

acres



ANNUAL REPORT

Financial year ending

March 2022

www.acres.org.sg

T01SS0121K

A world where animals are treated
with compassion and respect.



MESSAGE FROM THE PRESIDENT

It is my distinct honour, on behalf of ACRES, to present this annual report highlighting the service we have done for the animals whom we share this beautiful island with. As we are all coming out of Covid-19 pandemic, we are making the inevitable adjustments to the new norms. It is also time to remind the global community the need for greater animal consciousness, not only for their welfare but to mitigate the risk of another zoonosis-based pandemic. If nothing, the pandemic should have taught us that the sufferings of humans and animals are intricately linked.

As we turn 21 this year, I look back with pride at the accomplishments of the ACRES staff, volunteers and supporters. The last 12 months has been no exception.

I am confident that in the next 12 months, the ACRES community, motivated by a common love for animals, would continue to build on these achievements.

ASSOC PROF DR UMAPATHI THIRUGNANAM

ACRES President

"All the arguments to prove man's superiority cannot shatter this hard fact: in suffering the animals are our equals."

Peter Singer





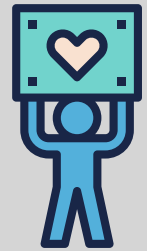
FY2022 AT A GLANCE

4,544 WILD ANIMALS RESCUED



18,528 CALLS TO HOTLINE

856 NEW VOLUNTEERS

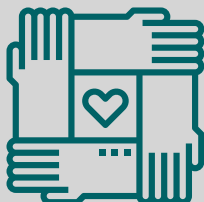


OUTREACH TO
15,339 INDIVIDUALS



299 ANIMAL CRIME CASES
INVESTIGATED

12,000 VOLUNTEER HOURS



1,266 WILDLIFE CONFLICT CASES



INTRODUCTION TO ACRES

ACRES (Animal Concerns Research & Education Society) is a pioneering Singapore-based charity and Institution of Public Character (UEN T01SS0121K), founded by Singaporeans in 2001 with the aim of ending animal cruelty. ACRES was registered as a society on 24th May 2001 (Registration No.: 0176/2001). It was registered under the Charities Act on 11th January 2005 (Registration No.: 1849) and registered as an Institution of Public Character on 1st June 2007 (Registration no. IPC000559).

OUR VISION

A world where animals are treated with compassion and respect.

OUR MISSION

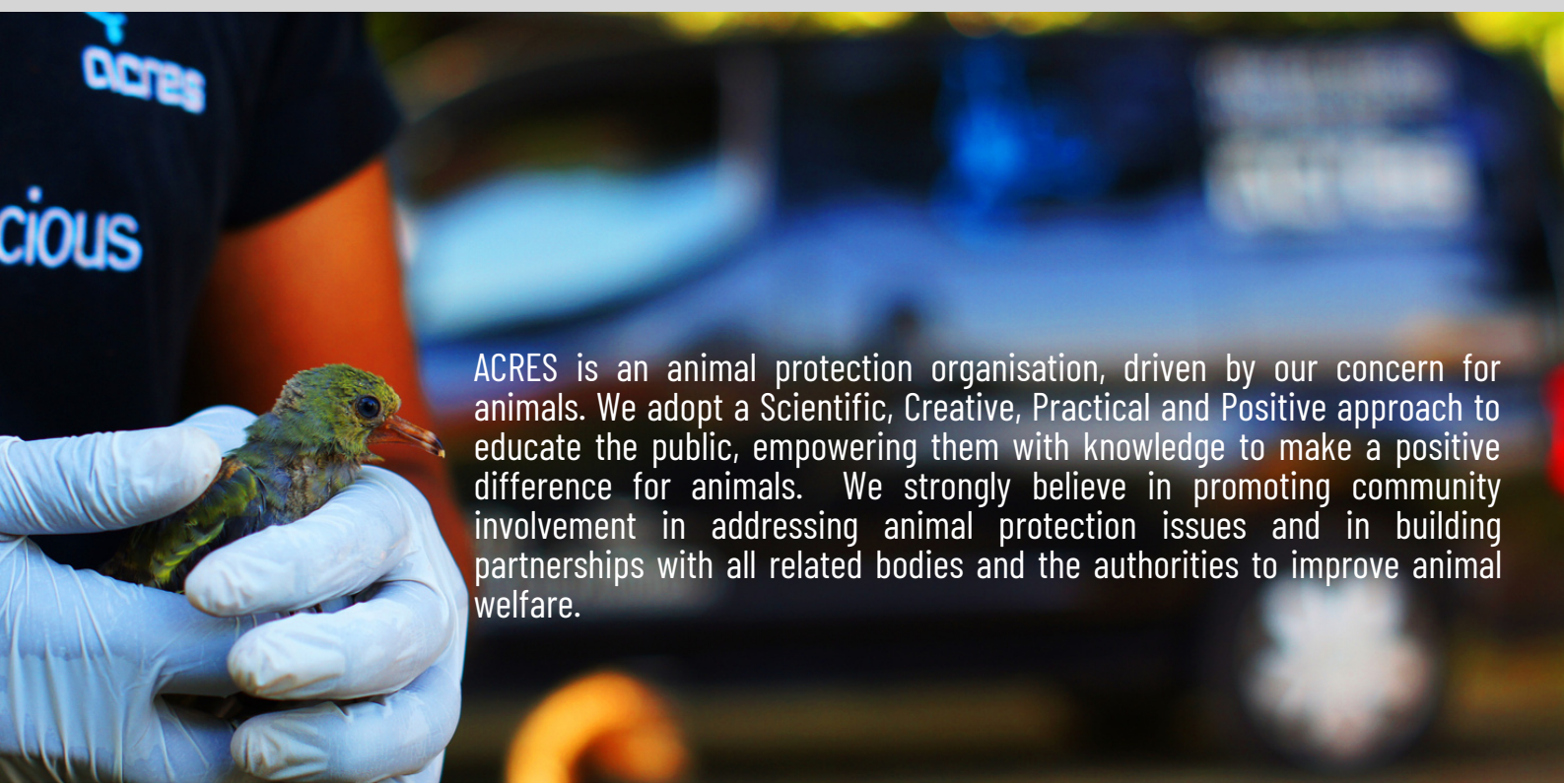
To create a caring and socially responsible society where animals are treated as sentient beings.

OUR AMBITION

To drive forward a collaborative and sustainable animal protection movement in Asia.

OUR OBJECTIVES

- To foster respect and compassion for all animals.
- To improve the living conditions and welfare of animals in captivity.
- To educate people on lifestyle choices which do not involve the abuse of animals and which are environment-friendly.



ACRES is an animal protection organisation, driven by our concern for animals. We adopt a Scientific, Creative, Practical and Positive approach to educate the public, empowering them with knowledge to make a positive difference for animals. We strongly believe in promoting community involvement in addressing animal protection issues and in building partnerships with all related bodies and the authorities to improve animal welfare.



OUR FOCUS AREAS

TACKLING THE ILLEGAL WILDLIFE TRADE

Investigating and
monitoring to end the
cruel wildlife trade



HUMANE EDUCATION

Sowing seeds of
compassion in young
minds and hearts

WILDLIFE RESCUE & REHABILITATION

For the wildlife in distress
24 hours a day,
365 days a year



OUR FOCUS AREAS



PROMOTING CRUELTY-FREE LIFESTYLE

Empowering YOU to
make animal-friendly
choices in daily lives.

COMMUNITY OUTREACH

Inspiring action for animals
through volunteer programmes



PROMOTING CO-EXISTENCE

Instill wildlife etiquette
to coexist with
Singapore's wildlife
in our City in Nature

Photo Credits

Jayaprakash Pascal
Bojan Debrunner
Monitor lizard Piglet



EXECUTIVE BOARD

EXECUTIVE BOARD

A/P Umapathi Thirugnanam

POSITION

President

Noelle Seet

Vice-President

Prasanna Patil

Treasurer

Andrew Tay

Secretary

Alpana Ahuja

Committee Member

Ern Yik Chan

Committee Member

DIRECTORS

Anbarasi Boopal

POSITION

Co-CEO (Advocacy)

MONTHLY SALARY

\$4,110

Kalaivanan S/O Balakrishnan

Co-CEO (Wildlife
Rescue)

\$4,240

There are no paid staff members who are close members of the family of the above directors and members.

Six (virtual) meetings were conducted for this financial year, with three meetings with full attendance, and three meetings with one member absent with apologies.



WILDLIFE RESCUE AND REHABILITATION

The ACRES Wildlife Rescue Centre (AWRC) – Singapore's first dedicated wildlife rescue centre – provides safe sanctuary for victims of the illegal wildlife trade. Here, abandoned and unwanted victims of the illegal exotic pet trade are treated and rehabilitated, and housed in naturalistic enclosures with others of their kind. Whenever possible, we work towards repatriating them to their country of origin.

Our experienced Wildlife Rescue Team is on call **24-hours a day, 365 days a year**, to go to the aid of wild animals in distress, whether it's an abandoned exotic animal, or a native wild animal who has been injured, trapped or displaced.



Between 1st April 2021 and 31st March 2022, a total of **18,528** calls were handled by our 24-hour hotline (97837782) – the highest in the organisation's history, from the members of public. **4,544** wild animals were rescued – including animals from the illegal exotic pet trade (who are frequently found abandoned in public areas), as well as injured, trapped or displaced native wild animals. A total of over 1,400 native wild animals were successfully rescued and released back into the wild.



NATIVE WILDLIFE

Between 1st April 2021 and 31st March 2022, ACRES rescued several native wildlife of the following species:

Reptiles: Malayan box turtle, Asiatic soft-shelled turtle, water monitor lizard, clouded monitor lizard, changeable lizard, reticulated python, elegant bronzeback, striped bronzeback, oriental whip snake, striped kukri snake, Wagler's pit viper, mangrove viper, mangrove cat snake, equatorial spitting cobra, paradise tree snake, common wolf snake, dog-faced water snake, twin-barred tree snake, brahminy blind snake, dog-toothed cat snake, common Malayan racer, banded Malayan coral snake, Equatorial spitting cobra, green crested lizard;

Birds: Rock pigeon, spotted dove, cinnamon biter, house crow, Eurasian tree sparrow, oriental pied hornbill, zebra dove, yellow bittern, black-naped oriole, tailor bird, olive-backed sunbird, collared kingfisher, common kingfisher, oriental dwarf kingfisher, stork-billed kingfisher, grey heron, large-tailed nightjar, barn owl, oriental scops owl, spotted wood owl, changeable hawk eagle, sparrow hawk, crested goshawk, mangrove pitta, blue-winged pitta, pink-necked green pigeon, little green pigeon, yellow-vented bulbul, common mynah, white-vented mynah, crested-serpent eagle and white-breasted waterhen.



Over 8 lesser whistling ducklings were passed to ACRES by NParks. They were successfully rehabilitated and released back into the wild.

