



**Annual Report for the
Financial Year Ended 31
December 2018**

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Cat Welfare Society (CWS) is a society registered under the Societies Act (Cap. 311 of Singapore). It is also a charity and an institute of public character ("IPC") pursuant to the Charities Act (Cap. 37 of Singapore).

UEN Number: S99SS0144E

Registered Address: 98 Club Street, #02-01, Singapore 069467

Financial Year End: 31 December 2018

Date of Charity Registration: 28 June 2004

Current Period of IPC Status: From 01/09/2018 To 31/08/2019

Website: <http://www.catwelfare.org>

Email Address: info@catwelfare.org

1. About Cat Welfare Society

1.1 Our Vision

A humane society where every cat in Singapore has a place to call home.

1.2 Our Mission

Engaging the community to achieve sustainable and humane management of cats in Singapore through advocacy, sterilisation, mediation and educational outreach programs.

1.3 Principle Source of Funds

CWS is supported entirely through generous donations from the public.

1.4 Reserves Policy

The Society shall set aside and maintain at all times reserves of funds of at least 6 months' value of operating expenses. Such value is to be calculated with reference to the Society's operating expenses for the preceding financial year. The Society shall not draw on these reserves without the approval of the Chief Executive Officer or equivalent staff member, and an 80% approval in number of the currently serving executive Board by a resolution in writing

1.5 Conflicts of Interest Policy

CWS requires all Management Committee members and employees to submit an annual conflict of interest declaration in the form provided by CWS at the start of their serving period.

Management Committee members and employees are also required to declare, as soon as they are aware that they have any conflict of interest or potential conflict of interest in relation to any transaction or matter involving CWS.

Management Committee members are not allowed to vote on any matters in which they have a conflict of interest. They are also not allowed to participate in any discussion on matters in which they are personally interested. A Management Committee member is required to recuse himself or herself from any meeting where such discussion takes place. The reason for how a final decision is made on the matter is also required to be recorded in the minutes of meeting.

1.6 Rewards and Compensation

No Management Committee member was paid any remuneration for their services as Management Committee members in FY2018.

There is no employee whose annual remuneration in FY2018 was \$100,000 or more.

2. President's Message

Saving lives everyday.

That is our motto. We live it. We breathe it.

Every day is a fresh opportunity to save lives and we have taken that opportunity **everyday**.

We sterilised 6239 cats in 2018. That is 17 cat lives saved **everyday**.

Our team of 3 mediators mediated 3000 cases in 2018. That is at least 9 cat lives saved by mediation **everyday**.

Our 23 core volunteers who pour their time and energy into CWS save lives **everyday**.

Our donors who share our vision for a humane society save lives **everyday**.

Together we turned 2018 into a success.

We were appointed the third party mediators for AVA (now AVS) which increased our mediation reach but also increased our mediators' workload. With approximately 9 new cases each day across our tiny team of three, we were worked to the bone.

We ran over 40 events and 22 adoption drives which expanded our public reach for education and increased rehoming opportunities for caregivers. With an event every fortnight, our volunteers were run ragged.

This, coupled with our greater financial prudence and ramped up our fundraising efforts which resulted in us recovering from our deficit in 2017.

Our hope for 2019 is to continue on this trajectory and reintroduce the Low Cost Sterilisation Scheme

All of our programs have continued successfully into 2019 except for the Low Cost Sterilisation Scheme. CWS sterilised over 1000 cats from households who could not afford the full costs of sterilisation on their own because we firmly believe that early intervention to prevent overpopulation within homes would reduce the rate of abandonment in our communities. The scheme was put on hold in the last quarter of 2018 as we could not keep up with the sheer funds required to meet the demand for the scheme. The consequence of this is being felt in 2019 with a record high of reported abandonment cases in the past six months alone.

This is just one of the many challenges that CWS will face in 2019.

And just as we overcame the battles of 2018 with your support, we will overcome the battles of 2019.



Thenuga Vijakumar
President

3. Executive Board, Auditors, Advisors, and Staff

3.1 Executive Board

For the financial year ended 31 December 2018 ("FY2018"), our Executive board comprised:

Name	Designation	Date of Appointment
Thenuga Vijakumar	President	23 June 2018
Vanessa Ann Vanderstraaten	Vice President	23 June 2018
Matsumoto Emi	Treasurer	23 June 2018
Fareena Mehr Omar	Secretary	23 June 2018
Edward Foo	Member	23 June 2018
Tan Siyan	Member	23 June 2018
Wang Yinuo	Member	23 June 2018
Celine Ng	Member	23 June 2018
Shelby Doshi	Member	23 June 2018
Lau Vun Ping	Member	23 June 2018

3.1.2 Board Meetings Attendance

Since the Annual General Meeting on 23 June 2018, there has been a total of 2 Board meetings, before 22 June 2019.

