



SoSD

*SoSD Annual Report
FY2015/2016*

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President's Foreword

2015/2016 was a landmark year for SOSD. On 28 April 2015, we became the first dog-rescue charity in Singapore to be recognised as an Institution of a Public Character (IPC) — all donations now can enjoy tax deductions, and our donors and partners can be reassured that SOSD follows the highest standards of governance and accountability.

SOSD continues to expand its core work in 2015/16, to rescue, rehabilitate and rehome homeless and abandoned dogs. We rescued more sick dogs, and conducted even more adoption drives to try to get them rehomed. At the same time, we increased outreach efforts, and stepped up our education programme to reach out to students from kindergarten, primary, secondary and tertiary schools. A new outreach programme — Canine Chums — was started, where SOSD's rescue dogs are brought to schools to interact with students. The programme has been met with very positive responses, and we will continue to expand its scope in the upcoming year.



New departments were set up to reflect the increasing complexity of SOSD's operations. More staff were hired — we now have five full-time shelter and admin staff, but SOSD is still primarily run by volunteers.

SOSD is, in fact, a very young charity. We were registered as a society in 2012, became a charity in 2013, and in three years, became an IPC. Hence, we still have a lot to learn, and we know that we can improve in many areas. We thank you, for your kind understanding and patience, and are so grateful for your support. We look forward to doing even better in the upcoming years!

Dr Siew Tuck Wah

About SOSD

SOSD, formerly known as Save Our Street Dogs, 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. SOSD is a registered animal-welfare charity, and recognised Institution of a Public Character (IPC). SOSD was founded in July 2011 and registered as a society on 3 April 2012 – UEN no. T12SS0058C.

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.

Objectives

The objectives of SOSD are:

- To assist in the social integration and humane management of stray dogs and the furtherance of animal welfare in our society.
- To promote education or participate in projects purposed to promote education in developing social acceptance and consciousness towards the attributes of kindness, compassion and graciousness for animal life in our society.
- To engage in charitable and welfare work for the purposes of the Society including, without limiting the generality of the foregoing, to support the work of stray feeders in Singapore by providing financial support, veterinary assistance and/or food donation.
- To rescue, neuter, rehabilitate and rehome stray dogs, abandoned dogs and dogs in need of a home.

Corporate Governance

SOSD is governed by its management committee, in accordance to its constitution. The management committee is made up of volunteers, and is responsible for laying down the policies, and setting the short- and long-term goals for SOSD.

SOSD follows the Code of Governance for Charities and Institutions of Public Character (IPCs) laid down by the Charity Council of Singapore. All volunteers of SOSD, including members of the Management Committee, abide by SOSD's code of conduct. This includes a conflict-of-interest policy.

Rescue, Rehoming & Trap, Neuter, Release (TNR) Trends

	2011/12	2012/13	2013/14	2014/15	2015/16
Dogs Rescued (taken in)	48	198	279	217	210
Dogs from AVA	8	25	74	50	28
Dogs Died	0	6	15	10	7
Trap, Neuter/ Treat, Release	0	7	16	53	133
Dogs Rehomed	15	116	148	188	182
Dogs rehomed under ADORE Programme	-	-	-	-	62

Total Rescued: 952

Total Rehomed: 649

Total TNR: 209



Updates

The past year has seen a rapid expansion in the size of our volunteer teams, as well as TNR efforts, as we continue to promulgate our cause. Our IPC status has also been renewed. In addition to Jurong Island and Project Sound on Pulau Ubin, two of our first large-scale TNR projects, we have also started actively trapping, neutering, releasing/rehoming stray dogs at Fort Road. At SOSD, we believe that sterilisation is the best and most humane way of managing the stray-dog population, and we are planning to ramp up these efforts in order to curb the number of puppy litters.

Our Education and Outreach programme has evolved a lot since it started, and we introduced a new arm in the last work year, Canine Chums. It differs from our other existing project, Healing Paws, in that a different demographic is targeted. Under Canine Chums, our Outreach volunteers take our rescued dogs to educational institutions such as NUS and NTU, to meet with students and share their stories. They are light-hearted sessions targeted at relieving academic stress and raising awareness of animal welfare.

In the same vein, last year, SOSD engaged The Nielson Company to undertake a survey in Punggol — which has seen a great number of public complaints and active culling — to learn more about the residents' attitudes towards stray dogs. The results were hopeful: a large number of residents felt that sterilisation was a better alternative to culling, and supported the rehoming of stray dogs.



Updates (Continued)

In the last work year, we have also set up three new volunteer teams: Volunteer Management, Team Clean and Team Adoption Drive.

The Volunteer Management team was established to streamline the recruitment process and to ensure that the skills and preferences of new volunteers are matched with SOSD's needs.

It is also an effective way to keep track of numbers and consolidate feedback from existing volunteers. Team Clean was set up to enable members of the public, who might not have time to commit to volunteering regularly, to help out at the shelter on an ad-hoc basis.



With over 90 dogs at any one time, maintenance of the shelter takes immense effort and time. Team Clean volunteers help our shelter caretakers to clean the dogs' enclosures, mop floors and unclog drains. Team Adoption Drive was created to increase manpower to cope with the growing number of adoption drives we have, averaging three a month. Adoption drives are a great way for members of the public to meet our furry residents, and with the influx of rescues, it becomes ever crucial to increase adoption numbers. An Advisory Committee was set up in the last work year to facilitate decision making, with appointed individuals holding professional roles that would enable them to provide relevant advice to the Management Committee.

The importance of social media is vital in this digital age, and our increased reach has enabled us to garner more support and to disseminate our core messages effectively. The numbers of followers and likes we have gotten on Instagram, Facebook and Twitter have increased substantially in the past year. Our Facebook page, our biggest social media platform,

Organisational Structure

Volunteers form the backbone of SOSD. It is run by a Management Committee (MC), led by President Dr. Siew Tuck Wah, which oversees several departments, each with its specific responsibilities and duties. Over the past year, this has increased to include Shared Services, an umbrella under which the sub-departments of Volunteer Management, Human Resource, Admin & Data Management, Transport, IT/Website and Videography are grouped.

The past year also saw the introduction of the Advisory Committee, which was formed with the objective of providing the MC with advice on pertinent issues such as the behavioural and medical wellbeing of the dogs, as well as the legality of SOSD's processes. 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. SOSD has five full-time paid staff. The rest of the MC and WC comprise volunteers.

Management Committee (MC)

Stasha Wong — Secretary

Stasha is a full-time student at the Yong Siew Toh conservatory of music and a professional musician outside of school. As Secretary for SOSD, she coordinates all MC, WC, EGM and AGM meetings, and drafts proposals for various aspects of SOSD's work, including the Jurong Island project and new Education and Outreach proposals.

Phang Xinyi — Treasurer

Xinyi is an internal auditor and certainly puts her professional skills to good use for SOSD. As Treasurer, she is responsible for the submission of our donors' details to IRAS for tax deductions, keeping clear records of invoices and donations received, and handling payroll.

Andy Cheng — Fundraising IC

With numerous years of experience in the financial services, Andy utilises his expertise in helming SOSD's fundraising operations, a crucial aspect of sustaining our rescue work. Under Andy's guidance, the fundraising team explores new avenues for corporate sponsorships and collaborations, and executes fundraising projects and campaigns.

Malina Tjhin — Rescue & Rehoming IC

Malina is a business development manager at a leading event management company. As the Rescue & Rehoming IC for SOSD, she plays a crucial role in making difficult decisions on the myriad rescue cases SOSD takes on. She also oversees the rehoming processes of our dogs to ensure they go to good, loving homes.

Poh Su Lin — Rehab IC

Su Lin is a teacher — apart from educating and nurturing the leaders of tomorrow, she is also responsible for rehabilitating our rescues, some of which are timid and fearful, or have behavioural issues that require time and patience to work through. Under her guidance, Su Lin and her team have helped many of our dogs become more calm and confident, preparing them for their forever homes.

Chan Yuen Leng — Legal Advisor

An established lawyer by profession, Yuen Leng puts her legal knowledge to good use by taking on the role of Legal Advisor at SOSD. Her guidance ensures SOSD's processes and documentation abide by legal requirements, in line with IPC legislative conditions.

Tony Tan — Transport and Shelter Tour IC

By day, Tony is a senior manager, corporate communications, for several companies. His varied talents and dedication have enabled him to take on multiple roles in SOSD, most notably as Education and Outreach Officer and Transport Officer. As Education and Outreach Officer, his key role is to educate the public about SOSD and its work as well as the state of stray dog welfare in Singapore. Transportation of donated items, and dogs for vet visits and events are some of the volunteering tasks Team Transport undertakes.

Rescue & Rehabilitation

Christmas

On 27 December 2015, a woman and a boy were seen on CCTV walking towards the SOSD shelter at Pasir Ris Farmway. Later that evening, an abandoned Shih Tzu was found tied to a tree outside our shelter along with a bag of dog food. He could not see, and he was very scared and defensive when approached by humans. Although he was only three years old, he was already blind due to severe neglect leading to scarring of the cornea. We named him Christmas as an ironic reminder of his unfortunate fate during the festive season.

Our vets believed Christmas would never see again. At first, he would not let shelter workers approach him. However, we worked to earn his trust and cleaned his eyes five times a day. After a while, he started to trust us, and he would wag his tail as shelter workers approached him.

In January, Christmas was released from quarantine and breathed fresh outdoor air for the first time since his abandonment. He was brought to a foster home where he was given plenty of love and kindness. After only one month at his foster home, Christmas's vision was miraculously restored. Through the tender care of his fosterer, he learned to trust humans again. Christmas continues to live with his foster family who intend to adopt him.



Buffy

Buffy was bailed out from AVA in June 2015, days from being put to sleep. It was only after rescuing her that we found out that she was plagued with so many health issues — malnutrition, heart murmur, tick fever, skin issues, and a huge tumour at her tummy.

Buffy only had three feet. Her left hind foot was brutally chopped off in what looked like a recent amputation, likely from a trap, before she was impounded in AVA. It took weeks to regain her trust in humans. The poor girl dodged into corners whenever we tried to pet her, while she wobbled on three legs, learning to walk again.

It was a long road for Buffy. Her tick fever was so severe it thinned her blood to life-threatening levels. Any major surgery or minor incision would kill her. As a result, we first had to treat her for tick fever and fatten her up before we could remove her large tummy tumour.



The tumour-removal surgery was finally carried out after two months of treatment. The tumour looked aggressive, and turned out to be cancerous and very advanced. We could not remove the tumour completely because it had already progressed into her abdomen. Despite all that she had been through, she remained a sweet and gentle girl. She was loved by all our volunteers, and was a crowd favourite at adoption drives. One of our volunteers adopted her even though we knew it was only a matter of time before the cancer consumed her.

Every dog deserves to have his/her forever home, and Buffy was no different. She lived out her last days surrounded by love. Buffy may be gone, but we will never forget this sweet, happy girl.

Lambo

Another notable rescue is Lambo, a three-year-old mega-huge Alaskan Malamute. He may look intimidating, but he is one of the sweetest dogs we have ever seen. Lambo was rescued in February 2016, and right away it became clear that he was a gentle giant and an absolute sweetheart.

When we rescued him, we were told that he was imported from Alaska. The owner wasn't prepared for the hard work which came with a dog suited to very cold temperatures. Lambo was given up to a factory, and the owner refused to take him back. His skin deteriorated and became very flaky because of the hot, humid weather. We treated his skin as much as we could, given the climate. Luckily, Lambo was adopted quite quickly and found his forever home. He has since continued to receive treatment for his skin ailment.



Rescue & Rehabilitation

SOS Team

The public can either call or email us regarding potential emergencies in their community. The SOS team responds as best as they can, based on the resources and manpower available at any given time. The SOS team is headed by Malina Tjhin (Rescue & Operations), and supported by a small team of volunteers.

SOS Response

The SOS phone is rotated between several members of the SOS team. When an SOS call or email is received, the volunteer will assess what type of response is needed. If a dog is truly in an emergency situation, the SOS team goes to the location, retrieves the dog, and takes him or her to the vet for immediate medical attention. Some emergencies that the SOS team has responded to are a dog hyperventilating, not moving, bleeding profusely, or foaming at the mouth.