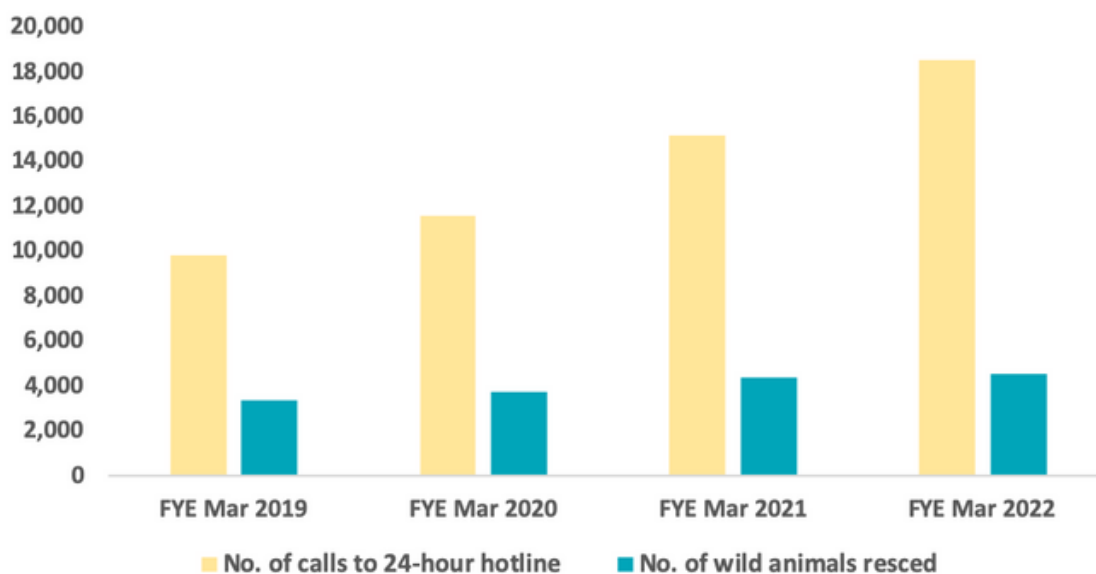
Mammals: Eurasian wild pig, plantain squirrel, dog-faced fruit bat, yellow house bat, bamboo bats, naked bulldog bat, common tree shrew, Sunda pangolin, long-tailed macaque, Malayan colugo and common palm civet.

Sadly, not every wild animal whom we rescue survives. Some are so badly injured or suffering from such severe shock that they pass away. This year, we successfully released over 1,657 rescued wild animals back to the wild, in comparison with 1,021 released back to the wild last year.



NATIVE WILDLIFE

Trends in call volume since 2019



Sadly, not ever wild animal whom we rescue survive. Some are so badly injured or suffering from such severe shock that they pass away. This year, we successfully released over 1,413 rescued wild animals to the wild, in comparison with 1,657 and 1,021 released in the previous years.

ACRES also resumed it's work as a contractor to NParks for wildlife management services, which involved activations to remove wildlife such as snakes, civets and bats by NParks. This contract ended in early September 2022.

In compliance with the Wildlife Act, ACRES also submits records of release, rescue and rehabilitated wildlife to the NParks.



A rescued young black-naped oriole awaiting reunion with the parents in the wild



NATIVE WILDLIFE: SPOTLIGHT

In Mar 2022, our wildlife rescue team was alerted to a grounded eagle. After rescued from being unable to stand or fly, this white-bellied sea eagle responded well to the treatment and TLC by our wildlife vet. He/She was very weak and the blood work showed an infection. After two days of rest, medicines and food, the eagle finally stood up in the rest carrier. The eagle was eventually released back to the wild!

Improved capabilities to rehabilitate wildlife

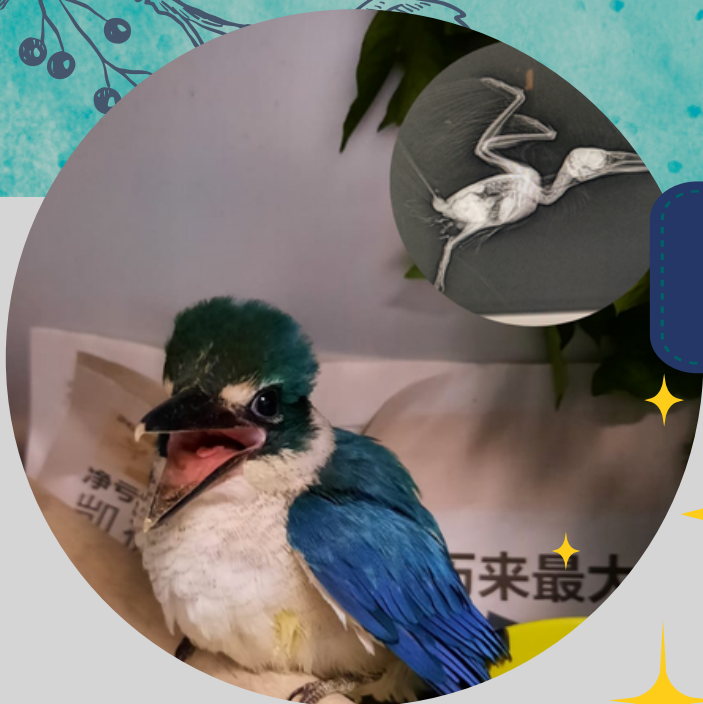
Combined with the dedication and experience of wildlife vet and vet nurse, the equipment such as the Intensive Care Units, blood analyser and surgical instruments have played a crucial role in helping more wildlife and conducting complex procedures with limited resources.

Over 129 protected birds, native to Singapore were rehabilitated and released during this period, following intensive treatment and care at the AWRC.





NATIVE WILDLIFE: SPOTLIGHT



COLLARED KINGFISHER: Infection in his/her guts that has weakened the bird, requiring treatment and care before being released into the wild!



BROWN HAWK OWL (BOOBOK): Coracoid fracture requiring cage rest. With appropriate care, the owl recovered soon and was released into the wild!



ROCK PIGEON: Compound Fracture to his/her metatarsus (equivalent to the bones at forefoot in humans). After a few days of recovery, the pigeon was released



OLIVE-BACKED SUNBIRD: Rescued with soft-tissue trauma, proper veterinary care and treatment allowed us to release the bird back to the wild!



NATIVE WILDLIFE: SPOTLIGHT

FEATHER IMPING

An ancient technique innovated for the current needs, our wildlife vet team maintains a curated feather library to help birds in need! This initiative started in May 2021.

Often, we rescue wild birds with feather loss either due to an animal attack or human action of cutting feathers.

Letting the feathers moult and regrow would take weeks to months in captivity. In order to expedite the recover period, carefully selected feathers matching the age and species will be transplanted to the rescued bird. Not all birds can be suitable candidates for feather imping and the vet team makes the assessment.

This year, many green pigeons, Asian koels, house crows and rock pigeons benefitted from this procedure!



A pink-necked green pigeon and rock pigeon undergoing the feather implantation procedure under anaesthesia





NATIVE WILDLIFE: SPOTLIGHT

AVIAN REHABILITATION EFFORTS

This year, our capabilities and skill sets with rehabilitating young birds improved to a greater extent which was reflected in the diversity of species that we were able to care for successfully.

From the common sparrows and crows, our animal care and veterinary team also cared for species such as ducklings, herons and owlets.



Moses, a night heron who was caught in a canal railing recovered well under our team's care and was released back into the wild. Scan QR code to watch Moses' story of recovery and release!



NATIVE WILDLIFE: SPOTLIGHT



Rescuing snakes and other reptiles in Singapore from human-reptile conflict situations offer opportunities to raise the much needed awareness on coexistence in our City in Nature. Over 280 reticulated pythons were rescued just this financial year by ACRES. This not only means that more people are aware of avenues to seek help from, but also shows the community's need for this service.

Wildlife Rescue Volunteer training

After two years of not being able to conduct training of new volunteers, in February 2022, ACRES held our wildlife rescue volunteer training to empower new volunteers to join the wildlife rescue team. With an overwhelming registration, we trained over 25 new individuals, and many of them are currently under orientation process.

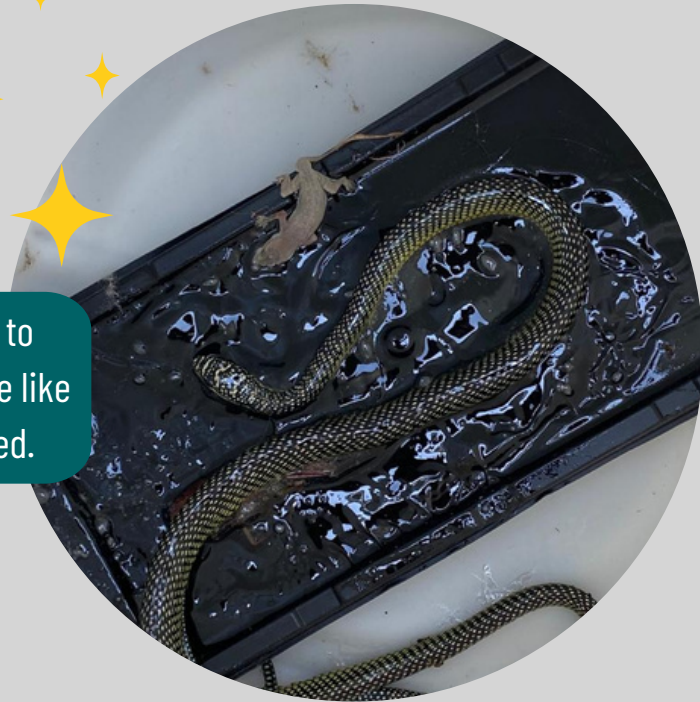
ACRES Wildlife Rescue Volunteer leader Laurie Day, rescuing a native red-tailed racer from a construction site beside a green space. Volunteer leaders like Laurie play an important role in training and inspiring new volunteers on-the-job!

NATIVE WILDLIFE: SPOTLIGHT



KING COBRA: ACRES rescued five king cobras just this financial year. King cobras are highly feared due to their venom, but very shy in nature and tend to avoid humans

PARADISE TREE SNAKE: Glue traps are nightmare to animals, whether a rat, gecko or a protected wildlife like this snake who was rescued, cleaned and released.



RETICULATED PYTHON: Rescued from a construction site, these pythons are drawn to rodent infested locations. Rescued, microchipped and released.

COMMON WOLF SNAKE: One of the most commonly rescued species, they often fall victims to glue traps or abuse raising from ignorance and fear.



NATIVE WILDLIFE: SPOTLIGHT



Fish hooks affect many reptiles and mammals in Singapore - they become victims of irresponsible fishing practices.

Even though with efforts such as hook bins by PUB, and heightened awareness, there are still many individuals who often discard their lines or hooks in the waters or the environment resulting in pollution and injuries to wildlife.