Name	Attendance
Thenuga Vijakumar	1/2
Vanessa Ann Vanderstraaten	1/2
Matsumoto Emi	2/2
Fareena Mehr Omar	2/2
Edward Foo	2/2
Tan Siyan	0/2
Wang Yinuo	2/2
Celine Ng	1/2

Shelby Doshi	2/2
Lau Vun Ping	1/2

3.2 Our Bankers

DBS Bank Ltd

OCBC Bank

3.3 Our Accountant

Well Link Probusiness Service Pte Ltd

3.4 Our Auditors

Fiducia LLP

3.5 Employees

Executive Director: Laura Ann Meranda

Senior Mediator: Michelle Siau

Mediator: Jiehui Li

4. The Year in Review

4.1 An Overview of numbers

6239

Cats Sterilised

3000

Cases Mediated

22

Adoption Drives Held

43

Outreach Events
Completed

13

Partner Vet Clinics

608

Vet Bookings

3

Full time staff

32

Partner
Organisations

4.2 Mediation

Aims & Goals

Community mediation is pivotal to the betterment of our community cat's welfare. Cat Welfare Society has tirelessly advocated for the humane handling of cat related complains via direct engagement with feedback providers, agencies and the community at large. Through our mediation, education and outreach efforts the society promotes humane and effective solutions to cat related issues. Fostering tolerance and maintaining a harmonious co-existence with Singapore's Community cats via our outreach programs remains as the society's main message.

Successes

We've maintained constant dialog with government agencies (MND, HDB, NParks, AVS and TC) ensuring that fair handling of disputes involving cats are to be upheld. We have seen increased traction with the agencies and are constantly working to improve our joint programs and working engagements especially in addressing long standing issues like irresponsible corridor feeding, pet abandonment and irresponsible cat ownership. Our work also expands to engage community caregivers via mediators to tackle ground issues and create working programs that evolve with the changes on the ground.

AVA appointed CWS as the third-party mediator for cat-related issues in April 2018. The appointment is in recognition of our charity's crucial role to the community and an acknowledgement that humane management is successful and sustainable. This is evident in the reduced cull rates year on year, as reported by AVS. Cat Welfare Society handled an estimate of 3000 mediation cases across the island in FY 2018. AVS and CWS have partnered to resolve cat-related disputes on the ground, such as advising community cat feeders and cat owners to practise responsible cat feeding and pet ownership.

Challenges

Mediation and the advocating of a humane society has to a responsibility undertaken by all the involved parties, CWS, MND, NParks, HDB, TCs and RCs. CWS looks forward to developing a tighter engagement plan with clearly defined roles and responsibilities with our partners. The high number of recalcitrant cases such as corridor feeding not addressed due to the lack of firm enforceable policies causes inefficiencies across the board.

4.3 Sterilisation

Aims & Goals

Community cats are part of our landscape and we manage its population through our islandwide stray cat sterilisation program. With a reduced cat population, these community cats will be better managed and the burden on community caregivers to care for these cats will also be relieved. Responsible caregiving education is provided via our mediation model (i.e population control, responsible feeding practices, reporting of abandoned cats to agencies)

Successes

A total 6239 cats were neutered in FY2018 across our sterilisation programs. From the total, 5124 cats were sterilised under the Stray Cat Sterilisation program (SCSP), 753 under our Low Income Scheme (LIS) program, and 336 cats were sterilised via our allocated Mediator Sterilisations (100% funded by CWS). This is a 6.89% increase from FY2017. In September 2018, CWS as forced to reduced the number of cat sterilisations because we noticed a huge dip in donations compared to our earnings in FY17 and FY16.

Public awareness on Trap, Neuter, Return & Manage (TNRM) is now more readily accepted. We have had an increase in the number of requests for sterilisation slots for cats from industrial estates and islands. The number of caregivers/volunteers who are requesting sterilisation slots have also expanded. Networks of caregivers have also been noted to establish their own resources (i.e setup of volunteers and they trap the cats using humane traps through their own efforts) and use our sterilisation slots at the participating clinics. CWS is proud to be part of the support system for the growing community ensuring that community cats in Singapore are managed humanely.