The SOS team seeks to educate the public about stray dogs whenever possible. For example, if someone calls the SOS number because of a stray dog running around, the team advises that person to leave the dog alone in its natural habitat. Similarly, if a person calls because they have seen a litter of puppies, they are advised not to approach the puppies or interfere so they can be cared for by their mum. Many of the calls end up not being emergency cases.



Rehoming

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 incredibly loyal pets, and are always grateful for a loving home. 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.



Rehoming (Continued)

Rehoming processes

Potential adopters undergo a stringent screening process, including multiple house visits, to assess their level of commitment and the suitability of the dog's potential living environment. It is also a prerequisite for potential adopters to join at least two pack walks in order to learn more about the dog they are planning to adopt and to become comfortable with walking the dog on a leash. The mandatory two-week homestay serves to further evaluate the suitability of the adopter(s); it also functions as an adjustment period for the dog and adopter(s). Several house visits are made post-adoption to address any concerns adopters may have and to ensure that the dog is adjusting to its new home.

Rehoming Team Structure

One of the most demanding subdivisions of SOSD is the rehoming team. The rehoming arm is headed by Malina Tjhin (Rescue & Operations) and Lynette (Rehoming & Fostering), and supported by a dedicated team of volunteer rehomers. Rehoming plays a large role in SOSD's daily operations. 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.

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 50 dogs are staying with foster families (approximately 40 puppies and 10 adult dogs).

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. Hence, during the fostering period, the dogs are also being prepared for their forever homes. Fosterers must be available to bring dogs to adoption drives and also open their homes to potential adopter(s).



Rehoming (Continued)

Adoption Drives

During the 2015/2016 work year, SOSD organised 20 adoption drives to create greater exposure for the shelter dogs and to spark the public's interest in adopting street dogs. Some of our adoption-drive locations include Cornerstone Café at Bishan Park 2, The Tea Party Café at Sixth Avenue, and Sunny Heights. At our adoption drives, various SOSD merchandise are for sale to raise funds for our shelter operations and other initiatives.

Rehoming Numbers and Trends

In the past, we had experienced a steady increase in the number of dogs rehomed from year to year. However, this work year, we experienced a slight decrease in the number of dogs we have rehomed.

During the 2015/2016 work year, we rehomed 182 dogs, a 3% drop as compared to 188 dogs in the 2014/2015 work year. A number of factors may contribute to the slight decrease in dogs rehomed. Two such factors are the increase in adult rescue dogs and those with health issues, and the public's perception towards street dogs and mongrels. We plan to increase our education and outreach initiatives as well as identify new potential adopters so that we can return to an upward trend in rehoming numbers in the next work year. There is also an increase in adoption drives by other animal welfare groups. Although this is a great change, the demand is not catching up to the supply. There are many dogs needing homes and not enough potential adopters.



Project ADORE

Two years ago, SOSD was officially included in Project ADORE, 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, by relaxing pet-related restrictions imposed by the Housing Development Board. During the 2015/2016 work year, 62 dogs were rehomed to HDB-dwellers through Project ADORE, who otherwise would not have been eligible to adopt street dogs. By increasing the number of cross-breed dogs that are living with families in HDBs, we can also work to change the public's perception of street dogs.

Volunteers

At the heart of SOSD lies a group of passionate individuals who take time out of their busy schedules to ensure the smooth running of SOSD.

When SOSD was first founded in July 2011, we started off with just 10 volunteers. Through word of mouth and social media, the numbers have increased exponentially. Today, headed by a Management Committee and a Working Committee, 1,394 volunteers help out with all aspects of SOSD's day-to-day operations, including rehoming, photography, fundraising, transport, outreach, writing, web, cleaning, adoption drives and kennel. Among them, 1,000 are ad-hoc volunteers who offered less than 6 hours in the last 12 months, while 394 are regular volunteers who have committed more than 6 hours of their time in the last year.

This collaborative effort between the teams ensure all SOSD events, such as adoption drives, Flag Day and shelter tours are run efficiently.

Team Kennel

The kennel team is our largest volunteer group with about 129 volunteers who help out at the SOSD Rehabilitation Centre. For four times a week (Tuesday, Wednesday, Saturday and Sunday), volunteers assist with pack walks, feeding, bathing and administering medication (when required) to the dogs. All kennel volunteers are required to go through a training and induction programme prior to volunteering.



Team Rehoming

Another major group is the rehoming team which oversees the adoption of our rescued dogs. Rehoming plays a critical role in SOSD's daily operations. Our extensive network of volunteer fosterers enables us to house an additional 40-50 dogs at any one time.

The high volume of adoption and fostering enquiries requires a great deal of manpower and coordination to ensure dogs find suitable forever/foster homes, conduct follow-ups, as well as check in on potential adopters. On average, we rehome about 12-17 dogs a month — an arduous task due to the perceived inferiority of street dogs as compared to pedigree breeds, and HDB's tight regulations. To ensure our dogs are adopted into good homes, SOSD has in place a comprehensive screening process for all adopters.

Team Outreach

SOSD has always maintained a strong stance against the culling and abuse of our street dogs. At the same time, we seek for enhancements to stray-management policies and the welfare of street dogs. Through our Education, Outreach and Advocacy division, we reach out to the public, especially children, to inform and educate them on these pertinent issues. More importantly, we hope to promote kindness and tolerance towards animals from a young age, and inspire an empathetic society in the long run. Outreach volunteers are required to attend an orientation and dog-handling session before they can commence volunteering.

Volunteers (Continued)

Team Fundraising

Ongoing expenses such as hefty vet bills, rental costs and maintenance are a continual burden on SOSD. To fulfil these financial responsibilities and still achieve SOSD's objectives, the fundraising team networks and builds relationships with donors and corporate sponsors, explores new donation avenues, and executes fundraising activities.

Team Photography

Hidden behind the cameras is our team of photographers who shine the spotlight on SOSD with their photography talent. Their pictures speak a thousand words, and enable people to put a face to the dogs we write about. Apart from capturing our dogs on film, the team also braves the sweltering weather to cover adoption drives, shelter tours, pack walks and other ad-hoc events, to give people a closer glimpse into SOSD's operations through their lenses.

Team Video

Videos do to storytelling what still images can't. To enable our many touching stories, such as rescue missions and rehoming, to reach out to a wider audience, team video undertakes the laborious tasks of both filming and editing. The team is divided into two groups: team video capture and team video edit. Team video capture is responsible for filming the required footages before team video edit cuts and stitches everything together to create a compelling video.



Team Transport

This is the team that literally drives SOSD's operations. From ferrying our dogs to and from the vet, adoption drives and other events, to transporting equipment for adoption drives and items from donors, our transport volunteers are the cornerstone of our day-to-day undertakings.

Team Digital & Writers

Digital content is the backbone of today's communication. Our team digital & writers helps curate and manage content for our website and social-media platforms to keep everyone up-to-date with the latest happenings at SOSD, as well as reach out to potential adopters with compelling 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.

Volunteers (Continued)

New Teams

Team Adoption Drive

Consider this the “concierge service” of our adoption drives. Our adoption drive team handles the public’s enquiries on their assigned pup or dog, as well as refers any potential fosterer or adopter to the Rehomer on duty.

Team Clean

Keeping the shelter environment clean and tidy are essential for keeping our dogs healthy. Team Clean is involved in everything from unclogging drains, sweeping up leaves, to minor repairs around the shelter.

Team Volunteer Management

With 1,394 volunteers and still growing, there is an imperative need for a systematic process of working with and through volunteers so as to achieve SOSD’s objectives. Our volunteer management team was set up to manage volunteer-related matters including volunteer engagement, coordination and administration. The team vets through all volunteer applications and liaises with each individual to ensure a match between their skills, interests and availability with our various volunteer teams. The team also organises orientation sessions for new volunteers to help them better understand SOSD while creating a greater sense of purpose and belonging.

To cope with rapidly increasing rescue numbers, and extend our rehoming efforts and reach through Education, Outreach and Advocacy activities/events, we are constantly expanding our volunteer pool.



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 consolidated SRC.



Developments at the Rehabilitation Centre

There have not been any new outbreaks of Parvovirus or Canine Distemper during the 2015/2016 work year. This can be attributed to strict sanitary measures and quarantine processes that we carry out to ensure the safety and well-being of all our dogs.

Challenges at the Rehabilitation Centre

Space continues to be a challenge at the SRC because we always have more rescues than enclosures. The public is not as keen to adopt older dogs and those with health issues. We continue to struggle with space as those dogs tend to put a strain on the SRC's housing capacity, manpower, and financial resources.

Education & Outreach

One of the biggest challenges SOSD faces in its mission to enhance the welfare of mongrels in Singapore is the common misconception that these dogs are inferior to pedigrees and have behavioural problems that are difficult or impossible to correct. This mindset means those rescued face a hard time finding families that welcome mixed breeds.

SOSD seeks to rectify this misguided notion through various outreach efforts intended to educate the public. Run by 30 volunteers in Team Education and Outreach, our education programmes are each uniquely designed with a specific aim and target audience in mind.

Education Programmes

The main arm of our education and outreach efforts this year remains talks and volunteering sessions. These talks focus on introducing SOSD's rescue efforts, dispelling misconceptions about street dogs and fostering civic mindedness by encouraging greater empathy towards animal welfare. In 15 such talks, we reached 2,200 members of the public from various organisations such as educational institutions and corporate companies.

Volunteering sessions offer a more interactive experience that exposes attendees to the operations of SOSD's Rehabilitation Centre (SRC). Beginning with a shelter tour, volunteer groups clean and wash SRC and help SOSD staff in general maintenance work at the shelter in sessions that typically last 3 – 4 hours.

A total of 12 such volunteering sessions took place this year with a variety of organisations, ranging from schools like Montfort Secondary School to corporate groups such as Google and Credit Suisse.

A unique feature of these volunteering sessions is our request that attendees bring their own cleaning equipment, which they will then donate in kind after the session. This initiative keeps SOSD self-sustaining while ensuring that the community engagement continues to have a lasting benefit for the welfare of the dogs even after the volunteering session.



Education & Outreach (Continued)

Healing Paws

Animal-Assisted Activities (AAA) is the use of animals — often dogs but sometimes other animals such as cats — to provide opportunities for motivation, education, or recreation to enhance quality of life of persons in need, through human-animal interactions.

Healing Paws was first introduced in 2014 as SOSD's AAA initiative, as a meaningful way for rescued dogs to give back to society. The sessions are conducted at selected institutions, with volunteers and their dogs visiting on a regular weekly basis at no charge.

Since its inception, the programme has continued to expand, increasing from 70 to 97 volunteers in this year alone. Our list of beneficiaries has also grown to include 11 institutions from five different groups of persons in need.



Elderly	Children & Youths	Community Hospitals	Persons with Special Needs	Educational Institutions
1. Kheng Chiu Lodge	1. Chen Su Lan Methodist Children's home	AMK Thye Hua Kwan Hospital	MINDS (Me Too! Programme)	NUS
2. Assisi Hospice	2. Gracehaven Children's Home			
3. Lions Home for the Elders				
4. Ren Ci Nursing Home (Bukit Batok)				
5. Ren Ci Nursing Home (Tan Tock Seng)				
6. Windsor Convalescent Home				

Education & Outreach (Continued)

The highlight for Healing Paws this year was spending Valentine's Day with the children from Club Rainbow and their families. The event was also the first collaboration between SOSD and Junior Chamber International (JCI), bringing people and their loved ones together for a warm and fun-filled day of activities.

SOSD continues to work closely with Ms. Maureen Huang, a certified Animal Assisted Therapist with a Master of Social Work and Certificate in Animal Assisted Social Work from the University of Denver's Graduate School of Social Work, to assess and ensure the suitability of dogs joining Healing Paws.

Canine Chums

At the crux of AAA is the belief that interactions with animals promote emotional- and physical-health benefits for the human population. Recognising the power of animal companionship not just to persons in need, Canine Chums was conceived in January 2016 as the sister programme to Healing Paws and is SOSD's latest education and outreach initiative.

In this programme, we involved current and adopted SOSD dogs, whom we affectionately coin our "Dogfficers". During these three-hour sessions, the Dogfficers interact with attendees and act as cuddly companions providing comfort and joy.



