each of the Group's activities are met as follows:

Free-will donations

Free-will donations are recognised on receipt basis.

Sale of goods

Revenue from sale of goods is recognised upon the transfer of significant risk and rewards of ownership of the goods to the customer, usually on delivery of goods.

Rendering of services

Revenue from the rendering of services is recognised upon the performance of services to the customers, which generally coincides with their acceptance.

Interest income

Interest income is recognised on accrual basis using the effective interest method.

Other income

Other income are recognised on receipt basis.

**2.17 Related parties**

FRS 24 defines a related party as a person or entity that is related to the reporting entity and it includes a person or a close member of that person's family if that person:

- (i) has control or joint control over the reporting entity;
- (ii) has significant influence over the reporting entity; or
- (iii) is a member of the key management personnel of the reporting entity or of a related entity.

For the purpose of the financial statements related parties are considered to be related to the Group if the Group has the ability, directly or indirectly, to control or exercise significant influence over the party in making financial and operating decisions or vice versa, or where the Group and the party are subject to common control or common significant influence. Related parties include related corporations, associates, joint control entities, joint ventures and individuals who are key management personnel or close member of their families.

Included under related parties are the key management personnel. The key management personnel of the Group are those persons having the authority and responsibility for planning, directing and controlling the activities of the entity. The management committee is considered as key management personnel of the Group.



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

**2.18 Key management personnel**

Key management personnel of the Group are those persons having authority and responsibility for planning, directing and controlling the activities of the Group, directly or indirectly.

**2.19 Income tax**

Current income tax

Current income tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rate and tax laws used to compute the amount are those that are enacted or substantively enacted at the end of the reporting period.

Deferred tax

Deferred tax is provided using the liability method on temporary differences at the end of the reporting period between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes. Deferred tax liabilities are generally recognised for all taxable temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against which deductible temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at the end of each financial year and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the deferred tax asset to be utilised. Deferred tax is calculated at the tax rate that is expected to apply in the period when liability is settled or the asset realised based on the tax rate (and the tax laws) that have been enacted or substantively enacted by the end of the financial year.

The Society is registered under Charity on 23 April 2013, the income is exempted from tax under section 13(1) (zm) of the Singapore Income Tax Act.

**2.20 Employee benefits**

Defined contribution plans

The Group makes contributions to the Group 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

Short-term benefits including employee entitlements to annual leave are recognised when they accrue to employees. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the end of the reporting date.

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

**2.21 Contingencies**

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group; or a present obligation that arises from past events but is not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation or the amount of the obligation cannot be measured with sufficient reliability.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group.

Contingent liabilities and assets are not recognised on the consolidated statement of financial position of the Group.

**3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES**

The preparation of the Group's consolidated financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the end of each reporting period. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in the future periods.

**3.1 Key sources of estimation uncertainty**

The key assumptions concerning the future and other key sources of estimation uncertainty at the end of the reporting period are discussed below. The Group based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Group. Such changes are reflected in the assumptions when they occur.

**(a) Estimated useful lives of plant and equipment**

Plant and equipment are depreciated on a straight-line basis over their estimated useful lives. Management reviews the estimated useful lives of plant and equipment at the end of each financial year. During the financial year, management determined that the estimated useful lives of plant and equipment are appropriate and no material revision is required. The carrying amount of the plant and equipment is disclosed in Note 4 to the financial statements.

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**3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES (Cont'd)**

**3.1 Key sources of estimation uncertainty (cont'd)**

**(b) Impairment of goodwill**

Determining whether goodwill is impaired requires an estimate of the value in use of the cash-generating units ("CGU") to which goodwill has been allocated. The value in use calculation requires the entity to estimate the future cash flows expected to arise from the CGU and a suitable discount rate in order to calculate present value. The carrying amount of the Group's goodwill as at 31 March 2015 was \$36,644.

**(c) Impairment of investment in subsidiary**

At the end of each financial year, an assessment is made on whether the Society's investment in subsidiary is impaired. Management's assessment is based on the estimation of the value in use of the cash-generating unit by forecasting the expected future cash flows for a period up to five years, using a suitable discount rate in order to calculate the present value of those cash flows. The carrying amounts of the Society's investment in subsidiary as at 31 March 2015 is \$29.

**(d) Impairment of loans and receivables**

The Group assess at each financial year whether there is any objective evidence that a financial asset is impaired. To determine whether there is objective evidence of impairment, the Group considers factors such as the probability of insolvency or significant financial difficulties of the debtor and default or significant delay in payments.

Where there is objective evidence of impairment, the amount and timing of future cash flows are estimated based on historical loss experience for assets with similar credit risk characteristics. Actual results may differ from management's estimates. The carrying amounts of the Group's other receivables at the end of the financial year are disclosed in Note 7 to the financial statements.