This water monitor lizard (whom we named Miss Captain Hook) was rescued in December 2021, with a fishing line dangling from her mouth. Miss Captain Hook, underwent a surgery for the hook removal.

Our wildlife vet Dr Venisri along with our vet nurse Alicia carefully removed the hook and hoped for smooth recovery. All went well, and Miss Captain Hook saw the wild once again!



Captain Hook the



NATIVE WILDLIFE: SPOTLIGHT



Mammals such as bats, squirrels and civets have formed the majority of the mammals whom we rescue. With the upgraded rehabilitation facilities from last year, we continued to improve our capabilities to handle and rehabilitate mammals this year.

Significant rescues include about thirty critically endangered Sunda pangolins, over 30 common palm civets, five tree shrews and over 50 native bats.

Many young mammals rescued, where reunion with their mother have failed - have also been raised and rehabilitated for release into the wild at the AWRC.

Our rescue team also comes across several human-wildlife conflict cases, where mammals have become victims of roadkill, or tangled within structures put out to keep certain wildlife out, or even hit by members of public out of fear or hatred.

Two tree shrews (top) snooze, after a milk feed by our vet. Complex formula diets are kept ready for species with diverse dietary needs.

A young dog-faced fruit bat (below) rescued from netting that was put on trees to prevent squirrels from feeding on fruits.

NATIVE WILDLIFE: SPOTLIGHT



MALAYAN COLUGO: ACRES has rescued over 4 stranded colugos in our urban environment, who's claws were blunt from scaling the concrete environment. A careful pedicure session allows them to use their sharpened claws again, to cling on to trees and glide away!

SUNDA PANGOLINS: These critically endangered mammals often become roadkills or get stranded in our urban environment. This year, this pangolin was rescued from a construction site hoarding which had blocked any possible way out.

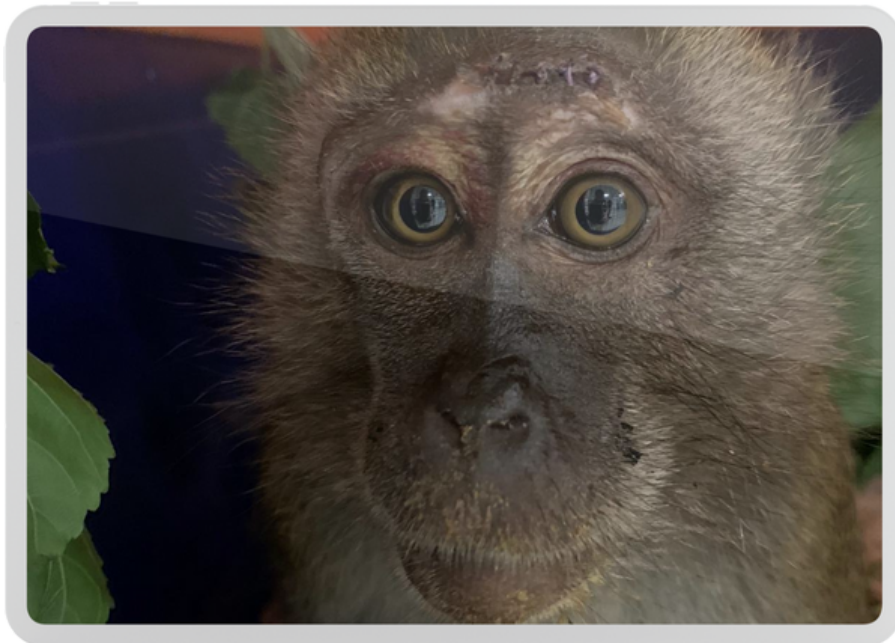


COMMON PALM CIVET: ACRES has rehabilitated over 10 young common palm civets rescued by ACRES and NParks/received by the Singapore Zoo. From overnight bottle feeds to intensive enrichments in outdoor enclosures, these civets are prepared to find food and survive in our urban jungle

NATIVE WILDLIFE: SPOTLIGHT



Rachel, the RTA victim during rescue (top left), after surgery (top right) and during recovery period



Rachel is a young long-tailed macaque rescued in July 2021, as a victim of road traffic accident on Rifle range road. She suffered bruises, a skull fracture and was in severe shock.

Roadkill has increasingly become a threat to many of our native wildlife. Feeding of such wildlife by the roadside by people in vehicles had added to this problem. Illegal feeding by roadside conditions animals to stay close to the roads and wait for handouts.

These unaware animals get run over as they tend not to move away immediately when spotting a vehicle, instead wait for the vehicle to stop and feed them.

Rachel was treated under intensive care. After a few weeks of treatment and care, she was released back to the wild, where her original troop is.

EXOTIC WILDLIFE



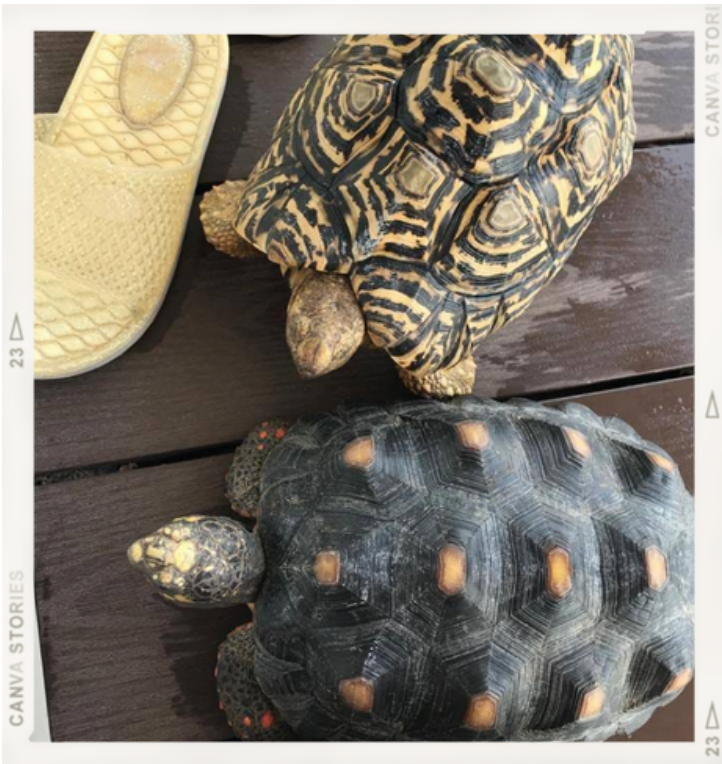
The ACRES Wildlife Rescue Centre (AWRC) serves as a safe sanctuary for exotic wild animals rescued from the illegal wildlife trade. Many of these animals have been found abandoned in public areas and stand little chance of survival in Singapore's environment, to which they are not adapted. Leaving them roaming freely in Singapore is not only harmful to them; it is also extremely damaging to Singapore's fragile native ecosystem, as introduced exotic species will compete with native species for food and may introduce foreign diseases, causing catastrophic imbalances in the native ecosystem.

Due to travel restrictions imposed by Covid-19, no repatriations happened in this financial year. That leading to space constraints, we admitted lower numbers of exotic wildlife and had to refer many cases to the National Parks Board.



Albino hognose snake found abandoned (top left); an African ball python roadkill (top right). Critically endangered Chinese stripe-necked turtle (bottom) found abandoned in residential estate. All between May-Jun 2021

EXOTIC WILDLIFE



Leonard, the leopard tortoise was rescued in August 2021, along with Pistachio, a red-footed tortoise.

Both were kept as illegal pets and were handed over to ACRES.

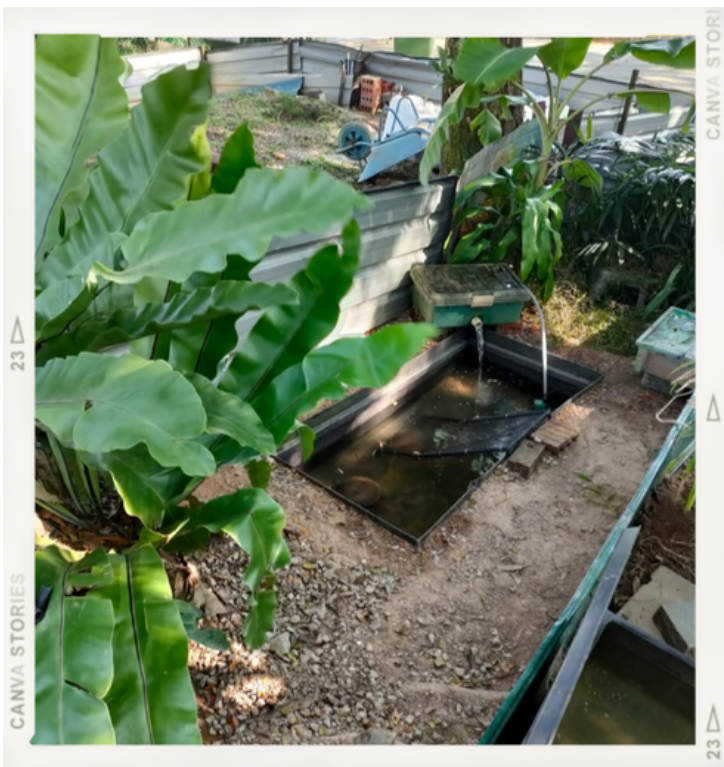
Leonard has since passed his quarantine period and lives in his outdoor enclosure at the sanctuary. Native to Africa, we hope that one day he will be able to have a second chance in the wild.

Pistachio has joined the nut-series of our south American tortoises - including red and yellow-footed tortoises. Pistachio had issues with her shell, but is now under close monitoring and lives outdoors in the sanctuary. After evaluation, she has her own enclosure instead of joining the Peanut-Walnut and Cashewnut-Hazelnut duos who also live at our sanctuary.

Leonard and Pistachio, both have an outdoor enclosure at our sanctuary now. We hope with fingers crossed that they will get a second chance in the wild or a sanctuary some day in the future!