Canine Chums has visited 12 organisations, including the NUS University Scholars Programme, Yale-NUS and NTU Animal Lovers' Society. Our eight Dogfficers bring their rescue stories to share with Singapore's young adults and leave them with laughter and smiles.

Shelter Tours

In addition to these outreach programmes, SOSD still continues our bi-monthly shelter tours for potential adopters, donors and other curious members of the public to visit SRC. Conducted every first and last Sunday of the month, these hour-long shelter tours are among the most well-received of our outreach initiatives.

Shelter tours continue its steady increase in popularity, with the average number of attendees growing to 40 from the previous average of 30, and continue to be a promising way for the public to learn more about SOSD's work.



Survey by SOSD and The Nielson Company

Complaints against stray dogs were on the rise, resulting in an increase in catching operations.

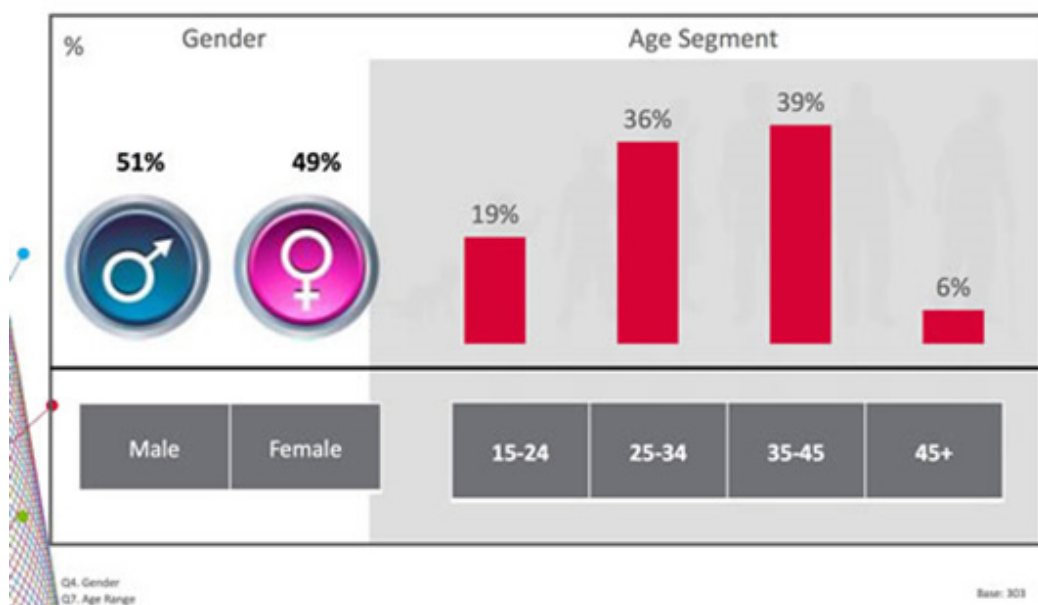
In 2015, SOSD engaged The Nielson Company to conduct a professional survey in the high-complaint, high-culling area of Punggol to learn more about the residents' attitudes towards stray dogs.

The survey was named "Understanding People's Awareness of the Stray Dogs in the Vicinity and Their Perceived Ethical Action Towards Them". 300 Punggol residents were randomly selected to participate.



Information of survey participants

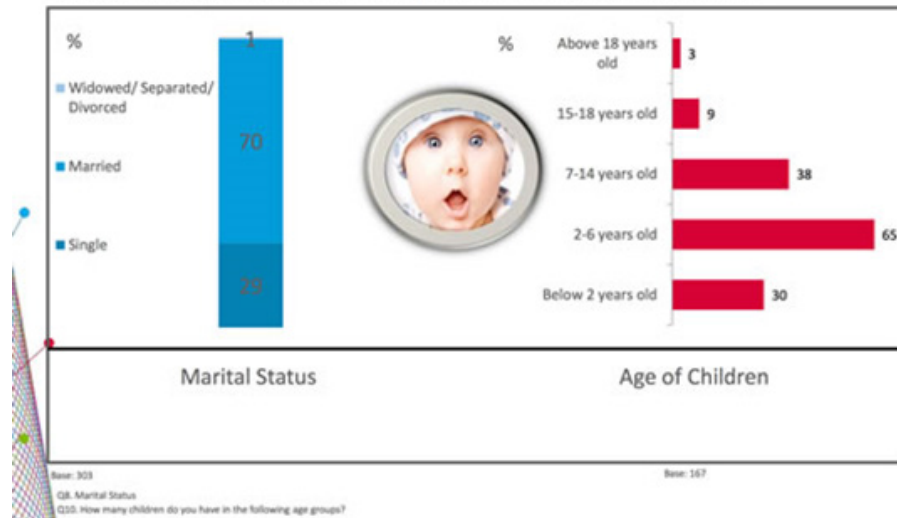
GENDER AND AGE SEGMENT



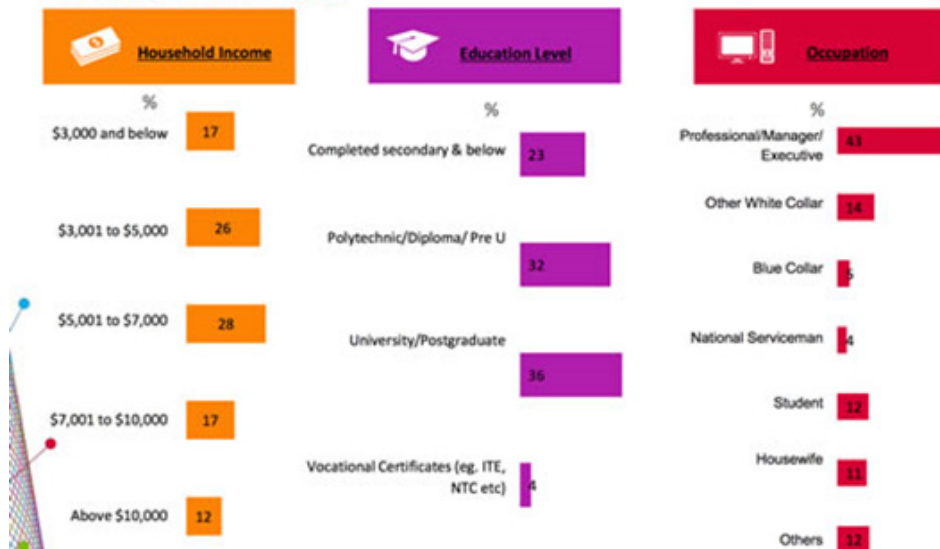
MARITAL STATUS AND CHILDREN

7 in 10 of the respondents are married.

65% of the respondents have children between the age of 2-6 years old.



DEMOGRAPHICS



Summary of survey results

- 32% of participants own pets; 44% of pet owners keep dogs
- 80% of participants are aware of stray dogs in Punggol
- 53% of participants are welcoming of stray dogs
- 82% of participants agree that stray dogs should be rehomed/sent to a shelter
- Only 11% of participants felt that stray dogs tend to be aggressive
- Only 30% of participants know that dog catching is ongoing
- Only 2% wish for dogs to be trapped and euthanised (killed via lethal injections)
- 1 in 2 disagree with AVA's approach to tackling the stray-dog issue
- 44% of participants feel that AVA's approach on stray dogs is ineffective
- 16% of participants feel that AVA's approach on stray dogs is effective
- 76% of participants feel that catching and neutering stray dogs is a good alternative to culling

AWARENESS OF STRAYS IN THE NEIGHBORHOOD

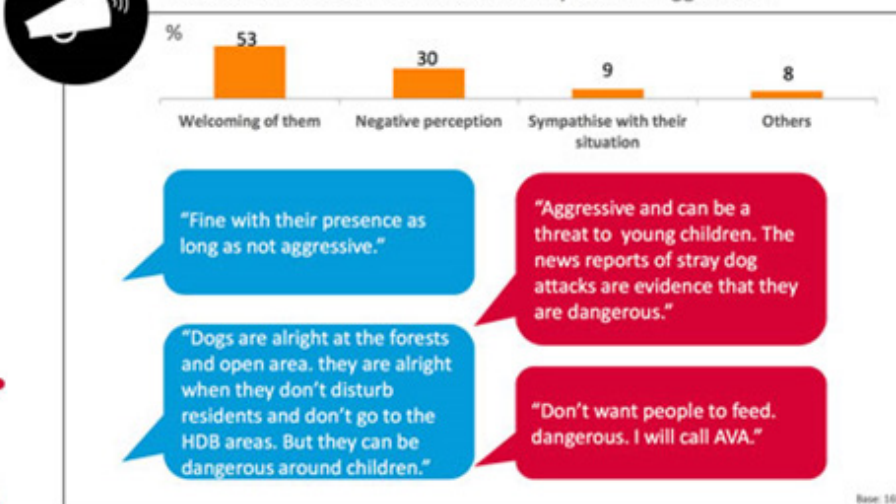


SPECIFIC INCIDENTS



PERCEPTION OF STRAY DOG

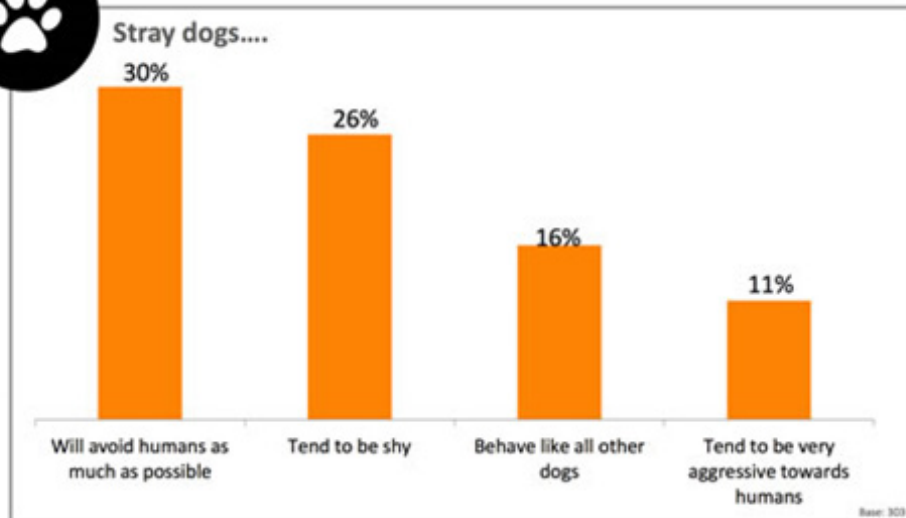
Half of the respondents are welcoming of stray dogs. Some respondents mention that the condition is that they are not aggressive.



PERCEPTION OF STRAY DOGS



Only 11% of the respondents feel that the stray dogs tend to be aggressive.



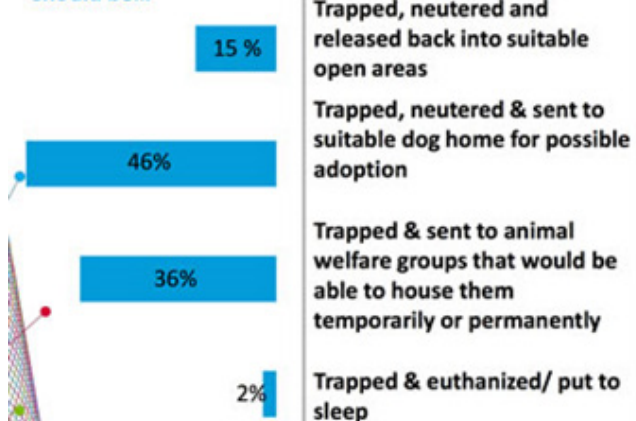
Q16. Which of the following describes what you know of stray dogs?

10

CONSIDERATION

1 in 2 respondents feel that strays should be sent to suitable dog home for adoption. However, 54% believe that stray dogs are trapped and euthanized.

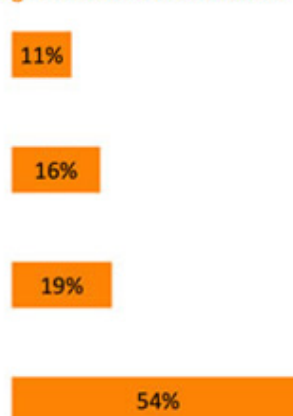
I agree that all stray dogs should be...