Challenges

We saw a noticeable rise of abandonment of cats during the year. There was no framework for documenting abandonment cases, but this is currently being worked on in 2019. We hope to use the data collected to engage government agencies and push for mandatory microchipping of pet cats and improvements to HDB cat legislation to discourage pet cat abandonment.

As mentioned above, due to a lack of funds, CWS stopped our Low Income Scheme program in 2018. We streamlined our spending to focus mainly on community cats who are covered under Stray Cat Sterilisation programs (SCSP) and sterilisation of cats directly related to our mediation cases. The society is still struggling to address the issue of not having enough humane trappers to engage, as well as the availability of our partnering vet clinics. We are continually looking to onboard new vet clinics to increase the capacity of our sterilisation program.

4.4 Education and Outreach

Aims & Goals

Cat Welfare Society holds outreach events that shape minds to promote responsible pet ownership, increase mind & heart share to create an empathic nation towards our community cats. We do this by raising awareness on the plight of cats in Singapore through our public adoption events and targeted grassroots sessions. The society also actively conducts education programs with children and youth via school talks so that the next generation is able to continue the society's legacy.

Successes

There was an overall increase of the number of events per month in FY2018. 43 events were held and there was more engagement with the community. Via our 22 adoption events, rescued cats had a higher chance of being adopted while allowing us to impart knowledge to the public on the value of adoption and pet ownership. We held our main outreach event, Catopia, on 6 occasions at libraries, shopping malls and schools. The event combines educational displays, educational talks and sales of merchandise to benefit the society's causes. We've also continued to publish our quarterly newsletter - The Mews. The newsletter is distributed to schools, libraries and at events to share stories, awareness and knowledge about responsible pet ownership, mediation and adoption.

Next steps

We want to hold national campaigns and strengthen grassroots connection. Mentoring of cat caregivers and shape them to be volunteer mediators in their own estates and to understand their rights to better equip to resolve cat related disputes. A creation of community caregiver database to be implemented. This will be advantageous for community caregivers to be informed by Cat Welfare Society when a particular community cat cared by them is queried due to feedback and to work in strength against a removal of a community cat. (i.e mediation, injured community cat, irresponsible feeding and abandonment)

4.5 Advocacy

4.5.1 Microchipping of Pet Cats

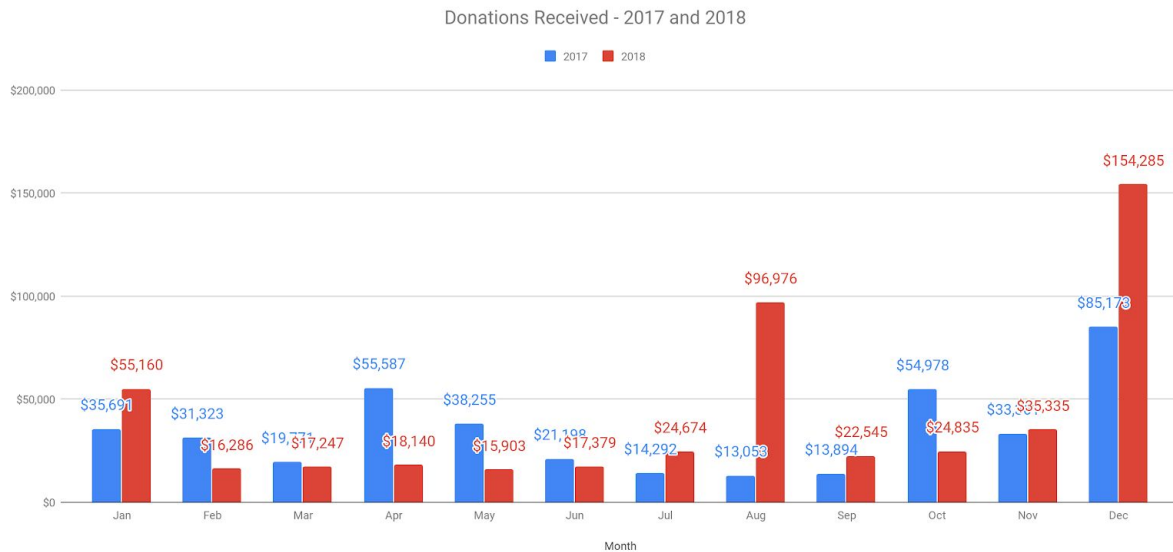
CWS is holding dialogues with MND and AVA, the agencies will look into reviewing its pet ownership policies. This is to address pet cat abandonment which is on the rise. As part of the review, the agencies will look into the possibility of making the microchipping pet cats mandatory

What does this mean for welfare of cats? Greater accountability on pet cat owners. CWS will work on the necessary protocols and mechanics together with AVS and get this implemented.