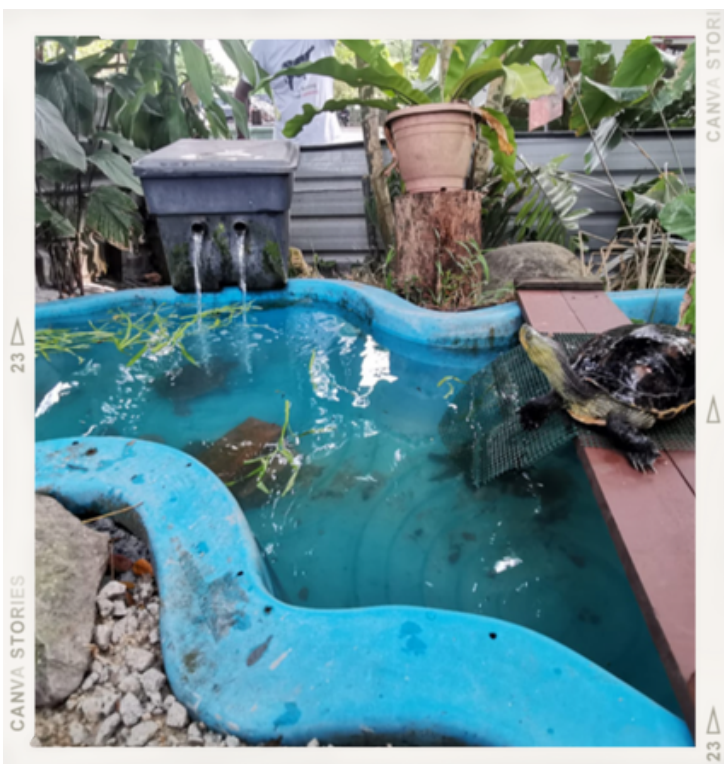


SANCTUARY UPGRADES



This financial year, our upgrades include revamped enclosures for our semi-aquatic turtles living outdoors.

Kayla, the Eastern snake-necked turtle now has access to an open dry dock, a private dry dock, a private shelter and a pond. Considering her shy nature, this has greatly improved her appetite and activity patterns compared to her previous enclosure which had a dry dock within the pond.



Our critically endangered Chinese stripe-necked turtles also got a new outdoor enclosure with an pond, dry dock and terrestrial habitat to walk about.

Housing four very quirky turtles, they now have opportunities to display natural behaviour at the same time have the space to allow their own dynamics to shine through. For example, they have enough basking space to establish hierarchy of dominance.

SANCTUARY UPGRADES



This financial year, our upgrades also include additional rehabilitation enclosures for birds and small mammals.

Thanks to Alexandra hospital who were decommissioning their green house (metal cage), ACRES was able to repurpose it through reinforcing the frames and welding them to make a sturdy large outdoor aviary for native bird rehabilitation. This not only upgraded our facility in a sustainable manner, but repurposing saved costs of buying and installing a custom-made enclosure.



With ample space inside this repurposed green house, our team can now negotiate complex pulley systems as swinging and perching structures for wild bird rehabilitation.

When baby birds and squirrels are rehabilitated, balancing on moving branches is an important skill to learn by practice. Providing rigid sturdy branches can lead to failure to survive in the wild from fatal falls. This set up has resulted in observations such as leaping to get their food, or hovering to reach a fruit.

FEEDBACK FOR RESCUE TEAM



Meena R Xavier recommends ACRES: Animal Concerns Research and Education Society (Singapore).
February 18

Thank you so much for the prompt response when I called in regarding an injured Crow. Really appreciate having to know that the ACRES team had to travel far to attend to the crow and also in getting it treated. Wishing the crow a speedy recovery and May God Bless you guys ACRES team! Stay safe everyone! ❤️🙏

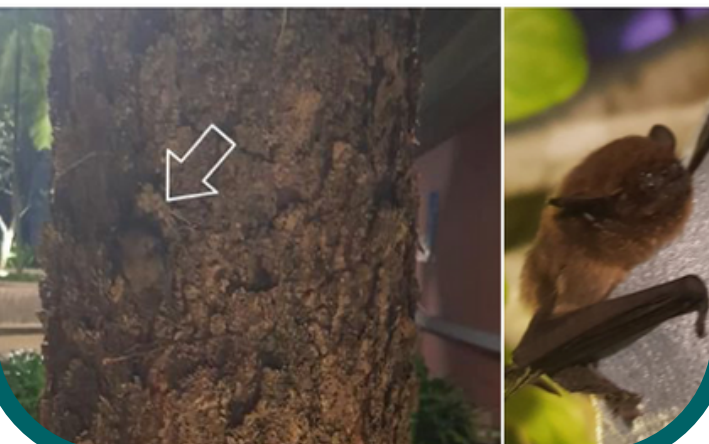


At first, I was so worried that no one would be interested to help me help what most would call a "flying rat", but ACRES didn't think twice. And since they happened to have another case nearby, they managed to swing by rather quickly to take the young one off our amateur hands to look after it til it can really fly and fend for itself. I'm so glad that it'll get a 2nd chance to grow up in safe hands!

- Zoe Tan, 14 Mar 2022

Goh Huimei recommends ACRES: Animal Concerns Research and Education Society (Singapore).
August 18, 2021

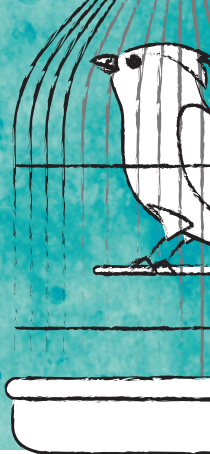
21 Morning, I informed ACRES about a may have injured Whiskered M at my house. Staff advised me to put under a tree for it to climb up. Soon, update them that it did not climb up but clinged at bottom. 17Aug update them again, bat still at the tree but did move position. Staff ect the bat at about 10pm and share with me some knowledge about ng bat. Thank you so much for helping that poor bat. 🙏🍀



Thank you Ms Nur Syazleena Binte Roslee and her colleague came to our rescue within a short notice. They assisted us to catch the Black Spitting Cobra from my workplace so my guys can sleep peacefully from tonight onwards.

We called ACRES at 9pm and they arrived by 10pm. Within another 10mins, the cobra was caught. We are really very grateful as tonight is the precious weekend and late in the nights.

- Tan Wei Boon, 16 Oct 2021



TACKLING THE CRIME AGAINST ANIMALS



This financial year, our ACIU (Animal Crime Investigation Unit) investigated a total of **343 cases** related to animal cruelty and illegal wildlife trade, in comparison to last FY which saw 237 cases.

Out of the 343 cases,

- 85 cases were related to sale of prohibited wildlife
- 51 cases were on possession of prohibited wildlife
- 89 cases were on cruelty and welfare concerns related to wildlife
- 28 cases were on poaching of Singapore's native wildlife

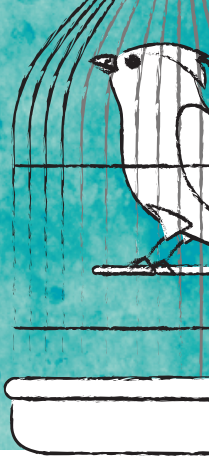


This year, the ACIU also carried out an investigation and published the findings of the results with recommendations on pet shop licensing conditions for birds, and welfare guidelines for bird owners.

Top: Social media post sharing possession of prohibited Leopard gecko as a pet, May 2021

Bottom: Social media post sharing 'found' owlets (native species) by member of public

BIRD SHOPS IN SINGAPORE



ACRES conducted an undercover investigation from October to December 2020 into the conditions of shops in Singapore displaying and selling birds. We examined those conditions which could be evaluated solely on visual examination. For the purposes of this report, the Pet Shop Licence Conditions (4) Display And Sale of Birds Conditions was used as a benchmark against which to evaluate the bird shops' practices in respect of their display and sale of birds. We also collated all online advertisements on sale of birds on Gumtree Singapore, Locanto and Carousell from 01 October 2020 to 31 December 2020.

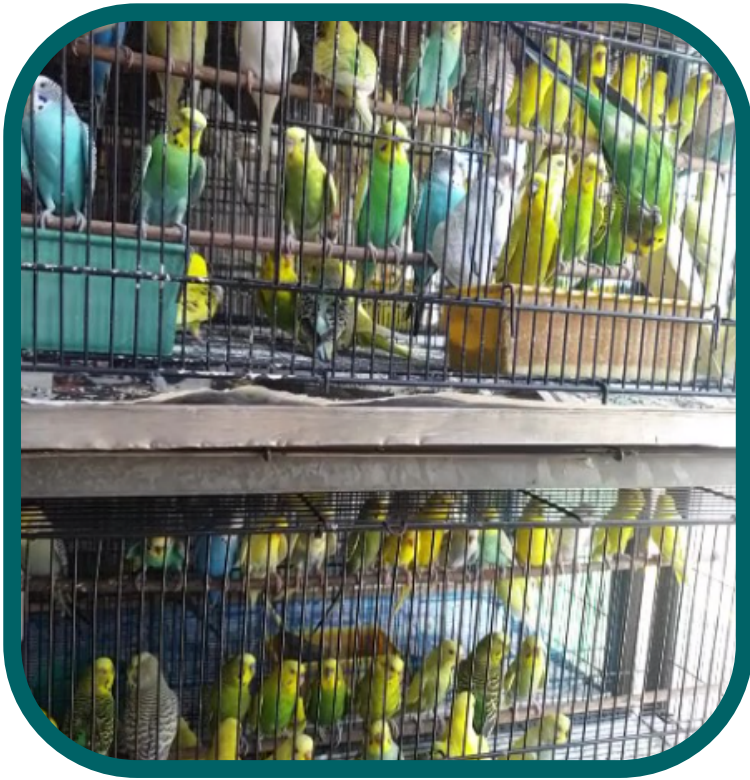
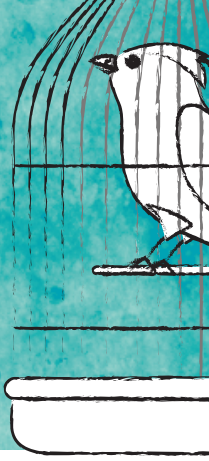


Following meetings with the NParks (Animal & Veterinary Services), this report was made public with active outreach in February 2022. We are also encouraged that AVS welcomed our recommendations and will be completing their review of pet shop licensing conditions for birds by end of calendar year 2022.

Top: Lack of specific conditions for diverse bird species in Codes of Animal Welfare for Pet Owners results in poor keeping conditions.

Bottom: Many pet shops had overcrowded conditions for birds.

BIRD SHOPS IN SINGAPORE



Scan QR to read the full report by ACRES with recommendations to pet shop licensing conditions for birds and to the Code of Animal Welfare for bird owners.

Our studies showed that, over 61% (19 out of 31 shops) of the pet shops investigated flouted basic welfare conditions. In 2016, ACRES's investigation findings revealed 27 out of 36 shops (75%) flouted at least one condition that is directly related to the welfare of the birds. Even though there is a slight improvement from the previous investigation, these findings highlight an urgent need for review of the current conditions for display of birds in pet shops.

Based on the findings, ACRES noted that the current licensing conditions are very subjective and the two investigations in 2016 and 2020 have identified that they need urgent review on the following items:

- (i) Clearly define what "overcrowding" means for different group of birds;
- (ii) Recognise the diverse needs of various species of birds sold;
- (iii) Recognise the complexity of behaviours and needs of the diverse species of birds;
- (iv) Recognise the complexity of behaviours and needs of the diverse species of birds kept by the public, and incorporate them into the animal welfare code for pet owners in Singapore.