Q21. Which of the following do you feel is the most appropriate manner in which we handle the issue of stray dogs?

Q22. Which of the following do you feel describes what happens to most of the stray dogs caught by these private contractors on behalf of AVA?

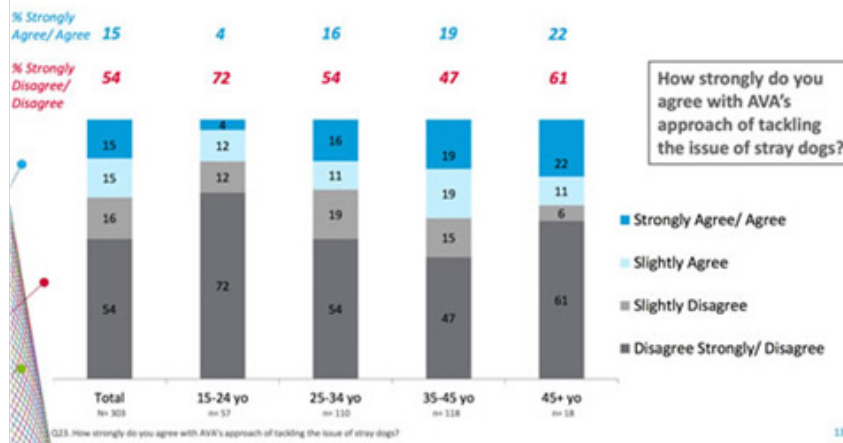
I believe that all stray dogs caught on behalf of AVA are...



12

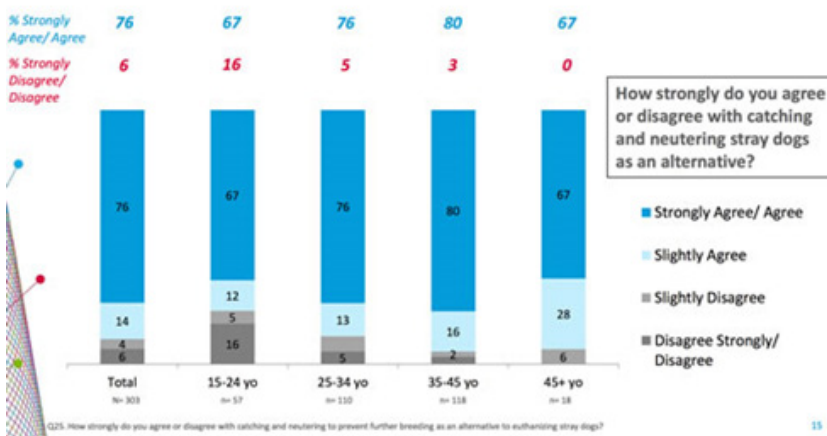
AGREEMENT WITH AVA'S APPROACH ON STRAY DOGS

1 in 2 strongly disagree/ disagree with AVA's approach of tackling the stray dogs' issue (esp. the younger segment, aged 15 to 24).



NEUTERING STRAY DOGS AS AN ALTERNATIVE

3 in 4 respondents agree that catching and neutering stray dogs is a good alternative.



Conclusions

1. The survey distinctly showed that contrary to what many people claim, most Singaporeans are empathetic towards stray dogs. As Singapore matures into a more-compassionate society, many residents are equally concerned about animals around them as they are about humans.

2. Based on the results, SOSD's work is clearly in line with Singapore's sentiments. We strongly believe that culling does not solve the stray-dog problem. Instead, a sterilise-and-rehome programme is the answer:

- Sterilisation: we work with feeders to sterilise dogs for population control.
- Rehome: especially in the rehoming of puppies, so that they will not contribute to the stray-dog problem when they grow up.

We hope that Animal Welfare Groups and government agencies in Singapore can move forward together this way to solve the stray-dog problem.

3. 82% of Singaporeans want stray dogs rehomed but HDB restrictions have significantly reduced the number of stray-dog adopters. Currently, only medium-sized dogs below 15kg and 50cm can be adopted into HDB apartments under the ADORE programme. However, this makes up less than 15% of the stray-dog population, leaving most stray dogs without an adopter.

We hope that this survey can persuade the Ministry of National Development to increase the maximum allowed size of dogs in HDB flats so as to help us humanely solve Singapore's stray-dog problem together.

Trap, Neuter and Release

In August 2014, SOSD was called to assist a seriously injured dog in Pulau Ubin. Subsequent visits and time spent on the island by the team uncovered a high volume of abandoned puppies. With that, Project SOUND (Sterilisation Of Ubin and Neighbouring Dogs) was established to investigate the source of puppy abandonment, as well as manage the dog population through the “Trap, Neuter, Release, and Manage” approach.

When the project first started, there were approximately 100 dogs, (adults and puppies). As of May/March 2016, the dog population has decreased to 70. With the help of Animal Lovers League too, over 40 dogs had already been sterilised with the assistance of independent animal rescuers. SOSD has also extended this project to the nearby fish farms.

During the span of October 2014 to May 2016, more than 70 dogs from Pulau Ubin and the neighbouring fish farms have been sterilised. This has, in turn, curbed the likelihood of hundreds of unwanted puppies. The abandonment rates have also decreased since Project SOUND was initiated.



heavily culled by the authorities. The only way to end the stray-dog tragedy is by TNRM. It not only helps reduce dog populations, but it also helps the community; the authorities and public have to deal with fewer dogs. With lesser complaints, there will be lesser culling.

This decrease in numbers also includes dogs that have been evacuated due to illness or injury; treated and returned; or rehomed and awaiting adoption. Sadly for some dogs, they have crossed over the rainbow bridge. While SOSD has not sterilised all the dogs on Pulau Ubin and the fish farms, the majority of them are. It is important that we continue to monitor the population so that any newly introduced dogs can be sterilised as soon. This has been managed by educating the residents and caregivers about the benefits of sterilisation, as well as common dog illnesses affecting the Ubin dogs, which are dealt with via vaccinations.

Pulau Ubin is the only place in Singapore where free-roaming dogs are celebrated as part of kampong life. It is the ultimate paradise in comparison to mainland Singapore where dogs are

Trap, Neuter and Release (Continued)

In December 2014, TNRM was rolled out on Jurong Island. The island had an estimate of 300 dogs. The pilot project saw a partnership between industrial landlord JTC — which has built a facility on the island to sterilise the dogs — us, ACRES and ASD. Our Minister for Law and Home Affairs K. Shanmugam reported that the World Health Organisation (WHO) has found that culling street dogs is futile in controlling the spread of rabies and other diseases. Instead, the WHO noted that the more-effective way to deal with that was by mass vaccination. The first female dog that was neutered under the project was physically healthy and happy to be back in familiar surroundings.



After 18 months, the TNRM project on Jurong Island has shown significant progress. The number of dogs sterilised and removed for rehoming has exceeded the initial target of 300 dogs. Out of the 51 dogs SOSD has sterilised, 43 have been removed.

Another place where TNRM was carried out was at Fort Road. The area covers the Marina Bay Park border where many joggers and kite flyers frequent. The project was first launched after a SOS call from a stray feeder. SOSD has also been called in to help dogs in distress at Fort Road. Raffi, who was badly injured in a road accident, was such an example. Because of the extent of his injuries, he had to be on a cocktail of medications.

Frequent visits to the sites have prompted us to step in and assist in managing the stray population. As it is, the population is already out of control and the public who frequent the area may not be too kind upon seeing the dogs. At this point in time, SOSD tries to trap at least three female dogs every weekend due to volunteer and quarantine-space constraints. To date, SOSD has successfully neutered 20 dogs, of which two were pregnant. We have also rehomed two litters.



Events

2015 saw a good number of events, including our first-ever Charity Run. LIGHT UP YOUR LIFE Charity Run was held on 3 October 2015. The charity run was the first of its kind in Singapore, organised by an animal-welfare charity and a human-welfare charity: SOSD and Assisi Hospice. We believe that the values of kindness, compassion and love, transcend all species and religions. SOSD rescues canine lives, and advocates love and tolerance, while the Assisi Hospice looks after the terminally ill by providing love, comfort, and care to those most in need.

Despite the threatening haze conditions, the heavens smiled on us, clearing the skies dramatically for the event — with the PSI dropping from over 240 to 80! We were truly heartened that many turned up despite the haze. It was really humbling, and touching, to see the support that many gave us.



Shelter Tours

Every three weeks, we open up our shelter for visitation tours to accommodate the numerous requests we receive from potential adopters, donors and members of the public. In this year alone, we have held more than 20 tours.

Pet Expo Singapore

On 25 March 2016, SOSD took part in the PET EXPO SINGAPORE 2016. We brought along five of our puppies to interact with the public.



Flag Day: Under One Woof

Flag Day was held on 28 February this year, our largest annual fundraiser. This year's additional aim was to raise funds for the building of a new shelter.

As SOSD's shelter lease ends within the next two years, the need to build a new one becomes more crucial. The theme, "Under One Woof", reflects our dream to build a safe haven for the homeless dogs of Singapore. Besides flag collecting, there was also a carnival and an adoption drive!



Events (Continued)

Adoption Drives

Adoption drives are held about twice monthly and we have held approximately 15 drives thus far in this year. In accordance with Easter, a hand-decorated Easter egg filled with yummy dog treats was given for every \$10 donation made for our adoption drive on that weekend. These eggs were carefully designed by our talented rehomers.



Ubin Day

Leaving the hustle bustle of the city behind, the team took the chance to enjoy a weekend of fun and exploration at Pulau Ubin! The little island's friendly canine ambassadors were on hand to extend a warm reception — many of whom we had gotten to know better through Project SOUND (Sterilisation of Ubin and Neighbouring Dogs), which seeks to trap, neuter, release and manage the stray-dog population.

Joint AWG Jumble Sale

Together with Animal Lovers League, Cat Welfare Society and House Rabbit Society Singapore, we held a joint jumble sale to raise funds. Running on two weekends at the end of June and start of July in 2015, members of the public were encouraged to donate items in decent condition for the jumble sale at Lucky Plaza. All proceeds went to helping the dogs, cats and bunnies.

SOSD Charity Auction Dinner @ Kilo

On 14 November 2015, SOSD hosted its first Charity Auction Dinner. We had the privilege of having well-known DJs from England and Ibiza. The sensational night saw tickets sold out a week before the event, raising a lot of awareness and funds for SOSD.



Pet Guru

Pet Guru is a subsidiary of SOSD, wholly owned by SOSD. It is an online pet-supplies and -services company. Being a social enterprise, its goal is to provide a convenient and reliable channel for animal lovers to contribute to the cause of saving street dogs in Singapore.

Pet owners are able to purchase pet food and accessories from Pet Guru, as well as engage its pet-taxi services. Kind members of the public can also donate pet supplies to animal-welfare groups, stray-animal feeders, and to SOSD.



In addition, Pet Guru and SOSD ran quarterly “Feed Our Stray Dogs” food-donation drives to raise awareness and also help the feeders who have kindly dedicated their time, efforts and money to feeding the stray dogs in Singapore.