4.5.2 Love Cats/ HDB cat ownership

CWS is keen to expand Love Cats for FY 2019/2020 in 2 areas. HDB referred cases makes up 20-25% of our mediation caseload and we jointly resolve pet cat disputes with HDB with high success rates. The society believes that the legalisation of HDB cats can only be successful when a mandatory pet cat registry is established.

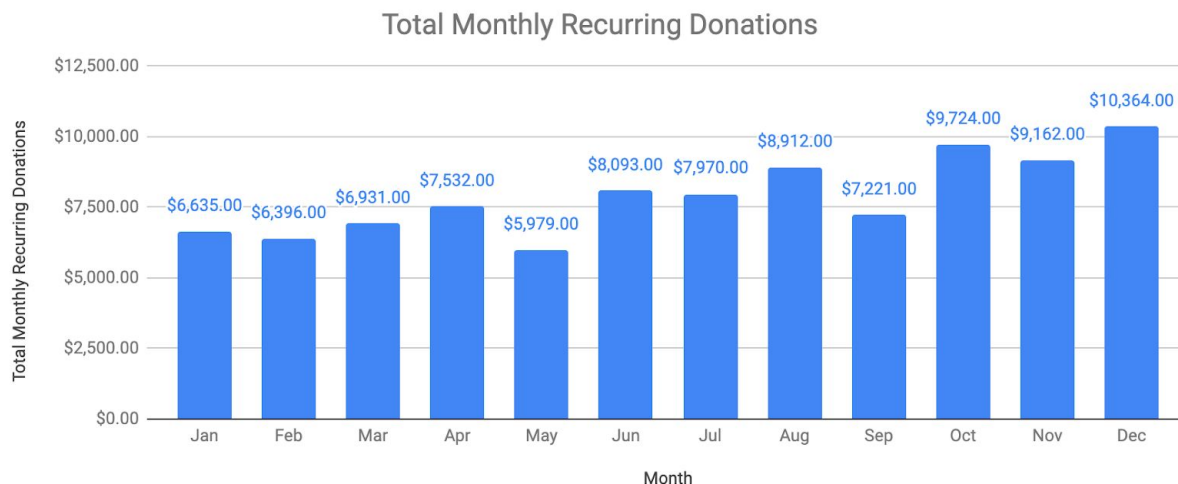
4.6 Fundraising

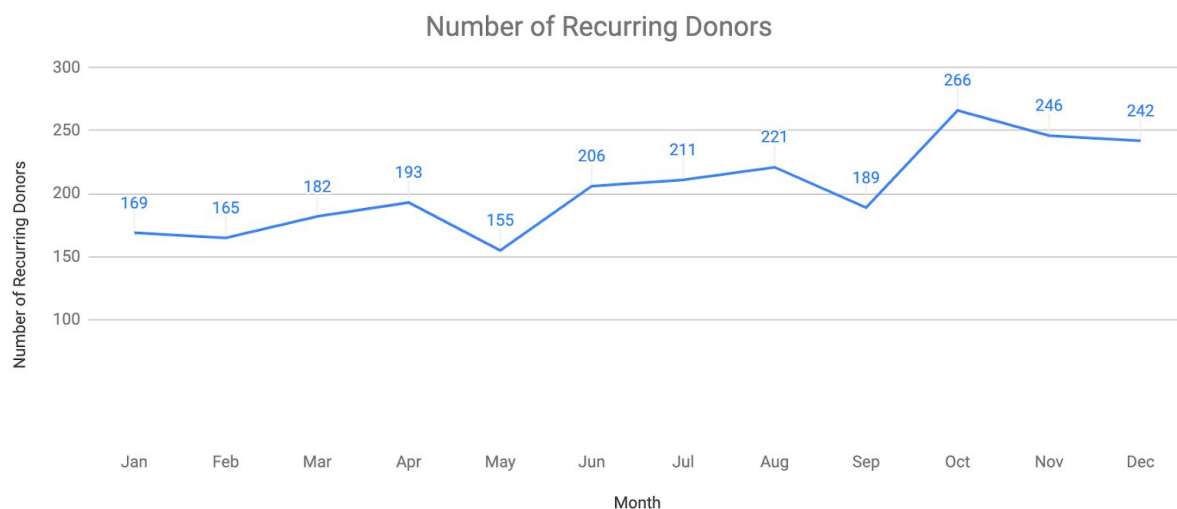


In 2018, the society saw an increase of 19.73% in donations compared to 2017. The society held 3 online fundraisers in January, August and December. Donations collected from these 3 fundraisers made up 61% of all donations received in 2018.