WILDLIFE TRADE CASES SPOTLIGHT



In November 2021, ACRES was alerted to a tarantula left in a transparent container in a SBS bus at Hougang. The peacock tarantula was absorbed by the Mandai Nature (zoo) into their collection.

ACRES got in touch with SBS who provided the footage from the bus and all the evidence were then handed over to NParks to aid with investigation. At the time of writing this report, ACRES does not have an update from NParks on this case.



In January 2022, ACRES was alerted to keeping of prohibited wildlife (ferret) in a cage. Same day, ACRES rescued a 'supposedly' free-roaming ferret from the same location. Our investigations showed that this ferret could have been possibly kept by someone and later claimed to have been 'found'.

The ferret was handed over to NParks, who was carrying out their investigation.

At the time of writing this report, ACRES does not have an update from NParks on this case.

WILDLIFE TRADE CASES

SPOTLIGHT



In March 2022, ACRES was alerted to a banded file snake in a tank at senior citizen corner at Ang Mo Kio. This is a native protected species. The tank also had two red-eared sliders who are allowed to be kept/sold as pets in Singapore.

ACRES rescued the snake, cared for the night before sending to Mandai Nature. NParks was given all information pertinent for investigations. At the time of writing this report, ACRES does not have an update from NParks on this case.



In Jul 2021, ACRES received anonymous tip on keeping of the endangered slow lorises at a factory in Sungei Kadut. Our undercover officers visited the site immediately and found a slow loris and three green iguanas kept in poor conditions, in addition to poultry and other birds. NParks was notified with all the evidence and the prohibited wildlife were seized by them.

At the time of writing this report, ACRES does not have a further update from NParks on this case.



CRUELTY CASES SPOTLIGHT



In Oct 2021, ACRES was alerted to a mynah glued to a tree, almost like a crucifixion. It was evident that the glue trap (DIY) was set up to trap some animal, possibly a squirrel, bird or lizard. The mynah thankfully was released back to the wild, following several rounds of glue removal and cleaning.

SPF and NParks were informed to investigate further. With no sufficient leads, the case was closed.

ACRES reached out to Shopee to remove the listing of this glue, and we are grateful that Shopee responded quickly and removed the listings.



In October 2021, ACRES was alerted to rescue a paradise tree snake at NUS premises. The snake was sprayed with pesticide and stepped on, by the pest control operator. The snake did not survive the ordeal despite fluids, incubation and oxygen therapy. Our social media post and letters to NUS estate management rallied more support. As a result of joint efforts from ACRES, Herpetological Society of Singapore, NUSSAVE and NUS Peace, a wildlife management policy was drafted, and ACRES conducted briefing for all the on-site personnel on wildlife etiquette.

Scan QR code to view the story on social media and public responses. The responses stand proof to the fact how people care about welfare for wildlife!





POACHING CASES SPOTLIGHT



In December 2021, ACRES was notified on active bird traps set up outside a HDB unit at block 142 Yishun Ring Road. Our officers approached the unit and educated the owner on poaching activities. The owner of the said unit also had a lot of song birds as pets and advisory was given on housing conditions as well. The owner shared that they were not aware that poaching was illegal and immediately took the traps down. Our team visited again a month later in January and did not notice any active traps laid by the said unit.



August 2021 saw tips on alleged poaching of birds near bukit brown cemetery. Our officers visited the site and rescued a magpie robin that was found in the trap on the ground. The bird's wings seemed slightly clipped and the beak had abrasion. The bird was brought back to our rescue centre and was subsequently released back into the wild. There were no further leads on the poacher, so ACRES requested residents around the area to keep a look out.

Public can blow the whistle on sale/possession of prohibited wildlife/parts or suspected poaching activities by reporting to the enforcement agency NParks at 1800-476 1600 or by calling ACRES's 24-hour wildlife rescue hotline 97837782 or emailing acrescrime@gmail.com



CRUELTY TO WIDLLIFE SPOTLIGHT



In May 2021, ACRES was alerted to a (already dead) civet who was killed with a dart. Investigations showed that these blow darts are widely available for purchase online. ACRES wrote our concerns to the Ministry of Law. Following this, a discussion was hosted by the SPF, consulting ACRES and NParks on use of blow pipes and darts. ACRES provided inputs and recommendations to regulate sale and use of blow pipes and darts. At the time of writing this report, we are thrilled to share that the recommendations have been accepted for a legislative review.

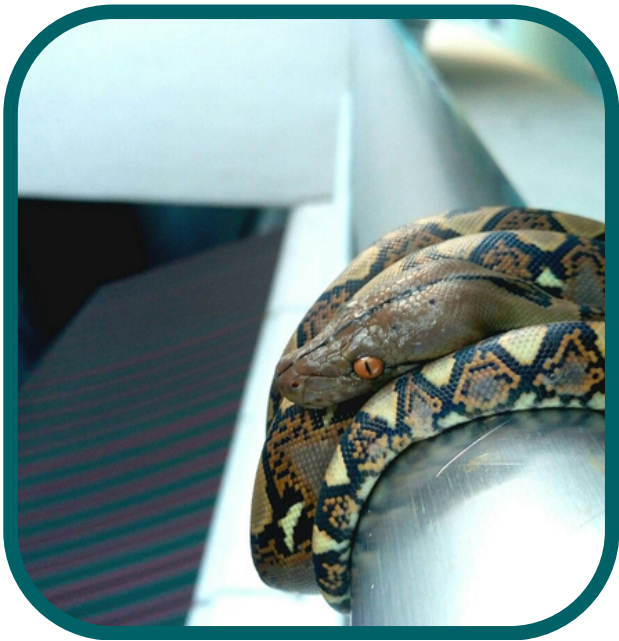
Since February 2020, ACRES has handled several cases of pigeons found with blow darts to their body and eyes in Jurong West and Tampines (28 Feb, April and August 2020 & 17 Jan, 18 & 25 Feb, 2 & 6 March 2021). We had filed police reports in 2020 and also in March 2021, urging the Singapore Police Force to ban sale of blowdarts/pipes in Singapore. Intentional or unintentional, ACRES does not see a need for sale of blow darts in Singapore, due to high public safety risks.

Such crime and cruelty cases are understandably hard to investigate as these products come with variable shooting ranges and the injured animal can move elsewhere before being found dead. Blow pipes often can also be home-made and modified with gas canisters to shoot longer ranges. ACRES was deeply concerned as human abuse often starts with abusing the voiceless animals.



Pigeons who were rescued by ACRES in 2020 with blow darts on them.

PROMOTING COEXISTENCE WITH SINGAPORE'S WILDLIFE



In this financial year, ACRES's wildlife management handled 1,266 cases related to human-wildlife interactions and conflict situations, in comparison with 756 last year indicating a **67%** increase in case volume.

The wildlife management team embarked on many projects this year, that combined innovation, common sense, outreach and engagement with stakeholders - all towards the common goal of coexistence for both humans and the wildlife.

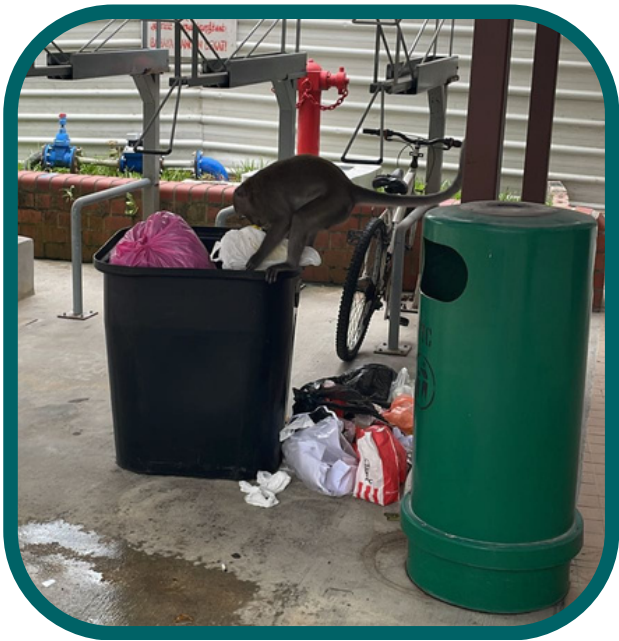
As Singapore evolves into a “City In Nature”, the greenery and park connectors form important efforts by NParks and the green communities in realising our goals for the Singapore Green Plan 2030.

These habitats have also been drawing the wildlife into urban areas. Since 2017, ACRES's campaigns department has been putting a lot of effort in handling the human-wildlife conflict cases. When the number of rescue calls increased from 800 a month, to a whopping 2,000 a month, we dissected our call logs data to understand the reason for increase. The findings revealed that many members of public had requested for removing a snake or a monkey or a monitor lizard out of fear and lack of awareness on our native wildlife.



ACRES collaborated with OBS since Dec 2021 to train all their instructors on coexistence messaging through cocreating workshops

PROMOTING COEXISTENCE SPOTLIGHT



In early 2021, ACRES launched the “Wildlife Etiquette” Training sessions for all property managers, construction site personnel and any individuals who are interested in being empowered with the knowledge in handling wildlife encounters. This was done to reduce the need for rescue, prevent unnecessary panic and empower more individuals to prevent/minimise conflict situations.

This financial year, our team conducted over 14 wildlife etiquette sessions to personnel from LTA (Land Transport Authority), Singapore Power Group, Gardens by the Bay, JTC (Jurong Town Corporation), O2 group, NUS (National University of Singapore) and OBS (Outward Bound Singapore).

The objectives of these wildlife etiquette sessions are:

- To empower your residents, staff, and contractors with the understanding of Singapore’s most commonly encountered native wild animals
- To equip them on ‘Dos and Don’ts’ when they come across wild animals within the estate or property
- To reduce negative incidents resulting from human-wildlife conflict

When speaking about the vision for ‘City in Nature’, **Minister Desmond Lee** shared, “Residents will be made more aware of the need to save resources - by switching off lights when they are not in use, recycling more and saving water - and **coexist with the wildlife that will inevitably be drawn into the green urban landscape.**”

PROMOTING COEXISTENCE SPOTLIGHT



Scan QR code to catch the
series with over 5 episodes

In June 2021, ACRES launched our first episode of the series **"Our Wild Neighbours: Wild animals are not pests"**, to raise awareness and empower public with coexistence tips. Our heartfelt thanks to our wonderful, hardworking and fun volunteer crew: Irene Sanchez-Prieto, Wei Lee Yap and Cat Cortes who made this possible, and to those behind the scenes - our team and our volunteers Kannan Raja and interns Agnes, Celine, Deborah and Elaine. A big thanks to all our lovely celebrities for giving their voice & time, busting myths! - DJ Jade Rasif, Eswari Gunasagar, Jack and Rai, Jean Danker, MJ from Just Keep Thinking SG and RATHI MENON!



The ACRES Wildlife Management Team trained and worked with interns from NUS. They brought a wealth of knowledge and greatly assisted with ongoing projects, research, database management and outreach programmes.