SOSD

[UEN. T12SS058C]

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

AND ITS SUBSIDIARY**AUDITED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
31 MARCH 2016**

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Fiducia LLP

(UEN T10LL0955L)

Public Accountants and

Chartered Accountants of Singapore

71 Ubi Crescent
#08-01 Excalibur Centre
Singapore 408571
T: (65) 6846.8376
F: (65) 6725.8161

MANAGEMENT COMMITTEE'S STATEMENT

In the opinion of the management committee,

- a) the statement of financial position of SOSD ("the Society") and the consolidated financial statements of the Group as set out on pages 5 to 32, are drawn up so as to give a true and fair view of the financial position of the Society and of the Group as at 31 March 2016, and the financial performance, changes in fund and cash flows of the Group for the financial year covered by the consolidated financial statements; 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, comprising the following, authorised the issue of these financial statements on

President	Siew Tuck Wah
Secretary	Nurstasha Arifin Wong Ji Han
Treasurer	Phang Xin Yi
Committee Member	Cheng Chen Chiang Andy
Committee Member	Malina Adinegara
Committee Member	Poh Su Lin
Committee Member	Chan Yuen Leng
Committee Member	Tan Cheng Hoe

On behalf of the Management Committee,



Siew Tuck Wah
President



Phang Xin Yi
Treasurer

Singapore, 16 AUG 2016

Fiducia LLP

Public Accountants and
Chartered Accountants of
Singapore

71 Ubi Crescent
#08-01 Excalibur Centre
Singapore 408571
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F: (65) 6725.8161

Independent auditor's report to the members of:

SOSD

[UEN: T12SS0058C]

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

AND ITS SUBSIDIARY

Report on the Financial Statements

We have audited the accompanying financial statements of **SOSD** (the "Society") and its subsidiary (the "Group") set out on pages 5 to 32, which comprise the consolidated statement of financial position of the Group and the statement of financial position of the Society as at 31 March 2016 and the consolidated statement of financial activities, consolidated statement of changes in fund and consolidated statement of cash flows for the financial year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the provisions of the Societies Act, Chapter 311 (the "Act"), Charities Act (Chapter 37) and Singapore Financial Reporting Standards, and for devising and maintaining a system of internal accounting control sufficient to provide a 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 financial statements 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 of 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 judgment, 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the consolidated financial statements of the Group and the statement of financial position of the Society are properly drawn up in accordance with the provisions of the Act, Charities Act (Chapter 37) and Singapore Financial Reporting Standards so as to give a true and fair view of the financial position of the Group and of the Society as at 31 March 2016, and the financial performance, changes in fund and cash flows of the Group for the financial year ended on that date.

Fiducia LLP

Public Accountants and
Chartered Accountants of
Singapore

71 Ubi Crescent
#08-01 Excalibur Centre
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(CONT'D)

Independent auditor's report to the members of:

SOSD

[UEN: T12SS0058C]

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

AND ITS SUBSIDIARY

Other Matters

The financial statements for the financial year ended 31 March 2015 were audited by a firm of auditors other than Messrs. Fiducia LLP, who expressed qualified opinion on the consolidated financial statements and unqualified opinion on the Society's financial statements on 31 July 2015. Updates and the resolution of the matters that gave rise to the qualified opinion on the consolidated financial statements are set out in Note 20 to the financial statements.

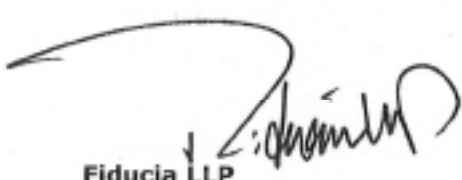
Report on Other Legal and Regulatory Requirements

In our opinion,

- (a) the accounting and other records required by the regulation enacted under the Societies Act to be kept by the Society have been properly kept in accordance with the provisions of those regulations; and
- (b) the fund-raising appeals conducted by the Society during the financial year ended 31 March 2016 have been carried out in accordance with Regulation 6 of the Societies Regulations issued under the Societies Act and proper accounts and other records have been kept of the fund-raising appeals.

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

- (a) the use of the donation moneys was not in accordance with the objectives of the Society as required under regulation 11 of the Charities (Institutions of a Public Character) Regulations; and
- (b) the Society has not complied with the requirements of regulation 15 (Fund-raising expenses) of the Charities (Institutions of a Public Character) Regulations.



Fiducia LLP
Public Accountants and
Chartered Accountants

Singapore, **16 AUG 2016**

Partner-in-charge: Lee Choon Keat
PAB. No.: 01721

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED
 31 MARCH 2016**

	Note	2016 S\$	Group 2015 S\$ Restated
INCOME			
<u>Income from generating funds</u>			
Voluntary income			
- Donations and sponsorships	4	953,947	672,483
- NCSS - VCF Grant		990	0
		<u>954,937</u>	<u>672,483</u>
Activities for generating funds			
Sale of merchandise - Flag Day - 2016		9,669	0
Total income from generating funds		<u>964,606</u>	<u>672,483</u>
<u>Income from charitable activities</u>			
Sale of merchandise		<u>197,189</u>	<u>62,163</u>
<u>Other income</u>			
Interest income		259	0
IRAS - Wage credit scheme payout		4,859	0
CPF - Temporary employment credit		143	0
Transport income		18,634	1,986
Others		171	0
		<u>24,066</u>	<u>1,986</u>
Total income		<u>1,185,861</u>	<u>736,632</u>
EXPENDITURE			
Cost of generating funds		80,339	44,031
Cost of charitable activities		329,619	317,901
Governance and administrative costs		<u>369,932</u>	<u>283,234</u>
Total expenditure		<u>779,890</u>	<u>645,166</u>
Net income before income tax		405,971	91,466
Income tax	5	<u>(1,190)</u>	<u>0</u>
NET INCOME FOR THE YEAR		<u>404,781</u>	<u>91,466</u>

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

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED
 31 MARCH 2016 (CONT'D)**

	2016 S\$	Group 2015 S\$
EXPENDITURE		
<u>Cost of generating funds</u>		
Charity auction	12,560	0
Charity walk	0	2,211
Event – LUYL run	49,816	0
Flag Day 2016/ 2015	17,963	13,615
Production	0	25,454
Publicity	0	2,751
	<u>80,339</u>	<u>44,031</u>
<u>Cost of charitable activities</u>		
Animal assisted activities	5,101	0
Cremation	2,706	0
Dog food	31,231	54,197
Bailout	0	2,012
Microchip fees	1,239	0
Medical supplier	11,237	429
Shelter supplies	7,778	0
Stray dog trapping	11,977	0
Sterilisation	0	720
Training fee	0	10,000
Transportation	15,108	8,151
Vet bills	243,242	242,392
	<u>329,619</u>	<u>317,901</u>

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED
31 MARCH 2016 (CONT'D)**

	Group 2016 S\$	2015 S\$
EXPENDITURE (CONT'D)		
<u>Governance and administrative costs</u>		
Accounting fees	9,300	0
Audit fee	11,623	3,300
Bank charges	1,399	1,932
Depreciation	8,760	7,300
Dues & subscriptions	143	0
Flight back to home	1,055	0
General expenses	4,095	2,614
Goodwill - impairment	0	36,644
Hire purchase interest	988	760
Insurance	2,445	0
IT services	788	0
Legal fee	(15,000)	0
Maintenance & repairs	8,003	16,205
Management fees - Shelter	17,250	30,575
Membership	240	0
Miscellaneous	2,704	31,623
NETS charges	621	0
Packing materials	23	0
Paypal charges	8,106	0
Printing & stationery	7,204	3,394
Professional fees	1,900	5,250
Purchases	133,736	54,288
Secretarial fees	642	600
SG Gives charges	4,098	0
Singpost box services	161	0
Staff costs:		
Allowance - Staff	1,600	0
Bonus - Staff	5,550	0
CPF - SDL	2,078	0
CPF'ye - Employer portion	13,188	3,393
Foreign worker levy	8,900	0
Leave encashment	1,211	0
Wages & Salaries - Staff	100,267	60,396
Tax fee	300	0
Telephone & internet	2,417	5,054
Transport	40	0
Utility fees - Shelter	13,228	14,793
Van running expenses	9,985	5,113
Volunteer medical expenses	558	0
Website	326	0
	<u>369,932</u>	<u>283,234</u>
Total expenditure	<u>779,890</u>	<u>645,166</u>

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

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2016

	Note	2016 S\$	Group 2015 S\$ Restated
ASSETS			
Current assets			
Cash and cash equivalents	6	822,894	438,315
Trade and other receivables	7	9,352	4,200
		<u>832,246</u>	<u>442,515</u>
Non-current assets			
Intangible asset : Goodwill	10	0	0
Property, plant and equipment	11	26,280	35,040
		<u>26,280</u>	<u>35,040</u>
Total assets		<u>858,526</u>	<u>477,555</u>
LIABILITIES			
Current liabilities			
Trade and other payables	12	126,082	143,478
Finance lease liabilities	13	7,680	7,680
Current income tax payable	5	1,190	0
		<u>134,952</u>	<u>151,158</u>
Non-current liabilities			
Finance lease liabilities	13	5,196	12,800
Total liabilities		<u>140,148</u>	<u>163,958</u>
NET ASSETS		<u>718,378</u>	<u>313,597</u>
FUND			
Unrestricted fund			
Accumulated fund		<u>718,378</u>	<u>313,597</u>

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

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2016 - SOCIETY

	Note	Society 2016 S\$	2015 S\$
ASSETS			
Current assets			
Cash and cash equivalents	6	798,776	435,547
Other receivables	7	11,654	3,700
Loan to subsidiary	8	0	20,000
		<u>810,430</u>	<u>459,247</u>
Non-current assets			
Investment in a subsidiary	9	29	29
Total assets		<u>810,459</u>	<u>459,276</u>
LIABILITIES			
Current liabilities			
Trade and other payables	12	70,929	86,157
Total liabilities		<u>70,929</u>	<u>86,157</u>
NET ASSETS		<u>739,530</u>	<u>373,119</u>
FUND			
Unrestricted fund			
Accumulated fund		<u>739,530</u>	<u>373,119</u>

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

CONSOLIDATED STATEMENT OF CHANGES IN FUND FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016

	Note	2016 S\$	Group 2015 S\$
<u>Unrestricted fund</u>			
<u>Accumulated fund</u>			
Balance at beginning of financial year		313,597	222,131
Net income previously stated		404,781	128,110
Impairment loss of goodwill	20	0	(36,644)
Net income as restated		404,781	91,466
Balance at end of financial year		718,378	313,597

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

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016

		Group	
	Note	2016 S\$	2015 S\$
Cash flows from operating activities			
Net income		405,971	91,466
Adjustments for:			
- Depreciation	11	8,760	7,300
- Impairment loss of goodwill	10	0	36,644
- Interest expense		988	760
Operating cash flow before working capital changes		415,719	136,170
Changes in operating assets and liabilities			
- Other receivables		(5,152)	(500)
- Other payables		(17,945)	117,663
Net cash flows generated from operating activities		392,622	253,333
Cash flows from investing activities			
Purchases of property, plant and equipment	11	0	(42,340)
Acquisition of goodwill	10	0	(36,644)
Net cash flows used in operating activities		0	(78,984)
Cash flows from financing activities			
Repayment of finance lease liabilities		(7,604)	0
Advances from a related party		0	29
Advances from a director		549	43,166
Interest paid		(988)	(760)
Net cash flows (used in)/ generated from financing activities		(8,043)	42,435
Net increase in cash and cash equivalents		384,579	216,784
Cash and cash equivalents at beginning of financial year		438,315	221,531
Cash and cash equivalents at end of financial year	6	822,894	438,315
Cash and cash equivalents comprise:			
Cash on hand		0	241
Cash at bank		672,894	288,074
Fixed deposit		150,000	150,000
	6	822,894	438,315

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016

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 Society was accorded as an Institution of a Public Character ("IPC") status for the period from 25 April 2015 to 24 April 2016 and renewed for another one year to 24 April 2017.

The objectives 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 proposed 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 are those of sale of pet accessories and food as well as pet transport.

2. Significant accounting policies

2.1 Basis of preparation

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

These financial statements are presented in Singapore Dollars (\$), which is the Group's functional currency.

The preparation of these financial statements in conformity with FRS requires management to exercise its judgment in the process of applying the Group's accounting policies. It also requires the use of certain critical accounting estimates and assumptions. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in Note 3.

Interpretations and amendments to published standards effective in 2015

On 1 April 2015, the Society adopted the new or amended FRS and Interpretations of FRS ("INT FRS") that are mandatory for application for the financial year. Changes to the Society's accounting policies have been made as required, in accordance with the transitional provisions in the respective FRS and INT FRS.

2. Significant accounting policies (Cont'd)

2.1 Basis of preparation (Cont'd)

Interpretations and amendments to published standards effective in 2015 (Cont'd)

The adoption of these new or amended FRS and INT FRS did not result in substantial changes to the accounting policies of the Society and had no material effect on the amounts reported for the current or prior financial years.