The society continues to utilise digital platforms for maximum reach to our supporters. Social media is an ever changing landscape, and our team is working hard to ensure impactful and relevant content are put out. The society understands that our constant updates on the progress of the society will retain the support of our donors who support our good work.

Beyond donation fundraisers, the society also embarked on further diversifying our income sources. In the year, we continually invested in Cat Mama Shop, an online merchandise store and also produced our own calendars for 2019.





During the year, the fundraising team also increased focus on getting donors to contribute monthly, this is pivotal in ensuring that CWS is sustained month on month. For 2018, we had a 43.1% increase in the number of monthly recurring donors and 56.2% increase in total amount of recurring donations per month. For 2019, we hope to maintain our focus on growing our recurring donors pool.

Many factors contribute to the increase of the number of cats sterilized; rampant abandonment, awareness of Stray Cat Sterilisation program (SCSP) and increase of TNRM in industrial estates as SCSP started to cover private and industrial in July 2016. Cat Welfare Society wants retain our high rates of sterilisation but that is largely dependant on donated funds and the support of our community.

5. Our Volunteers and Partners

At the heart of CWS's operations are the goodwill and hard work of our volunteers and partner organisations.

We'd like to take this chance to give our heartfelt thanks to the Executive Board and the following volunteers:

Aileen Koh	Nadiah Hazman	Jasmine	Noelle Tan	Susan Lee
Angelina Foo	Dayne Poon	Joanne Ng	Randy Wong	Tan Eng Kiat
Carlyn Law	Deborah Ong	Katherine Reichelt	Rebecca Tan	Teng Lew
Cho Seng	Elaine Yap	Kim Foo	Sharain	Wendy Ng
Corinne Goh	Gwen	Litin Ang	Sunny Johar	Zenith Ang

Our valuable partners:

Age D'or Group	Darby Media	National Library Board (NLB)	Sixth Sense PR	The Tiramisu Hero
Alfie De'Meow	Dive in Bintan	Pet Lovers Foundation	Starpet	Twenty-Three Twelve
Ardesy	Fidelis Meats	Polypet	The Animal & Veterinary Service (AVS)	United Square
Beau & Belle	Le Meow Cat Hotel	Housing and Development Board (HDB)	The Cat People	Yappy Global Pets
Bon Aesthetics	National Parks Board (NParks)	Rein	The Chelsea Clinic	
Cat Socrates	Mutts & Mittens	Royal Canin	The Lighthouse Productions	
Chia S Arul LLC	One KM Mall	Silversky	The Silent Foundation	

Our ever-supportive partner vets:

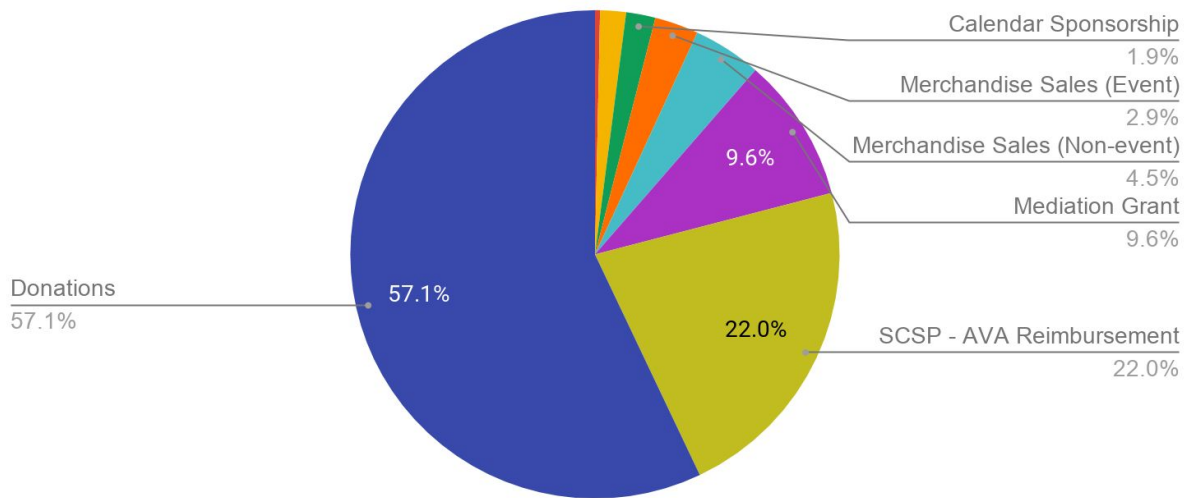
Care Veterinary Clinic	James Tan Veterinary Clinic	Point Veterinary Surgery (Jurong West)
Clinic for Pets	Monster Pet Vet	Vet for Pets
Defu Veterinary Clinic	Mount Pleasant Vet Centre (Mandai)	West Coast Vetcare
Island Veterinary Clinic (Bedok)	Pet Clinic	Woodgrove Veterinary Services
Island Veterinary Clinic (Jurong)		