PROMOTING COEXISTENCE SPOTLIGHT



As part of ACRES's efforts to end pigeon poisoning in Singapore, this year ACRES together with the SPCA sent joint letters to all the members of parliament in Singapore.

Pigeon poisoning is currently carried out using the sedative drug alpha-chloralose. After ingesting the drug, pigeons can still fly for some distance away from where the poisoning exercise was carried out. This can result in poisoned pigeons being ingested by other species such as predatory birds, dogs or cats.

For poisoned pigeons that the contractors manage to retrieve, often live and struggling pigeons are collected and contained in trash bags for the killing process. Birds can regain consciousness during this period, resulting in even more suffering.

Culling alone has proven to be ineffective through many studies and research conducted in other countries. Including one done by NParks during the circuitbreaker and published in 2021, which highlights the need for food reduction approach.

ACRES will continue working with town councils, residents, feeders and NParks towards humane and effective measures in addressing the root cause of pigeons issue.



Scan QR code
to read the full
letter

“ The results suggest that by limiting food resources islandwide, it would likely result in an eventual decline in the feral pigeon population.

Dr Soh, a senior researcher for wildlife management research at NParks.

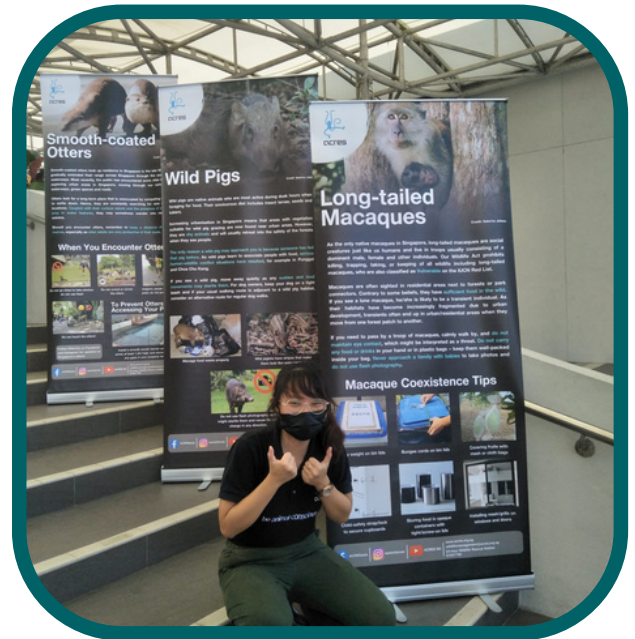
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PROMOTING COEXISTENCE SPOTLIGHT



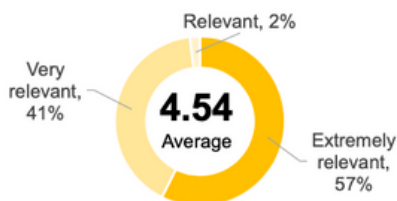
This financial year saw coordinated and strategised outreach efforts. Students from NTU designed content for outreach on coexistence with Singapore's wildlife. Our team was happy to have these new banners that can be used at educational roadshows.

ACRES also partnered OBS (Outward Bound Singapore) in conducting structured workshops along with Otter Working Group, NUS and monkey guarding workshops with JGIS (Jane Goodall Institute Singapore). Over seven workshops were conducted for 12 different departments of which 85 OBS instructors & coaches attended.



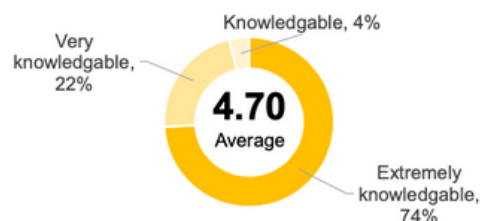
Relevance of the workshop

Total no. of responses = 54



Trainers were knowledgeable

Total no. of responses = 54



Achieved the Co-Existence workshop learning outcomes

Total no. of responses = 54

I can list 1 rationale for coexistence with wildlife	Yes, 100%
I can articulate 1 approach to coexistence with wildlife	Yes, 100%
I can incorporate this knowledge into my course content	Yes, 100%

ACRES team found these sessions impactful and rewarding, as the instructors were not only aware but full of initiative to implement ideas discussed.

To the left: Feedback from ACRES coexistence workshops

PROMOTING COEXISTENCE SPOTLIGHT



Site visits, evidence-based reporting, site-specific advice, resident engagement, collaborating with town councils and agencies, empowering educators - all form the pillars of our integrated approach in promoting coexistence with Singapore's wildlife.



PROMOTING COEXISTENCE SPOTLIGHT



Other outreach efforts this year included setting up ACRES's tree of coexistence (right) at NParks' Trees of the World event at Botanical gardens, from 4th Dec 2021 to 2nd Jan 2022.

Over 50 site visits to engage residents or property managers at a conflict site were also effective opportunities for outreach.

In March 2022, ACRES partnered Ngee Ann Polytechnic for their civic internship programme to present problem statement at their design thinking challenge event. ACRES then chose winning design solutions and worked with the students to implement the solution at a conflict site.



Top: ACRES's coexistence team and tree at Trees of the World Dec '21 to Jan '22.

Bottom: Discussion of ideas shared by Ngee Ann Poly Civic interns on wildlife feeding

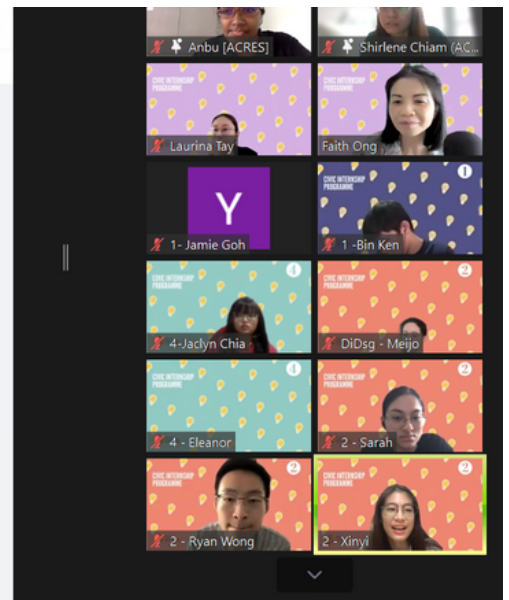
Group 2 Civic Challenge Mar 2022 (Batch 5)

Challenge Statement: 2. How might we get buy-in of landed estates' residents to prevent wildlife from accessing their rubbish bins?

WHAT...	WHO/HOW...	WHY...
What's the intervention / solution	Who will implement it? How can it be created in the system?	What change does it create for people?
Idea 1: Educating the public and raise community awareness for shared responsibility (through campaigns, ads, and also physical reminders on bins) - What should the residents do (proper food waste disposal / what to do to prevent encountering wildlife from accessing residents' bins) - Raise compassion and understanding for wildlife as well (e.g. how our actions affect the animals)	- volunteers and relevant organisations e.g. ACRES, YCS sustainability cluster - through surveys to understand residents' needs and concerns better - Online and Offline Outreach (e.g. on environmental platforms such as ACRES, such as posters, videos, paid ads) - Physical Pop Up Event to educate about proper waste disposal methods - Community Outreach & Door-to-door visits to better reach out to the residents (e.g. NEA campaign for dengue)	Being more aware of the current situation and utilising the community spirit to solve the issue at hand. - instill a sense of shared responsibility - solve the root cause of wildlife being attracted to food waste due to non-proper disposals - have a better understanding of wildlife animals to build a green and sustainable city - encourage wildlife animals to be self-sufficient
Idea 2: Having additional Green Spaces (corridors) in neighbourhoods or build on existing parks present near those neighbourhoods.	In collaboration with - Town Councils (for green spaces like community gardens) - NParks (allocation of spaces for growing crops) - Volunteers (who are maintaining community gardens) - growing plants (crops / fruits / food) - ponds (fishes, water)	An article from Nat Geo Wild: "To protect urban wildlife, it's our turn to adapt." Due to growing urbanisation -> we and our actions have caused these issues. To be able to co-exist with animals. They have their own spaces, we have our own spaces. Reduce the conflicts between humans and animals, at the same time, not make the existing situation of reliance on food worse. Answers the concern of food reliance.

Copy a sticky note and write down your thoughts.

Circle or mark up any promising ideas.





SOWING SEEDS OF COMPASSION HUMANE EDUCATION

ACRES strongly believes that education is the key to ending animal cruelty, because animal cruelty persists largely because of lack of awareness: lack of awareness that animals have feelings similar to our own; lack of awareness that many things that humans do to animals cause them to suffer; and lack of awareness that each one of us can help end animal cruelty. Most people don't intend to hurt animals.

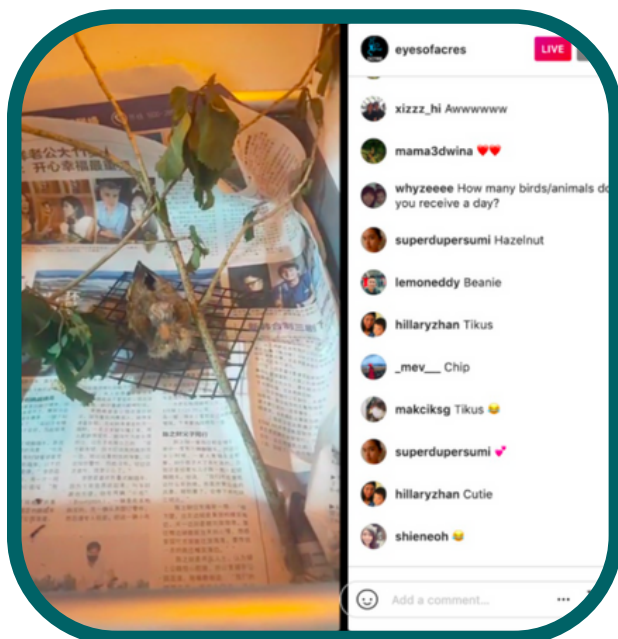
ACRES reaches out to all sectors of society through our various Humane Education programmes, from kindergarten children to adults. We work closely with schools and community groups in order to ensure that today's children grow up with empathy, compassion and respect for all life, and are inspired to change their world for the better.

The ACRES HEAL Programme (Humane Education for All Life) is a Humane Education programme specifically designed for primary schools and kindergartens. The HEAL Programme reaches out to hundreds of children every year, encouraging empathy to all creatures, great and small. Through engaging presentations and activities, ACRES promotes caring behaviour towards animals and respect for the environment, creating a kinder and more gracious Singapore. We encourage children to think about and explore their own place in the natural world.