**3.2 Judgments made in applying accounting policy**

Management Committee is of the opinion that there is no significant judgement made in the Group's accounting policy, apart from those involving estimation as disclosed above.



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**4. PLANT AND EQUIPMENT**

<u>Group</u>	<b>Motor Vehicle \$</b>
<b>Cost</b>	
Addition for the year representing balance as at 31.03.2015	43,800
<b>Accumulated depreciation</b>	
Depreciation for the year representing balance as at 31.03.2015	8,760
<b>Net book value</b>	
As at 31.03.2015	<u><b>35,040</b></u>

The Society does not have plant and equipment.

**5. INVESTMENT IN SUBSIDIARY**

	<u>Society</u>	
	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
Investment in subsidiary – at cost	<u><b>29</b></u>	<u><b>-</b></u>

Particulars of the subsidiary are as follows:

Name of subsidiary	Country of incorporation and place of business	Principal activity	Percentage of equity held	
			<b>2015</b>	<b>2014</b>
<u>Held by the trustees</u>		Sale of pet accessories and		
PET GURU PTE. LTD.	Singapore	food	<b>100%</b>	<b>-</b>

Held in trust

The Subsidiary is held in trust by Malina Adinegara Tjhin, a member of Management Committee of the Society (the “trustee”). The trustee is the registered holder of the one fully paid ordinary share in the capital of PET GURU PTE. LTD. (Company Registration No. 201230803N), a company incorporated in Singapore.

Acquisition of subsidiary

On 22 May 2014 (the “acquisition date”), the Society acquired 100% of equity interest of PET GURU PTE. LTD.

The fair value of the identifiable assets and liabilities of PET GURU PET. LTD. as at the acquisition date were:

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**5. INVESTMENT IN SUBSIDIARY (Cont'd)**

Acquisition of subsidiary (cont'd)

	Fair value recognised on acquisition (Unaudited) \$
<u>Assets</u>	
Plant and equipment	42,340
Cash and cash equivalents	735
	<u>43,075</u>
<u>Liabilities</u>	
Other payable	(45,059)
Amounts due to a director	(34,631)
	<u>(79,690)</u>
Total identifiable net liabilities at fair value	<u>36,615</u>
Consideration transferred	29
Add: Fair value of identifiable net liabilities acquired	36,615
Goodwill arising from acquisition	<u>36,644</u>
<u>Effect of the acquisition of PET GURU PTE. LTD. on cash flows</u>	
Cash and cash equivalents of subsidiary acquired	735
Less: Consideration settled in cash	(29)
Net cash inflow on acquisition	<u>706</u>

Goodwill arising on acquisition

Goodwill arose in the acquisition of PET GURU PTE. LTD. Being the cost of the combination included a control premium. In addition, the consideration paid for the combination effectively included amounts in relation to the benefit of expected synergies, revenue growth, future market development and the assembled workforce of PET GURU PTE. LTD.. These benefits are not recognised separately from goodwill because they do not meet the recognition criteria for identifiable intangible assets.

Impact of the acquisition on statement of financial activities

From the acquisition date, PET GURU PTE. LTD. had contributed \$72,068 of revenue to increase the Group's profit for the financial year.

Had the combination in the current reporting period been affected at 01 April 2014, revenue, and loss before income tax, the Group would not be significantly different from the respective amounts in the consolidated statement of financial activities for the financial year ended 31 March 2015.

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**6. GOODWILL**

	<b>Group</b>	
	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
<u>Carrying amount</u>		
At beginning of financial year	-	-
Acquisition of a subsidiary	<b>36,644</b>	-
At end of financial year	<b>36,644</b>	-

Goodwill acquired in a business combination is allocated at acquisition, to the cash generating units (CGUs) that are expected to benefit from that business combination. Goodwill arose from the acquisition of PET GURU PTE. LTD is elaborated in Note 5.

**7. OTHER RECEIVABLES**

	<b>Group</b>	<b>Society</b>	
	<b>2015</b>	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Deposit	<b>3,500</b>	<b>3,500</b>	3,500
Prepayments	<b>700</b>	<b>200</b>	200
Amount due from the subsidiary	-	<b>20,000</b>	-
	<b>4,200</b>	<b>23,700</b>	3,700

Amount due from the subsidiary is loan in nature, unsecured, bears interest of 5.25% per annum and is repayable on demand. The loan had not been repaid during the financial period.

Other receivables as at the end of the reporting period are denominated in Singapore dollar.