6. Review of Financial Statement for FY2018

6.1 Revenue

CWS has a surplus of \$69,623 which is a significant increase compared to FY2017 (Deficit of \$215,346), and our total revenue of \$945,746 increased by 57.23% percent as compared to FY2017.

Income Breakdown for FY2018



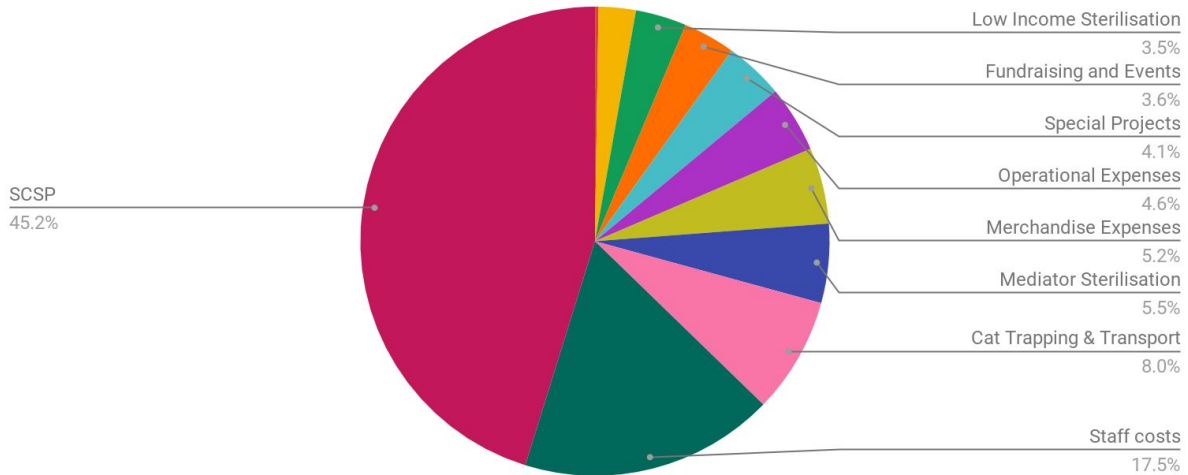
Our income for FY2018 was mostly from public donations (57.1%), followed by reimbursement from AVA for SCSP. We also received a Mediation grant from AVA for our appointment as their official third party mediator for cat related issues.

Significant growth in income stemmed from higher donation numbers (+49.98%), SCSP reimbursements (+61.92%), and non-event merchandise sales (+480.29%).

6.2 Expenditure

Expenditure for FY2018 (\$876,123) rose by 7.05% in FY2018 as compared to FY2017.

Expenditure Breakdown for FY2018



Most of CWS's expenditure for FY2018 was for sterilisation programs and related costs (62.17%). Notable increase in expenditure during the year was for the SCSP (+21.37%), merchandise expenses (purchases) (+20.78%), and staff costs (+47.99%).

We've found that our average expenditure per month was around \$60,000 during the first half of the year, mainly due to the large number of sterilisations under SCSP and LIS. During this time, our average donation income was around \$25,000. We were running a deficit in the first half of 2018.

We took upon measures during the second half of the year to suppress our expenditure - having a tighter control for the number of SCSP and mediator expenses, as well as a halt to the Low income scheme. Fundraising during this time was also ramped up, with a strategic and targeted approach which resulted in more donations raised which brought us out of deficit.

For FY2019, we will continue the measures to control our expenditure as well as place focus on fundraising strategies. With a better pool of funds, we hope to be reintroduce the low income scheme in H2 2019. Donor fatigue is a large concern and a constant challenge for our society. We need sustained and continued support to keep our programs running.