Top: ACRES education executive with Youth For Causes students raising awareness

Bottom: A virtual live tour, a means heavily used to sustain outreach efforts during Covid restrictions





SOWING SEEDS OF COMPASSION

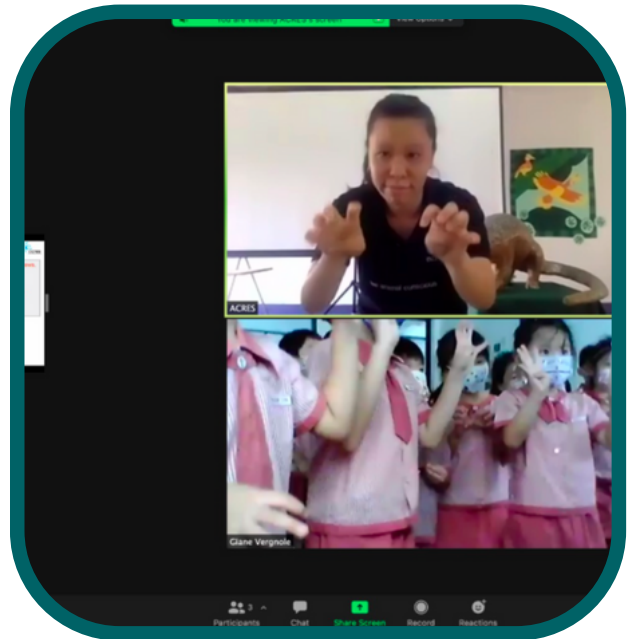
HUMANE EDUCATION

This financial year, our education team operated on a lean manpower, and managed to conduct a total of 93 programmes: 18 programmes at public spaces and 75 programmes at schools and educational institutions.

Covid-19 restrictions presented challenges in delivering programmes and keeping children engaged during the virtual programmes.

Our education executives took up that challenge, by writing and composing our own songs, conducting live tour of exclusive areas such as veterinary treatment facility and using visuals such as videos.

ACRES Humane Education Team also hosted and mentored VIA (Values-In-Action) programmes with student groups from the following institutions. This may involve on-site volunteering, sourcing for cruelty-free items for the animals, doing their own outreach through roadshows or developing outreach materials for ACRES to use. Our advocacy work will not have been effective without the participation of the schools across Singapore. Thank you students for your endless support and clocking in **2,343 man hours helping animals this year!**



Top: ACRES education executive engaging children through sensory activities even through virtual platforms.

Bottom: Virtual briefing of VIA students from Geylang Methodists Secondary.





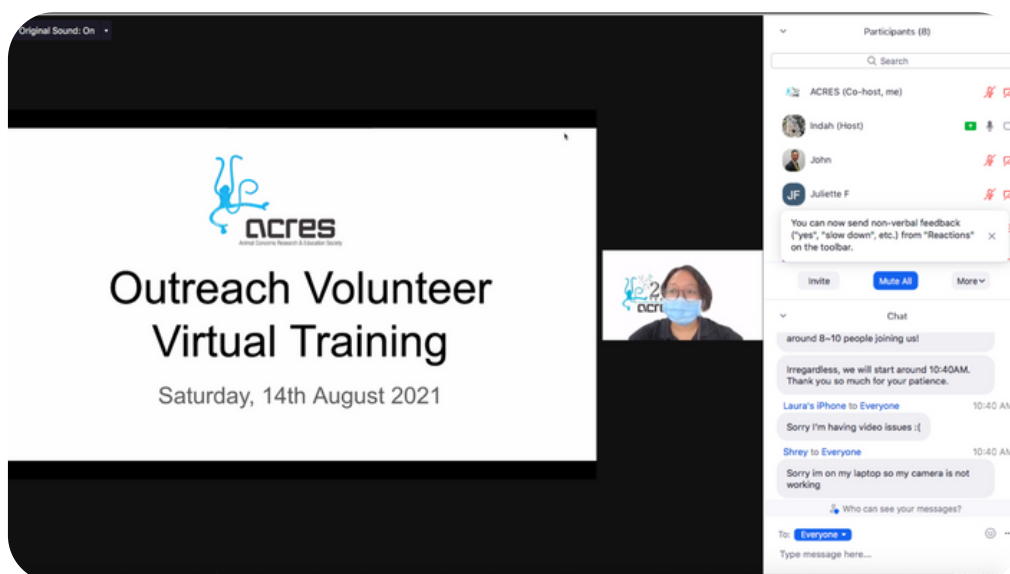
SOWING SEEDS OF COMPASSION HUMANE EDUCATION

Our education team also worked closely with Global Smart Expansion to conduct overseas virtual education programmes for students in China on various animal welfare issues. Over 150 students have attended our programmes, and have created visuals such as videos or presentation slides to raise awareness on an animal-related topic that they identified through our sessions.

Our education team also conducted monthly openhouses for sustained outreach to the public. We conducted over 6 such open houses which reached out to 200 individuals. These open houses are different from the festive open houses which were themed on a particular seasonal festivity.



Top: ACRES education executive engaging students through Global Smart Expansion



To strengthen these efforts, ACRES launched the first outreach volunteer training programme in August 2021. Even though it was conducted virtually, we did a physical orientation for volunteers at the actual open houses. As a result, a few volunteers were trained in giving tours and educating visitors.

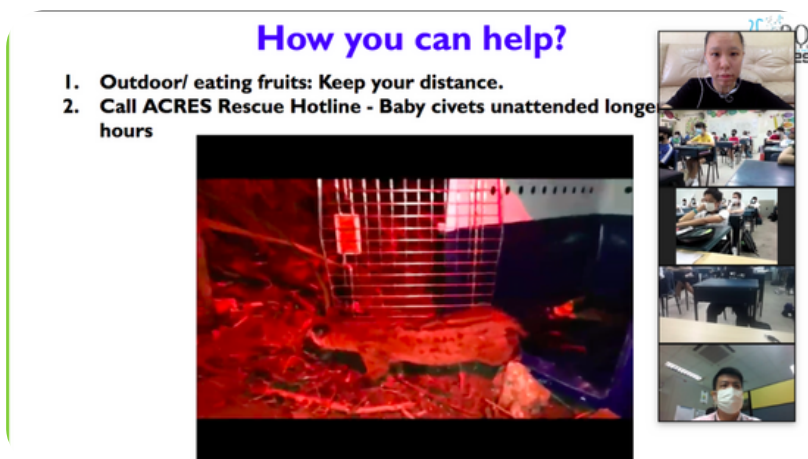


SOWING SEEDS OF COMPASSION HUMANE EDUCATION

Our education executives treasure the relationship with the teachers community, as they are the catalysts in bringing all these messages to the children.

ACRES is very grateful to the effort put in coordination, vetting of content and collaboration by teachers.

Their feedback has also been instrumental in improving our programme content, at the same time energise our education team to continue conducting these programmes.

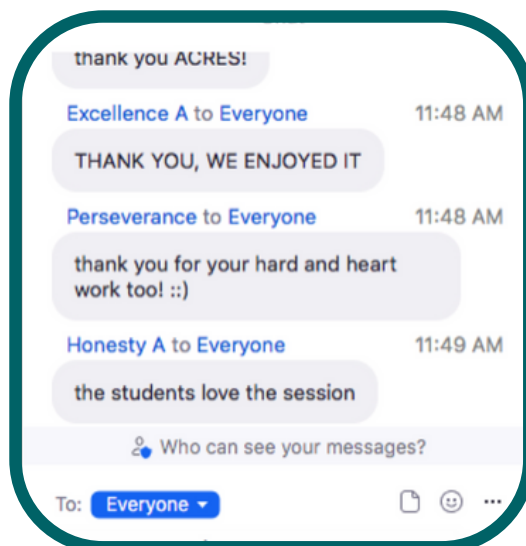


Top: A virtual and physical education programme delivered on the topic of coexistence with Singapore's native wildlife.

Bottom: Feedback from a teacher and during a virtual session

Thank you for the educational and meaningful sharing. The students and staff have learnt how we can make a difference in our own ways.

Regards,
Pauline Png (Mdm)
Woodlands Garden School

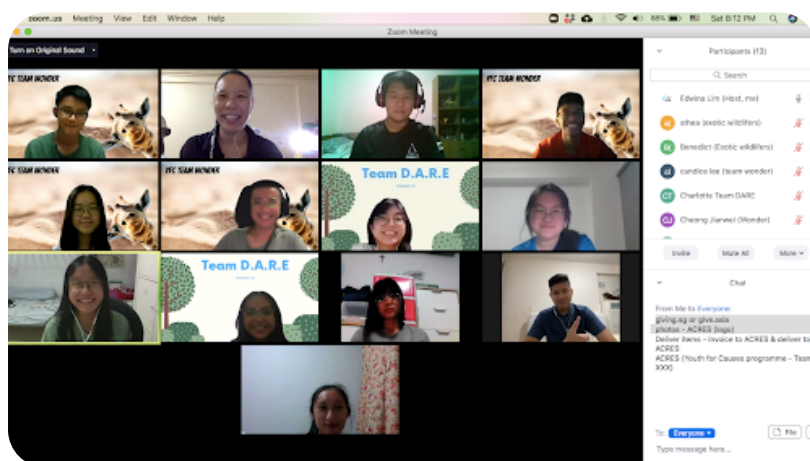




SOWING SEEDS OF COMPASSION YOUTH FOR CAUSES

ACRES sees an increase of youths eager to speak out for the animals this year for the annual YMCA-Youth for Causes programme compared to the last despite the pandemic. This community initiative is funded by YMCA which acts as a catalyst to promote social entrepreneurship and community leadership development among Singapore youths. The programme provides a platform for the students to start off their own projects to raise public awareness, funds, and mobilise volunteers for Social Service Organisations of their choice, in this case, it is ACRES.

In 2022, we welcomed 3 entirely new teams: 2 teams from Temasek Junior College (Team D.A.R.E and Team Wonder) and 1 team from Hai Sing Catholic School (Team Exotic Wildlifers).



ACRES Education executive meets with these YFC teams to streamline and mentor projects

Through mentorship from YMCA-Youth for Causes programme and guidance from ACRES, These three teams managed to fundraise a total of **SGD 14,180.73** during the 15-week project period although whole dynamic of fundraising through street sales and physical set-up stores in school were still not allowed for the second year of global pandemic.

Team D.A.R.E was strong with raising awareness via their social media and held a Zoom talk with ACRES to 43 members of the public to get to know our work better, Team Wonder has great marketing skills and was shown in their online sales of merchandise whereas Team Exotic Wildlifers drove the power in fundraising through the online donation platform. It was with the three teams' synergized enthusiasm to raise awareness to the public about our advocacy work that makes the whole programme successful.