**8. CASH AND CASH EQUIVALENTS**

	<b>Group</b>	<b>Society</b>	
	<b>2015</b>	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Cash at bank	<b>288,074</b>	<b>285,306</b>	221,290
Cash on hand	<b>241</b>	<b>241</b>	241
Fixed deposit	<b>150,000</b>	<b>150,000</b>	-
	<b>438,315</b>	<b>435,547</b>	221,531

Cash at bank earns interest at the prevailing bank interest rate.

Fixed deposit is placed at tenure of 24 months and earns interest of 1.72% per annum.

Cash and cash equivalents as at the end of the reporting period are denominated in Singapore dollar.



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**9. OTHER PAYABLES**

	<u>Group</u>	<u>Society</u>	
	<b>2015</b>	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Accrued operating expenses	100,283	86,128	3,100
Amount due to the director	43,166	-	-
Amount due to a related party	29	29	-
Others	20,480	-	-
	<u>163,958</u>	<u>86,157</u>	<u>3,100</u>

Amount due to the director and a related party are unsecured, non-interest bearing and is repayable on demand.

Other payables as at the end of the reporting period are denominated in Singapore dollar.

**10. FUND**

	<u>Group</u>	<u>Society</u>	
	<b>2015</b>	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Accumulated fund	<u>350,241</u>	<u>373,119</u>	<u>222,131</u>

Reserves policy

The reserves policy of SOSD and its subsidiary for the financial year ended 31 March 2015 is as follow:

	<u>Group</u>			
	<b>2015</b>	<b>2014</b>	<b>Increase/ (Decrease)</b>	<b>Percentage of increase/(decrease)</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Accumulated fund	<u>350,241</u>	<u>222,131</u>	<u>128,110</u>	<u>57.7%</u>
Ratio of fund to annual operating expenditure	<u>1.24</u>	<u>1.29</u>	<u>(0.05)</u>	<u>(3.88%)</u>

The reserves policy of SOSD and its subsidiary is to provide financial stability and the means to development of Group's activities. The Group intends to improve the reserves to a level sufficient for its operating needs.

The Management Committee will review annually the amount of funds that is required to ensure that they are adequate to fulfill the Group's continuing obligation.

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**11. INCOME TAX**

	<b>Group</b>
	<b>2015</b>
	<b>\$</b>
Surplus before income tax	<b>128,110</b>
Tax calculated at the statutory tax rate 17%	<b>21,779</b>
Non-taxable income	<b>(25,668)</b>
Non- deductible expenses	<b>1,241</b>
Deferred tax asset not recognised	<b>2,648</b>
	<b>-</b>

As the Society is registered under Charity on 23 April 2013, the income is exempted from tax under section 13(1) (zm) of the Singapore Income Tax Act.

**12. FUND MANAGEMENT**

The primary objective of the Group's fund management is to ensure that the funding from members and other sources are properly managed and used to supports its operations.

The Group manages its fund structure and makes adjustments to it, in light of changes in economic conditions. No changes were made in the objectives, policies or processes during the financial year ended 31 March 2015 and 2014. The Group is not subjected to externally imposed capital requirements.

**13. FINANCIAL RISK MANAGEMENT AND FAIR VALUE**

**13.1 Financial risk management**

The main area of financial risk faced by the Group is liquidity risk. There has been no change to the Group's exposure to the financial risk or the manner in which it manages and measures the risk.

The Group's risk management approach seeks to minimise the potential material adverse effects from these exposures.

Liquidity risk

Liquidity risk is the risk that the Group may not be able to settle or meet its obligations on time or at a reasonable price. In the management of liquidity risk, the Group monitors and maintains a level of cash and cash equivalents deemed adequate by the Group to finance its operations and mitigate the effects of fluctuations in cash flows.

All financial liabilities in the statement of financial position are repayable within one year from the reporting date.

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**13. FINANCIAL RISK MANAGEMENT AND FAIR VALUE (Cont'd)**

**13.1 Financial risk management (cont'd)**

The carrying amounts of other receivables (Note 7, excluding prepayments), cash and cash equivalents (Note 8) and other payables (Note 6) are assumed to approximate their respective fair values due to the relatively short term maturity of these financial instruments.

**14. COMPARATIVE FIGURES**

Group

No comparative information of the Group is available as this is the first set consolidated financial statements prepared since newly acquisition of a subsidiary.

The opening balances of the consolidated financial statements as at 01 April 2014 are the closing balance of the financial statements of the Society as at 31 March 2014.

Society

The financial statements as at 31 March 2015 cover the 12 months ended 31 March 2015. The financial statements as at 31 March 2014 cover the reporting period from 23 April 2013 to 31 March 2014. Therefore, the comparative amount for the Society's statement of financial position and statements of changes in fund are not entirely comparable.







**SoSD**

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