New or amended Standards and Interpretations effective after 2015

The following are the new or amended Standards and Interpretations that are not yet applicable, but may be early adopted for the current financial year:

Descriptions	Annual periods commencing on
FRS 114 Regulatory Deferral Accounts Amendments to FRS 27: Equity Method in Separate Financial Statements Amendments to FRS 16 and FRS 38: Clarification of Acceptable Methods of Depreciation and Amortisation Amendments to FRS 16 and FRS 41: Agricultural - Bearer Plants Amendments to FRS 111: Accounting for Acquisitions of Interests in Joint Operations Amendments to FRS 110 and FRS 28: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture Amendments to FRS 110, FRS 112 and FRS 28: Investment Entities : Applying the Consolidation Exception FRS 1 Amendments to FRS 1: Disclosure Initiative	1 January 2016
Amendments to FRS 7: Disclosure Initiative Amendments to FRS 12: Recognition of Deferred Tax Assets for Unrealised Losses	1 January 2017
FRS 109 Financial Instruments FRS 115 Revenue from Contracts with Customers	1 January 2018

Management believes that the adoption of the revised standards and interpretations will have no material impact on the financial statements in the period of initial application.

2.2 Income recognition

Income comprises the fair value of the consideration received or receivable in the ordinary course of the Group's activities. Income is recognised as follows:

2.2.1 Donations

Donations are recognised in the statement of financial activities upon receipt. Donations-in-kind and sponsorship are recognised when the fair value of the assets received can be reasonably ascertained.

2. Significant accounting policies (Cont'd)

2.2 Income recognition (Cont'd)

2.2.2 Transport service

Revenue from transport service is recognised when the services rendered have been performed and the fees accepted.

2.2.3 Sale of goods

Income from the sale of goods is recognised when the Group has delivered the products to the buyer, the buyer has accepted the products, and the collectability of the related receivables is reasonably assured.

2.2.4 Government grant

Grants from the government are recognised at their fair value where there is a reasonable assurance that the grant will be received and the Association will comply with all attached conditions. Government grants, relating to cost, are deferred and recognised in the statement of financial activities over the period necessary to match them with the costs they are intended to compensate.

2.2.5 Other income

Other income is recognised when incurred.

2.3 Group accounting

2.3.1 Subsidiaries

(i) Consolidation

Subsidiaries are all entities (including structured entities) over which the Group has control. The Group controls an entity when the Group is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the Group. They are de-consolidated from the date on that 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 subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the Group.

Non-controlling interests comprise the portion of a subsidiary's net results of operations and its net assets, which is attributable to the interests that are not owned directly or indirectly by the equity holders of the Society. They are shown separately in the consolidated statement of financial activities, statement of changes in fund, and statement of financial position. Total income is attributed to the non-controlling interests based on their respective interests in a subsidiary, even if this results in the non-controlling interests having a deficit balance.

2. Significant accounting policies (Cont'd)

2.3 Group accounting (Cont'd)

2.3.1 Subsidiaries (Cont'd)

(ii) Acquisitions

The acquisition method of accounting is used to account for business combinations by the Group.

The consideration transferred for the acquisition of a subsidiary or business comprises the fair value of the assets transferred, the liabilities incurred and the equity interests issued by the Group. The consideration transferred also includes any contingent consideration arrangement and any pre-existing equity interest in the subsidiary measured at their fair values at the acquisition date.

Acquisition-related costs are expensed as incurred.

Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are, with limited exceptions, measured initially at their fair values at the acquisition date.

On an acquisition-by-acquisition basis, the Group recognises any non-controlling interest in the acquiree at the date of acquisition either at fair value or at the non-controlling interest's proportionate share of the acquiree's identifiable net assets.

The excess of (a) the consideration transferred, the amount of any non-controlling interest in the acquiree and the acquisition-date fair value of any previous equity interest in the acquiree over the (b) fair value of the identifiable net assets acquired is recorded as goodwill.

(iii) Disposal

When a change in the Group's ownership interest in a subsidiary results in a loss of control over the subsidiary, the assets and liabilities of the subsidiary including any goodwill are derecognised. Amount previously recognised in other comprehensive income in respect of that entity are also reclassified to income or expense or transferred directly to retained profits if required by a specific standard.

Any retained equity interest in the entity is re-measured at fair value. The difference between the carrying amount of the retained interest at the date when control is lost and its fair value is recognised in statement of financial activities.

2.3.2 Transactions with non-controlling interests

Changes in the Group's ownership interest in a subsidiary that do not result in a loss of control over the subsidiary are accounted for as transactions with equity owners of the Society. Any difference between the change in the carrying amounts of the non-controlling interest and the fair value of the consideration paid or received is recognised within accumulated fund attributable to the Society.

2. Significant accounting policies (Cont'd)

2.4 Expenditure recognition

All expenses are accounted for on an accrual basis, aggregated under the respective areas. Direct costs are attributed to the activity where possible. Where costs are not wholly attributable to an activity, they are apportioned on a basis consistent with the use of resources.

2.4.1 Cost of generating funds from fund-raising activities

Costs that are directly attributable to the fund-raising activities are separated from those costs incurred in undertaking charitable activities.

2.4.2 Cost of charitable activities

Cost of charitable activities comprises all costs incurred in the pursuit of the charitable objects of the Group. The total costs of charitable activities are apportionment of overhead and shared costs.

2.4.3 Governance and administrative costs

Governance costs include the costs of governance arrangement, which relate to the general running of the Group, providing governance infrastructure and ensuring public accountability. These costs include costs related to constitutional and statutory requirements and an apportionment of overhead and shared costs.

2.5 Property, plant and equipment

2.5.1 Measurement

All property, plant and equipment are initially recognised at cost and subsequently carried at cost less accumulated depreciation and accumulated impairment losses.

The cost of an item of property, plant and equipment initially recognised includes its purchase price and any cost that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Dismantlement, removal or restoration costs are included as part of the cost of property, plant and equipment if the obligation for dismantlement, removal and restoration is included as a consequence of acquiring or using the property, plant and equipment.

2.5.2 Depreciation

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

	Useful lives
Motor vehicle	5 years

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

2. Significant accounting policies (Cont'd)

2.5 Property, plant and equipment (Cont'd)

2.5.3 Subsequent expenditure

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

2.5.4 Disposal

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

2.6 Investment in a subsidiary

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

2.7 Intangible asset - Goodwill on acquisition

Goodwill on acquisitions of subsidiaries and businesses on or after 1 January 2010 represents the excess of (i) the sum of the consideration transferred, the amount of any non-controlling interest in the acquire and the acquisition-date fair value of any previous equity interest in the acquiree over (ii) the fair value of the identifiable net assets acquired.

Goodwill on subsidiaries is recognised separately as intangible assets and carried at cost less accumulated impairment losses. Gains and losses on the disposal of subsidiaries include the carrying amount of goodwill relating to the entity sold.

2.8 Impairment of non-financial assets

2.8.1 Intangible asset: Goodwill

Goodwill recognised separately as an intangible asset is tested for impairment annually and whenever there is indication that the goodwill may be impaired.

For the purpose of impairment testing of goodwill, goodwill is allocated to each of the Group's cash-generating-units ("CGU") expected to benefit from synergies arising from the business combination.

An impairment loss is recognised when the carrying amount of a CGU, including the goodwill, exceeds the recoverable amount of the CGU. The recoverable amount of a CGU is the higher of the CGU's fair value less cost to sell and value-in-use.

The total impairment loss of a CGU is allocated first to reduce the carrying amount of goodwill allocated to the CGU and then to the other assets of the CGU pro-rata on the basis of the carrying amount of each asset in the CGU.

An impairment loss on goodwill is recognised as an expense and is not reversed in a subsequent period.

2. Significant accounting policies (Cont'd)

2.8 Impairment of non-financial assets

2.8.2 Intangible assets Property, plant and equipment Investment in subsidiaries

Intangible assets, property, plant and equipment and investments in subsidiaries, are tested for impairment whenever there is any objective evidence or indication that these assets may be impaired.

For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash inflows that are largely independent of those from other assets. If this is the case, the recoverable amount is determined for the CGU to which the asset belongs.

If the recoverable amount of the asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount.

The difference between the carrying amount and recoverable amount is recognised as an impairment loss in statement of financial activities, unless the asset is carried at revalued amount, in which case, such impairment loss is treated as a revaluation decrease.

An impairment loss for an asset other than goodwill is reversed 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 any accumulated amortisation or depreciation) had no impairment loss been recognised for the asset in prior years.

A reversal of impairment loss for an asset other than goodwill is recognised in statement of financial activities, unless the asset is carried at revalued amount, in which case, such reversal is treated as a revaluation increase. However, to the extent that an impairment loss on the same revalued asset was previously recognised as an expense, a reversal of that impairment is also recognised in statement of financial activities.

2.9 Financial assets

2.9.1 Classification

The Group classifies its financial assets as loans and receivables. The classification depends on the purpose for which the assets were acquired. Management determines the classification of its financial assets at initial recognition and re-evaluates this designation at every reporting date.

Loan and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are represented as current assets, except those expected to be realised later than 12 months after the reporting date, which are classified as non-current assets. Loans and receivables are classified within "Trade and other receivables" and "Cash and cash equivalents" on the statement of financial position.

2. Significant accounting policies (Cont'd)

2.9 Financial assets (Cont'd)

2.9.2 Recognition and derecognition

Regular way purchases and sales of financial assets are recognised on trade date – the date on which the Society commits to purchase or sell the asset.

Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the 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.

Trade receivables that are factored out to banks and other financial institutions with recourse to the Group are not derecognised until the recourse period has expired and the risks and rewards of the receivables have been fully transferred. The corresponding cash received from the financial institutions is recorded as borrowings.

2.9.3 Measurement

Financial assets are initially recognised at fair value plus transaction costs. Loans and receivables are subsequently carried at amortised cost using effective interest method.

2.9.4 Impairment

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

Loans and receivables

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

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

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

2.10 Cash and cash equivalents

For the purpose of presentation in the consolidated statement of cash flows, cash and cash equivalents include cash on hand, deposits with financial institutions which are subject to an insignificant risk of change in value. For cash subjected to restriction, assessment is made on the economic substance of the restriction and whether they meet the definition of cash and cash equivalents.

2. Significant accounting policies (Cont'd)

2.11 Financial liabilities

Financial liabilities are recognised when the Society and the Group becomes a party to the contractual agreements of the instrument and are classified according to the substance of the contractual arrangements entered into. All interest related charges are recognised in the statement of financial activities. Financial liabilities include "Trade and other payables".

Financial liabilities are derecognised when the obligations under the liability are discharged, cancelled or expired. When existing financial liabilities are replaced by another from the same lender on substantially different terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in respective carrying amounts is recognised in the statement of financial activities.

2.12 Trade and other payables

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

2.13 Provisions for other liabilities and charges

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

2.14 Fair value estimation of financial assets and liabilities

The carrying amounts of current financial assets and liabilities carried at amortised cost, approximate their carrying amount.

2.15 Funds

Fund balances restricted by outside sources are so indicated and are distinguished from unrestricted funds allocated to specific purposes, if any, by action of the Management Committee. Externally restricted funds may only be utilised in accordance with the purposes for which they are established. The Management Committee retains full control over the use of unrestricted funds for any of the Group's purposes. There is no restricted fund at the end of the financial year.

2.16 Leases

(a) *When the Group is the lessee :*

Lessee – Finance leases

Leases of property, plant and equipment where the Group assumes substantially all the risks and rewards incidental to ownership of the lease assets are classified as finance leases.

The leased assets and the corresponding lease liabilities (net of finance charges) under the finance leases are recognised in the statement of financial position as property, plant and equipment and borrowings respectively, at the inception of the leases based on the lower of the fair value of the leased assets and the present value of the minimum lease payments.

Each lease payment is apportioned between the finance expense and the reduction of the outstanding lease liability. The finance expense is recognised in profit or loss on a basis that reflects a constant periodic rate of interest on the finance lease liability.

2. Significant accounting policies (Cont'd)

2.17 Leases (Cont'd)

(b) When the Group is the lessee :

Lessee – Operating leases

Leases where substantially all risks and rewards incidental to ownership are retained by the lessors are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessors) are recognised in statement of financial activities on a straight-line basis over the period of the lease.

Contingent rents are recognised as an expense in statement of financial activities when incurred.

2.18 Employee compensation

Defined contribution plans

Defined contribution plans are post-employment benefit plans under which the Group pay fixed contributions into separate entities such as the Central Provident Fund ("CPF"), on a mandatory, contractual or voluntary basis. The Group has no further payment obligations once the contributions have been paid. The Group's contribution to defined contribution plans are recognised as employee compensation expense when they are due.