For and on behalf of the Executive Board,

Thenuga Vijakumar
President

CAT WELFARE SOCIETY

[UEN. S99SS0144E]

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

**AUDITED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
31 DECEMBER 2018**

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Fiducia LLP

[UEN. T10LL0955L]

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STATEMENT BY THE MANAGEMENT COMMITTEE

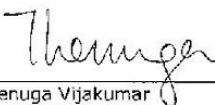
In the opinion of the Management Committee, the accompanying financial statements are drawn up so as to give a true and fair view of the state of affairs of the Society as at 31 December 2018 and the results, changes in funds and cash flows of the Society for the year then ended.

At the date of this statement, there are reasonable grounds to believe that the Society will be able to pay its debts as and when they fall due.

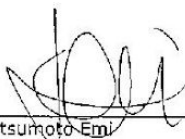
The Management Committee, comprising the following, authorised the issue of these financial statements on

President	Thenuga Vijakumar
Vice President	Vanessa Vanderstraaten
Treasurer	Matsumoto Emi
Secretary	Fareena Mehr Omar
Committee Member	Edward Foo Chee Mang
Committee Member	Tan Si Yan
Committee Member	Wang Yiruo
Committee Member	Ng Celine
Committee Member	Shelby Tisharmini Doshi
Committee Member	Lau Yun Ping

For and on behalf of the Management Committee,



Thenuga Vijakumar
President



Matsumoto Emi
Treasurer

Singapore, 19 JUL 2019

Fiducia LLP

Public Accountants and
Chartered Accountants of Singapore

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Independent auditor's report to the members of:

CAT WELFARE SOCIETY

[UEN. S99SS0144E]
[Registered under the Societies Act (Chapter 311)
in the Republic of Singapore]

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Cat Welfare Society (the "Society"), which comprise the statement of financial position as at 31 December 2018, and the statement of financial activities, statement of changes in funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Societies Act, Chapter 311 (the "Societies Act"), the Charities Act, Chapter 37 and other relevant regulations (the "Charities Act and Regulations") and Financial Reporting Standards in Singapore ("FRSs") so as to present fairly, in all material respects, the state of affairs of the Society as at 31 December 2018 and the results, changes in funds and cash flows of the Society for the year ended on that date.

Basis for Opinion

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

Other Information

Management is responsible for the other information. The other information comprises the Statement by the Management Committee, but does not include the financial statements and our auditor's report thereon.

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

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

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(CONT'D)

Independent auditor's report to the members of:

CAT WELFARE SOCIETY

[UEN. S99SS0144E]
[Registered under the Societies Act (Chapter 311)
in the Republic of Singapore]

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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(CONT'D)

Independent auditor's report to the members of:

CAT WELFARE SOCIETY

[UEN. S99SS0144E]
[Registered under the Societies Act (Chapter 311)
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Auditor's Responsibilities for the Audit of the Financial Statements (Cont'd)

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

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

Report on Other Legal and Regulatory Requirements

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

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

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



Fiducia LLP
Public Accountants and
Chartered Accountants
Singapore,

19 JUL 2019

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

	Note	2018		
		Unrestricted fund	Restricted funds	Total unrestricted and restricted funds
		General fund S\$	Mdm Khoo's Estate S\$	Cat Mediation Services S\$
INCOME				
Income from generating funds				
<u>Voluntary income</u>				
Donations	6	542,861	0	0
Grants		0	0	90,000
Sponsorship		16,100	0	0
Membership subscriptions		3,130	0	0
SCSP – AVA reimbursement		207,224	0	0
Special appeal	6	0	0	0
Special project	6	0	0	0
		<u>769,315</u>	<u>0</u>	<u>90,000</u>
				<u>859,315</u>
<u>Activities for generating funds</u>				
Event Income		27,268	0	0
Merchandise sales		42,547	0	0
		<u>69,815</u>	<u>0</u>	<u>0</u>
				<u>69,815</u>
Other income				
Temporary employment credit		281	0	0
Special employment credit		0	0	0
Wages credit scheme		3,655	0	0
Paid maternity leave		0	0	0
Calendar sponsorship		18,190	0	0
Miscellaneous income		20	0	0
		<u>22,146</u>	<u>0</u>	<u>0</u>
				<u>22,146</u>
Total income		<u>951,276</u>	<u>0</u>	<u>90,000</u>
				<u>951,276</u>
LESS: EXPENDITURE				
Cost of generating funds				
Cat trapping & transport		13,238	0	56,496
Education & outreach		25,896	0	0
Event expenses		108	0	0
Freight		150	0	0
Low income sterilisation		30,574	0	0
Mediator claims		104	0	1,955
Mediator sterilisation		12,647	0	34,885
Purchases		45,521	0	0
Stray cat sterilisation programme		393,837	0	0
Special appeals		0	0	0
Special projects		25,912	9,500	0
Staff costs	7	67,765	0	66,339
Sterilisation reimbursement		80	0	0
Transactional fees		5,270	0	0
		<u>621,102</u>	<u>9,500</u>	<u>159,675</u>
				<u>790,277</u>