Employee leave entitlement

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 statement of financial position date.

2.19 Income taxes

Current income tax liabilities for current and prior periods are recognised at the amounts expected to be paid to the tax authorities, using the tax rates and tax laws that have been enacted or substantially enacted by the statement of financial position date.

Deferred income tax is recognised for all temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements except when the deferred income tax arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profit or loss at the time of the transaction.

A deferred income tax liability is recognised on temporary differences arising on investments in subsidiaries, associated companies and joint ventures, except where the Group is able to control the timing of the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future.

A deferred income tax asset is recognised to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences and tax losses can be utilised.

2. Significant accounting policies (Cont'd)

2.19 Income taxes

Deferred income tax is measured:

- (i) at the tax rates that are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled, based on tax rates and tax laws that have been enacted or substantively enacted by the statement of financial position date; and
- (ii) based on the tax consequence that will follow from the manner in which the Group expects, at the statement of financial position date, to recover or settle the carrying amounts of its assets and liabilities except for investment properties. Investment property measured at fair value is presumed to be recovered entirely through sale.

Current and deferred income taxes are recognised as income or expense in statement of financial activities, except to the extent that the tax arises from a business combination or a transaction which is recognised directly in equity. Deferred tax arising from a business combination is adjusted against goodwill on acquisition.

The Group accounts for investment tax credits (for example, productivity and innovative credit) similar to accounting for other tax credits where deferred tax asset is recognised for unused tax credits to the extent that it is probable that future taxable profit will be available against which the unused tax credit can be utilised.

2.20 Related parties

A related party is defined as follows:

- (a) A person or a close member of that person's family is related to a Society if that person:
 - (i) Has control or joint control of the Society;
 - (ii) Has significant influence over the Society; or
 - (iii) Is a member of the key management personnel of the Society or of a parent of the Society.
- (b) An entity is related to a Society if any of the following conditions applies:
 - (i) The entity and the Society are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
 - (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
 - (iii) Both entities are joint ventures of the same third party.
 - (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
 - (v) The entity is a post-employment benefit plan for the benefit of employees of either the Society or an entity related to the Society. If the Society is itself such a plan, the sponsoring employers are also related to the Society.
 - (vi) The entity is controlled or jointly controlled by a person identified in (a).
 - (vii) A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).
 - (viii) The entity, or any member of a group of which it is a part, provides key management personnel services to the Society or to the parent of the Society.

3. Critical accounting estimates, assumptions and judgments

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

Critical accounting estimates and assumptions

The Group makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Income taxes

Significant judgment is required in determining the capital allowances and deductibility of certain expenses during the estimation of the provision for income taxes. There are many transactions and calculations for which the ultimate tax determination is uncertain during the ordinary course of business. The Group recognises liabilities for anticipated tax issues based on estimates of whether additional taxes will be due. Where the final tax outcome of these matters is different from the amounts that were initially recorded, such differences will impact the income tax and deferred income tax provisions in the period in which such determination is made.

Critical judgments in applying the entity's accounting policies

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

Estimated useful lives of property, plant and equipment

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

Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever there is any indication that the assets are impaired. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and value in use) of the assets is estimated to determine the impairment loss. The key assumptions for the value in use calculation are those regarding the growth rates, and expected change to selling price and direct costs during the year and a suitable discount rate.

Allowance for impairment of receivables

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

4. Donations and sponsorships

The total tax deductible receipts issued by the Society for donations received during the financial year amounting to S\$407,031 (2015: S\$0), pursuant to its Institutions of a Public Character ("IPC") status.

5. Income tax

	Group	
	2016	2015
	S\$	S\$
Income tax expenses		
Tax expense attributable to profit is made up of:		
- Current tax expense	1,190	0

The income tax expense on the Group's profit differs from the amount that would arise using the Singapore standard rate of income tax as explained below:

	Group	
	2016	2015
	S\$	S\$
Profit before income tax	405,971	91,466
Tax calculated at a tax rate of 17% (2015: 17%)	69,015	15,549
Effects of:		
- Non-taxable income	(62,290)	(25,668)
- Non-deductible expenses	1,664	7,471
- Tax exempted	(2,516)	0
- Tax rebate	(833)	0
- Utilisation of capital allowance	(4,207)	0
- Others	357	0
- Deferred tax asset not recognised	0	2,648
Tax charge	1,190	0

	2016	2015
	S\$	S\$
Movement in current income tax liabilities		
Tax expense for current financial year	1,190	0
Balance at end of the year	1,190	0

The Society is a charity under the Charity Act since 23 April 2013. Consequently, the income of the Society is exempt from tax under the provision of Section 13 of the Income Tax Act Cap. 134.

6. Cash and cash equivalents

	Group		Society	
	2016	2015	2016	2015
	S\$	S\$	S\$	S\$
Cash on hand	0	241	0	241
Cash at banks	672,894	288,074	648,776	285,306
Fixed deposit	150,000	150,000	150,000	150,000
	<u>822,894</u>	<u>438,315</u>	<u>798,776</u>	<u>435,547</u>

Fixed deposits with a financial institution at the reporting date had a maturity of 11 months (2015: 23 months) from the reporting date and had interest rate at 1.72% (2015: 1.72%) per annum.

Long-term fixed deposits are included as cash and cash equivalents as these can be readily converted into cash without incurring significant penalty.

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

7. Trade and other receivables

	Group		Society	
	2016	2015	2016	2015
	S\$	S\$	S\$	S\$
Trade receivables				
- Related parties	0	0	0	0
- Non-related parties	<u>2,034</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>2,034</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other receivables				
- Other debtors - related parties	0	0	4,836	0
- Other debtors - non-related parties	0	500	0	0
- Deposits	6,000	3,500	6,000	3,500
- Prepayments	857	200	357	200
- Amount receivable from employee	<u>461</u>	<u>0</u>	<u>461</u>	<u>0</u>
	<u>7,318</u>	<u>4,200</u>	<u>11,654</u>	<u>3,700</u>
	<u>9,352</u>	<u>4,200</u>	<u>11,654</u>	<u>3,700</u>

Trade receivables are interest-free and generally collectible within 30 (2015: 30) days' term.

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

8. Loan to a subsidiary

	Group		Society	
	2016 S\$	2015 S\$	2016 S\$	2015 S\$
Loan to a subsidiary	0	0	0	20,000

The loan to a subsidiary was unsecured, non-trade in nature, interest at a rate of 5.25% and payable upon demand.

9. Investment in a subsidiary

	Society	
	2016 S\$	2015 S\$
Unquoted shares, at cost	29	29

Subsidiary	Country of incorporation	Percentage of equity held		Principal activity
		2016	2015	
Pet Guru Pte. Ltd.*	Singapore	100%	100%	Sale of pet accessories, food and pet transport

* Audited by Fiducia LLP

Share held in trust

The subsidiary is held in trust by Malina Adinegara Tjhin, one of the Management Committee of the Society (the "trustee"). The trustee is the registered holder of the one fully paid ordinary share in the subsidiary.

10. Intangible asset : Goodwill

	Group	
	2016 S\$	2015 S\$ Restated
<u>Goodwill arising on acquisition</u>		
Consideration transferred on date of acquisition	0	29
Add: Fair value of identifiable net liabilities acquired	0	36,615
Goodwill arising from acquisition	0	36,644
Less : Impairment loss	0	(36,644)
	0	0

In FY2015, an impairment charge of S\$36,644 is included within "Governance and administrative costs" in the statement of financial activities.

11. Property, plant and equipment

	2016 S\$	2015
2016		
Group		
Motor vehicle, at cost		
Beginning of financial year	43,800	0
Additions	0	43,800
End of financial year	<u>43,800</u>	<u>43,800</u>
Accumulated depreciation		
Beginning of financial year	8,760	0
Depreciation	8,760	8,760
End of financial year	<u>17,520</u>	<u>8,760</u>
Net book value	<u>26,280</u>	<u>35,040</u>

12. Trade and other payables

	Group		Society	
	2016 S\$	2015 S\$	2016 S\$	2015 S\$
Trade payables				
- Related parties	0	0	685	0
- Non-related parties	<u>60,012</u>	<u>0</u>	<u>55,274</u>	<u>0</u>
	60,012	0	55,959	0
Other payables				
- Other creditors	1,175	0	0	0
- CPF payables	3,141	0	3,141	0
- Accrued expenses	18,010	100,283	11,800	86,128
- Advance from a director	<u>43,744</u>	<u>43,195</u>	<u>29</u>	<u>29</u>
	66,070	143,478	14,970	86,157
Total	<u>126,082</u>	<u>143,478</u>	<u>70,929</u>	<u>86,157</u>

Trade and other payables at the reporting date were denominated in the following currencies:

	2016 S\$	2015 S\$
Singapore Dollar	125,417	143,478
Euro	<u>665</u>	<u>0</u>
	<u>126,082</u>	<u>143,478</u>

The advance from a director is unsecured, non-trade in nature, interest free and payable upon demand.

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

13. Finance lease liabilities

	2016 S\$	2015 S\$
Minimum lease payments due:		
- Not later than one year	8,592	8,592
- Between two and five years	5,786	14,378
	14,378	22,970
Less: Future finance charges	(1,502)	(2,490)
Present value of minimum lease payments	12,876	20,480
Current liabilities		
- Not later than one year	7,680	7,680
Non-current liabilities:		
- Between two and five years	5,196	12,800
	12,876	20,480

The expected interest rate of the finance lease liabilities is at 6.23% per annum.

14. Related party transactions

In addition to the related party information disclosed elsewhere in the financial statements, the following transactions with the subsidiary took place at terms agreed between the parties during the financial year.

	Group		Society	
	2016 S\$	2015 S\$	2016 S\$	2015 S\$
<u>Subsidiary</u>				
<u>Income</u>				
Interest income	0	0	482	521
<u>Expenses</u>				
Dog food	0	0	9,811	4,757

Compensation of personnel recharged to subsidiary

	2016 S\$	2015 S\$
Wages	19,947	0

The staff, Kieran Kua, is a full time employee of SOSD. However, she has been spending half of her working hours in Pet Guru Pet Ltd. SOSD has recharged 50% of her gross salary (plus employer's portion of CPF 17%) to the Subsidiary, payable by the Subsidiary.

	2016 No. of key management personnel	2015 No. of key management personnel
Remuneration band (S\$)		
Between S\$0 to S\$50,000	1	1

The remuneration of key management personnel is determined by the Management Committee.

The Management Committee members did not receive any remuneration from the Society during the financial year (FY2015: NIL).

15. Management of conflict of interest

The Management Committee are required to disclose any interest that they may have, whether directly or indirectly, that the Group may enter into or in any organisation that the Group has dealings with or is considering dealing with and any personal interests accruing to him as one of the Group's supplier, user of services or beneficiary. Should there be any potential conflict of interest, the affected member of the Management Committee may not vote on the issue that was the subject matter of the disclosure. Detailed minutes will be taken on the disclosure as well as the basis for arriving at the final decision in relation to the issue at stake.

16. Reserve position

The Society's reserve position for financial year ended 31 March 2016 is as follows:

		2016 \$'000	2015 \$'000	Increase %
A	Unrestricted Funds			
	Accumulated General Funds	739	373	98
B	Restricted or Designated Funds			
	Designated Funds	0	0	0
	Restricted Funds	0	0	0
C	Endowment Funds	N/A	N/A	
D	Total Funds	739	373	98
E	Total Annual Operating Expenditure	617	522	18
F	Ratio of Funds to Annual Operating Expenditure (A/E)	1.20	0.71	

Reference:

- C. An endowment fund consists of assets, funds or properties, which are held in perpetuity, which produce annual income flow for a foundation to spend as grants.
- D. Total Funds include unrestricted, restricted / designated and endowment funds.
- E. Total Annual Operating Expenditure includes expenses related to Cost of Charitable Activities and Governance and Administrative Costs.

The reserve policy of SOSD is to provide financial stability and the means to development of SOSD's activities. SOSD 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 fulfil SOSD's continuing obligation.