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018 (CONT'D)

		2018			
	Note	Unrestricted fund	Restricted funds		Total unrestricted and restricted funds
		General fund	Mdm Khoo's Estate	Cat Mediation Services	
		S\$	S\$	S\$	S\$
EXPENDITURE (CONT'D)					
Governance and administrative costs					
Accounting		21,000	0	0	21,000
Audit fee – current year		4,800	0	0	4,800
– prior years		0	0	0	0
Bank charges		233	0	0	233
Depreciation	10	837	0	0	837
General expenses		3,009	0	0	3,009
PO box rental		213	0	0	213
Rental		23,271	0	0	23,271
Staff costs	7	2,430	0	19,341	21,771
Telecommunications		4,139	0	0	4,139
Transactional fees		0	0	0	0
Transport		3,708	0	0	3,708
Utilities		965	0	0	965
		64,605	0	19,341	83,946
Total expenditure		685,707	9,500	179,016	874,223
Net income (expenditure) for the year		175,569	(9,500)	(89,016)	77,053

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017**

Note	2017		
	Unrestricted fund	Restricted fund	Total unrestricted and restricted funds
	General fund	Mdm Khoo's Estate	
	S\$	S\$	S\$
INCOME			
Income from generating funds			
<u>Voluntary income</u>			
Donations	358,275	0	358,275
Grants	0	0	0
Sponsorship	0	0	0
Membership subscriptions	6,340	0	6,340
SCSP – AVA reimbursement	127,982	0	127,982
Special appeal	10,523	0	10,523
Special project	16,382	0	16,382
	<u>519,502</u>	<u>0</u>	<u>519,502</u>
<u>Activities for generating funds</u>			
Event income	56,676	0	56,676
Merchandise sales	7,332	0	7,332
	<u>64,008</u>	<u>0</u>	<u>64,008</u>
Other income			
Temporary employment credit	946	0	946
Special employment credit	20	0	20
Wages credit scheme	1,892	0	1,892
Paid maternity leave	2,423	0	2,423
Calendar sponsorship	10,200	0	10,200
Miscellaneous income	0	0	0
	<u>15,181</u>	<u>0</u>	<u>15,481</u>
Total income	598,991	0	598,991
LESS: EXPENDITURE			
Cost of generating funds			
Cat trapping & transport	56,141	0	56,141
Collaterals	4,428	0	4,428
Education & outreach	14,030	0	14,030
Event expenses	3,697	0	3,697
Low income sterilisation	42,185	0	42,185
Mediator claims	1,670	0	1,670
Mediator sterilisation	70,038	0	70,038
Purchases	37,690	0	37,690
Stray cat sterilisation programme	324,504	0	324,504
Special appeals	58,912	0	58,912
Special projects	32,066	0	32,066
Staff costs	100,609	0	100,609
Sterilisation reimbursement	790	0	790
Others	120	0	120
	<u>746,880</u>	<u>0</u>	<u>746,880</u>

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017 (CONT'D)**

	Note	2017		Total unrestricted and restricted funds
		Unrestricted fund	Restricted fund	
		General fund	Mdm Khoo's Estate	
		S\$	S\$	S\$
EXPENDITURE (CONT'D)				
Governance and administrative costs				
Accounting		21,950	0	21,950
Audit fee – current year		4,334	0	4,334
– prior years		(367)	0	(367)
Bank charges		167	0	167
Depreciation	10	225	0	225
Dues and subscriptions		247	0	247
General expenses		8,800	0	8,800
PO box rental		214	0	214
Rental		20,616	0	20,616
Staff costs	7	2,691	0	2,691
Telecommunications		4,281	0	4,281
Transactional fees		3,570	0	3,570
Transport		582	0	582
Utilities		147	0	147
		<u>67,457</u>	<u>0</u>	<u>67,457</u>
Total expenditure		<u>814,337</u>	<u>0</u>	<u>814,337</u>
Net income (expenditure) for the year		<u>(215,346)</u>	<u>0</u>	<u>(215,346)</u>

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