17. Financial instruments

	Group		Society	
	2016 S\$	2015 S\$	2016 S\$	2015 S\$
Financial assets				
Cash and cash equivalents	822,894	438,315	798,776	435,547
Trade and other receivables (excluding prepayment)	8,495	4,000	11,297	23,500
	<u>831,389</u>	<u>442,315</u>	<u>810,073</u>	<u>459,047</u>
Financial liabilities				
Trade and other payables	127,272	143,478	70,929	86,157
Finance lease liabilities	12,876	20,480	0	0
	<u>140,148</u>	<u>163,958</u>	<u>70,929</u>	<u>86,157</u>

18. Financial risk management

The Group's activities expose it to minimal financial risks and overall risk management is determined and carried out by the Management Committee of the Group on an informal basis.

Credit risk

The Credit risk refers to risk that counterparty will default on their obligations to repay amounts owing to the Group resulting in a loss to the Group.

The carrying amount of cash and cash equivalents and trade and other receivables represents the Group's maximum exposure to credit risk in relation to financial assets.

The trade receivables relate to revenue. The Group performs on-going credit evaluation of its customers' financial conditions.

Trade receivables are unsecured and the analysis of their aging follows:

	Group		Society	
	2016 S\$	2015 S\$	2016 S\$	2015 S\$
Current	2,034	0	0	0
	<u>2,034</u>	<u>0</u>	<u>0</u>	<u>0</u>

The Management Committee is of the opinion that no provision for bad debts is required.

The credit risk on liquid funds is limited because the counterparties are banks with high credit rating assigned by international credit agencies.

Liquidity risk

Liquidity risk refers to the risk that the Group will not have sufficient funds to pay its debts as and when they fall due.

The Group adopts prudent liquidity risk management by maintaining sufficient cash and cash equivalents deemed adequate by the Management Committee to finance the Group's operations and mitigate the effects of fluctuations in cash flow. The Group has the continuing financial support of its Management Committee to meet its working capital requirements.

The table below summarises the profile of the Group's financial liabilities at the statement of financial position date based on contractual undiscounted payments.

	Group		Society	
	2016 S\$	2015 S\$	2016 S\$	2015 S\$
<u>Payable within one year</u>				
<i>Financial liabilities</i>				
Trade and other payables	126,082	143,478	70,929	86,157
Finance lease liabilities	8,592	8,592	0	0
	<u>134,674</u>	<u>152,070</u>	<u>70,929</u>	<u>86,157</u>
<u>Payable between one to five years</u>				
<i>Financial liabilities</i>				
Finance lease liabilities	5,786	14,378	0	0

18. Financial risk management (Cont'd)

Interest rate risk

The Group's revenue and operating cash flows are not substantially affected by changes in market interest rates as they do not have significant interest-bearing assets or liabilities as at the statement of financial position date.

Currency risk

The Group is not exposed to foreign currency exchange risk as most of its transactions are in Singapore Dollars, its functional currency.

Fair values

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

19. Fund Management

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

The Group manages its fund structure and makes adjustment 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 2016 and 2015. The Group is not subjected to externally imposed capital requirements.

20. Updates and resolution of events that gave rise to qualified opinion on the consolidated financial statements for the financial year ended 31 March 2015

The financial statements for the financial year ended 31 March 2015 were audited by a firm of auditors other than Messrs. Fiducia LLP. The previous auditors' report dated 31 July 2015 on the financial statements for the previous financial year ended 31 March 2015 contained an unqualified opinion on the Society's financial statements and a qualified opinion on the consolidated financial statements in relation to the following matters:

(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.

(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.

Update on the resolution of these matters are as follows:

During the financial year, the management resolved the qualifications on the consolidated financial statements issued by the predecessor auditors by (a) having the subsidiary presented its audited financial statements for the period ended 31 March 2016 to the Society; and (b) restating its prior year's financial statements through fully impaired its goodwill acquired on consolidation, in view of the subsidiary's net deficit position.

20. Updates and resolution of events that gave rise to qualified opinion on the financial statements for the financial year ended 31 March 2015 (Cont'd)

The comparative figures have been restated as follows:

<u>Group</u>	As restated S\$	As previously reported S\$
<i>Statement of Financial position</i>		
Intangible assets : Goodwill	0	36,644
Accumulated fund	<u>313,597</u>	<u>350,241</u>
<i>Statement of financial activities</i>		
Impairment loss of goodwill	0	36,644
Net income for the year	<u>91,466</u>	<u>128,110</u>

21. Authorisation of financial statements

These financial statements were authorised for issue in accordance with a resolution of the Management Committee of the Society on **16 AUG 2016**

**SUBSEQUENT PAGES COMPRISES OF THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES OF
THE SOCIETY WHICH IS PREPARED FOR MANAGEMENT PURPOSE ONLY AND
DOES NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS**

**FOR MANAGEMENT PURPOSES ONLY
 DETAILED STATEMENT OF FINANCIAL ACTIVITIES
 FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016**

	2016 S\$	Society 2015 S\$
INCOME		
<u>Income from generating funds</u>		
Voluntary income		
- Donations and Sponsorship	644,248	672,483
- Donations - Charity Auction	66,350	0
- Donations - LUYP 2015	88,314	0
- Donations - Flag Day 2016	155,035	0
- NCSS - VCF Grant	990	0
	<u>954,937</u>	<u>672,483</u>
 Activities for generating funds		
Sale of merchandise - Flag Day 2016	<u>9,669</u>	<u>0</u>
 Total income from generating funds	<u>964,606</u>	<u>672,483</u>
 <u>Income from charitable activities</u>		
Sale of merchandise	<u>13,375</u>	<u>0</u>
 <u>Other income</u>		
Interest income	741	521
IRAS - Wage Credit Scheme Payout	4,859	0
CPF - Temporary Employment Credit	143	0
Unrealised currency gain/ (loss)	1	0
	<u>5,744</u>	<u>521</u>
 Total income	<u>983,725</u>	<u>673,004</u>
 EXPENDITURE		
Cost of fund raising activities	80,339	44,031
Cost of charitable activities	339,430	325,820
Governance and administrative costs	<u>197,545</u>	<u>152,165</u>
 Total expenditure	<u>617,314</u>	<u>522,016</u>
 NET INCOME	<u>366,411</u>	<u>150,988</u>

FOR MANAGEMENT PURPOSES ONLY
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016 (CONT'D)

EXPENDITURE

Cost of fund raising activities

	2016 S\$	Society 2015 S\$
Charity auction	12,560	0
Charity walk	0	2,211
Event - LUYL run	49,816	0
Flag day 2016/ 2015	17,963	13,615
Production	0	25,454
Publicity	0	2,751
	<u>80,339</u>	<u>44,031</u>

Cost of charitable activities

	2016 S\$	Society 2015 S\$
Animal assisted activities	5,101	0
Cremation	2,706	0
Dog food	41,042	58,954
Bailout	0	2,012
Microchip fees	1,239	0
Medical supplier	11,237	429
Shelter supplies	7,778	0
Stray dog trapping	11,977	0
Sterilisation	0	720
Training fee	0	10,000
Transportation	15,108	11,313
Vet bills	243,242	242,392
	<u>339,430</u>	<u>325,820</u>

**FOR MANAGEMENT PURPOSES ONLY
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016 (CONT'D)**

	2016 S\$	Society 2015 S\$
EXPENDITURE (CONT'D)		
<u>Governance and administrative costs</u>		
Audit fee	8,413	3,300
Accounting fee	9,300	0
Bank charges	1,230	1,200
Dues & subscriptions	143	0
Flight back to home	1,055	0
Insurance	2,445	0
IT services	788	0
Maintenance & repairs	8,003	16,205
Management fees - Shelter	17,250	30,575
Membership	240	0
Miscellaneous	2,704	16,166
NETS charges	621	0
Paypal charges	8,106	0
Professional fee	0	4,150
Printing & stationery	7,166	2,910
SG Gives charges	4,098	0
Singpost box service	161	0
Staff costs:		
Allowance - staff	1,600	0
Bonus - staff	5,550	0
CPF - SDL	127	0
CPF'yea - employer portion	13,188	3,393
Foreign worker levy	8,900	0
Leave encashment	1,211	0
Wages & salaries - staff	79,568	55,768
Telephone & internet	1,566	3,705
Utility fees - shelter	13,228	14,793
Volunteer medical expenses	558	0
Website	326	0
	<u>197,545</u>	<u>152,165</u>
Total expenditure	<u>617,314</u>	<u>522,016</u>

Future Plans

Trap, Neuter & Release

SOSD plans to continue expanding the TNR programme and increase the number of street dogs sterilised. By working with existing dedicated dog feeders, relevant authorities, other animal welfare groups as well as members of the public, we hope to also manage complaints against existing stray-dog populations. This will be done by reinforcing current education and outreach efforts, erecting public safety signage and where possible, provide medication for ill dogs.

With the Jurong Island project, we plan to increase manpower so we can ramp up trapping, sterilisation and rehoming efforts. The goal of our TNR programmes is to ultimately end culling.



Education & Outreach Expansion

Following the promising start to Canine Chums this year, SOSD will continue to bolster the initiative by expanding the programme's reach to more organisations. SOSD has also identified mainstream primary schools as a main target group for outreach activities. We plan to produce a booklet illuminating the culling situation faced by street dogs in Singapore and highlight their plight.

Our plans for expansion also includes increasing our visibility with companies and organisations. Through this avenue, we hope to expose adult members of the public to SOSD's various activities and programmes and get them more involved in our cause. This is also in hope of securing additional fundraising opportunities with these stakeholders.



Moving to New Shelter

SOSD's lease at our current shelter location is due to expire shortly, in May 2017. SOSD will move to a new shelter, as per government decree, with the funds that we have been raising through Flag Day, our annual Charity Dinner and other donations. To date, the location of the new shelter remains unconfirmed.

New Initiatives

A few months ago, we started **wwwwoof**, a pilot project, which gives sponsors a glimpse into their sponsored dogs' lives in the shelter. Webcams are placed at the entrance to the enclosure, and the closer look into the dogs' day-to-day lives allows sponsors to "see" their dogs more often, beyond the weekly visit. For now, it only involves three enclosures, and we hope to expand this project further in the coming year.



When the new shelter is completed, we plan to hire an in-house vet, which would enable us to lower the amount of vet bills incurred, and reduce the logistics entailed with making vet appointments and arranging for transport. It would also enable our dogs to receive more-prompt medical attention. Currently, vet bills represent the largest percentage of our expenditure, and shelter staff and volunteers spend a great amount of time arranging vet visits for our dogs, which is why hiring an in-house vet is so crucial.



How you can help SOSD

As SOSD depends heavily on our volunteers, we gladly welcome any help we can get! Here are some ways you can help SOSD:

Volunteer!

We are always looking for new people with a passion for animals to join our wonderful teams. We have volunteers who do help out in more than one area, so if anything piques your interest, sign up anyway! Help is never enough, and all support is greatly appreciated!

Adopt a Dog

We have many dogs waiting for their forever homes. If you have a big heart to share your time and love, fill it with one of our dogs. When we rescue a dog, we take the responsibility of ensuring it finds a good and suitable home. The onus is on us to make sure of its well being and safety.

Foster a Dog

If you are a passionate dog lover who has a genuine interest in animal care and rehabilitation to take in a foster dog until their permanent home is found, look no further. Our fostering programme plays a crucial role in rescuing dogs off the streets.

Sponsor a Dog

You can give one of our animal friends the opportunity to enjoy a new life by sponsoring a dog from SOSD. This is a great option for those who have never owned a dog, or who are unable to due to various circumstances.

Choosing to sponsor a dog helps defray the costs of upkeeping your sponsored dog at our kennel, and their daily needs are taken care of by our volunteers and staff. This also gives sponsors the opportunity to come visit and play with the pet they have chosen, without having to worry about the many responsibilities that living with a dog entails.

Donations

For those who are too busy at the moment and are not able to commit continued time and effort, fret not! You can still help by making a donation. Be it for pet food, medical supplies or things SOSD requires on a monthly basis, it will be valuable to us!

Last but not least, you can help SOSD by becoming an instant advocate! Spread the word to your friends and family about our wonderful dogs looking for homes, the SOSD adoption events and our various outreach and education programmes; as well as knowledge of responsible pet ownership with everyone you meet!

On behalf of all the dogs at SOSD and the dogs we assist, we would like to say, “We are WOOFULLY THANKFUL for your continuous generous support!” We can all do our part, big or small, to improve and enrich the lives of animals and humans in our community.