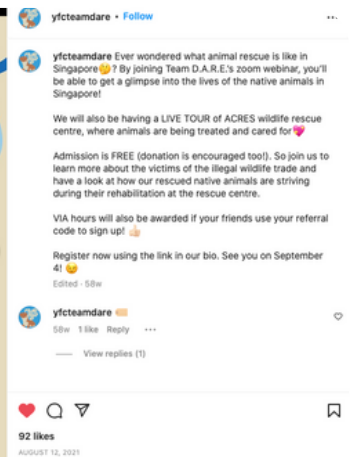
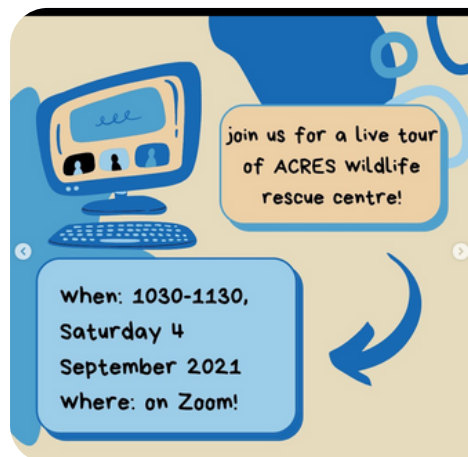


SOWING SEEDS OF COMPASSION YOUTH FOR CAUSES

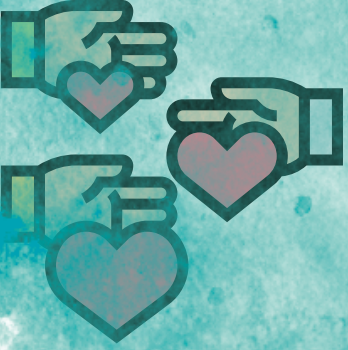
Thank you , Team D.A.R.E of Temasek Junior College (Liow Xuan Rong, Charlotte Mok Jing Ying, Chua Jiaxin Regina, and Marinas Mikaela Cuyugan), Team Wonder of Temasek Junior College (Shahid Hidayat S/O Mohamed Faizal, Chong Jlanwei, Nihil Julio Bin Nzari and Lee Shi Min Candice) and Team Exotic Wildlifers of Class 3 Independence Hai Sing Catholic School (Lim Zhong Sheng Benedict, Lee Simin, Mizan Mohamed Noor and Anthea Alipo-on) for your perseverance despite the obstacles in this year's Youth for Causes programme due to the pandemic. Also not to forget the backbone of these teams, we would like to take this opportunity to thank the teams' parents for their endless support, and the school (Ms Jonique Ang and Mr Shah Dvaval) and mentors for guiding them in this excellent youth programme.



YFC Team Dare conducted live tours for public, to share the plight of wildlife in the illegal wildlife trade.



ACRES is very grateful to the Youth For Causes initiative by the Citi-YMCA. Every year, we meet driven teams of youth who go the extra mile to raise awareness and funds for important causes. We look forward to continue working on these projects and empowering more individuals in our community!

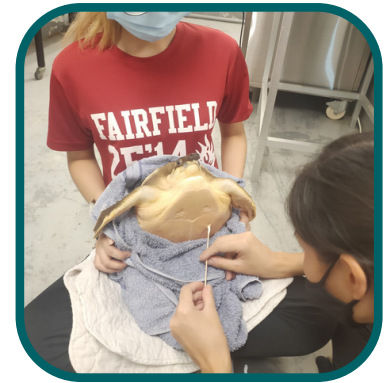


COMMUNITY OUTREACH & FUNDRAISING

ACRES strives to inspire and empower everyone, from young to old, from all walks of life, to play an active role in the animal protection movement and ending animal cruelty, creating a more caring and compassionate society.

Our Community Outreach Programmes are at the heart of all we do and include providing numerous rewarding volunteer opportunities, involving local schools and companies in our work, and organising public events.

As well as involving the community in our own events, we are also delighted to join in with and support the events and initiatives organised by others. Unfortunately, due to the Covid-19 restrictions, ACRES could not welcome our guests for the annual fundraising dinner.

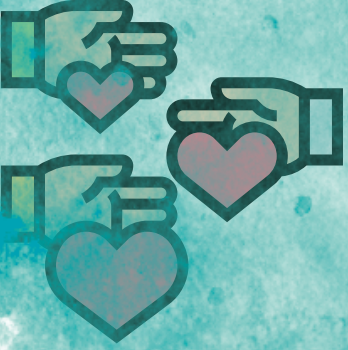


Top: Volunteers assisting with outreach (advocacy) and veterinary treatment procedure (rescue rehabilitation).

Below: Supporters are updated of our work every six months through a supporters' get together in Aug 2021 and Feb 2022.



This financial year saw our valiant and dedicated volunteers clocking 11,265 hours to help animals in Singapore!



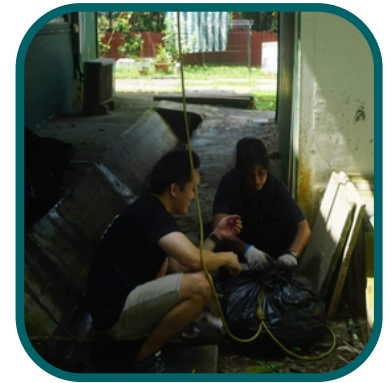
COMMUNITY OUTREACH & FUNDRAISING

Due to fluctuating travel restrictions, ACRES was unable to host any international volunteers.

However, this financial year saw great support and engagement from the corporations through volunteer and giving programmes.

11 corporate engagements on site were hosted this year, with over 181 individuals participating and contributing over 630 hours for the animals through ACRES.

In Aug 2021, employees from Bubbly Pets spent their afternoon (top right) volunteering at ACRES working on various maintenance at ACRES, such as clearing leaves off the roofs of our Quarantine and Bird Rehabilitation buildings and clearing of drains in our premises. Although these tasks may seem menial and insignificant, it greatly eases the workload off our staff as they have their hands full caring for over 160 animals at ACRES. Corporate volunteers enable our staff to focus their energy and attention on the animals!



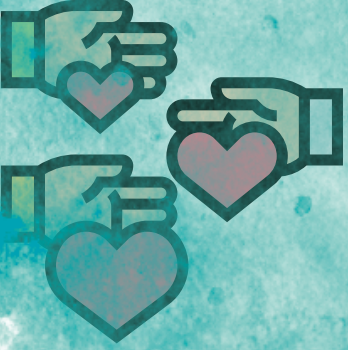
Corporate volunteers with families (left) and as a team - Bubbly Pets (right) assisting with enclosure revamps and grounds maintenance tasks.

“

We hosted 11 corporate engagements on site, with over 181 individuals participating and contributing over 630 hours for the animals through ACRES. This not only proves that the corporations care about animal welfare and trust ACRES but also enables our staff to focus their energy and attention on the animals!

”

-- Anbu, Co-CEO ACRES (Advocacy)



COMMUNITY OUTREACH & FUNDRAISING

We are grateful to the corporate volunteers from Salesforce, American Association of Singapore (AAS), Pacific Life, Bubbly Pets, Nanyang Technology University (NTU) welfare services club, Extra Space, Yokohoma, Singapore Polytechnic, Nanyang Technological University (NTU), IHS Markit Pte Ltd and Micron for their time, energy and dedication in support for the cause!

Thanks to Extra Space's generous donation of \$20,000 we were able to establish new rehabilitation enclosures and work towards revamping our educational signs in the education centre. We would also like to extend our heartfelt thanks to Thekchen Choling for their generous donation of \$4,000 towards our animal protection efforts!



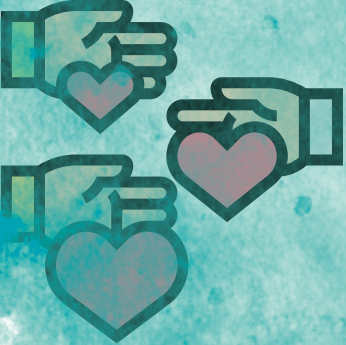
Top: Volunteers from Yokohoma (left) getting briefed for bird enclosure revamp. ThekChen Choling (right) presenting their donation to ACRES.



Below: ACRES co-CEOs receiving donation from Extra Space CEO.

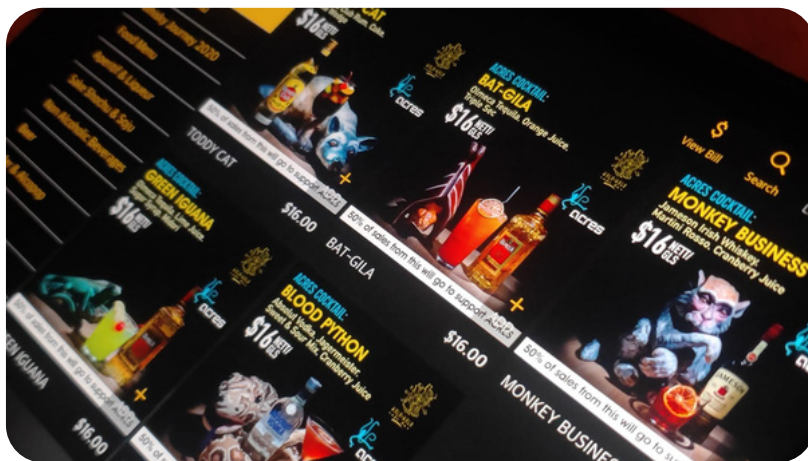


Volunteers from Singapore Polytechnic (far left) and NTU Welfare Services Unit came to volunteer as a group



COMMUNITY OUTREACH & FUNDRAISING

ACRES is grateful for the special partnership with Wala Wala Cafe & Bar for creating special ACRES Wildlife Cocktails to raise funds for our animal protection efforts. This was also a great opportunity to have light-hearted conversations about Singapore's native wildlife over a drink or dinner. This promotion was carried out from May to June 2021, with 50% of proceeds from these drinks donated to ACRES. The cocktails designed were Blood python, Bat-gila, Green iguana, Toddy Cat and Monkey Business. Even though the restrictions were tightened during this period limiting number of individuals who can dine together, we are grateful for the \$450 raised amidst these challenges.



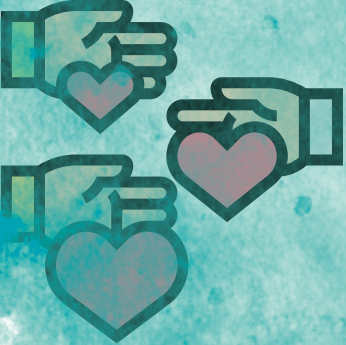
Menu of ACRES cocktails created by Wala Wala Cafe & Bar for fundraising donating 50% of the proceeds.



ACRES would like to express gratitude to individuals like E-wen and her children who did an amazing fundraiser to help animals. They also helped to raise awareness through a live tour for those who supported their bake sales. This sales raised a whopping \$3,500!

Our heartfelt thanks to

- Jacinth Low for raising \$1,580 from sale of beautiful batik cushion covers made by students of The Nursery class of Far Eastern Kindergarten (pic above) in May 2021.
- Ujjaini Ghosh for raising \$2,411 from her circle of friends for our animal protection efforts in Aug 2021.
- Sabrina Jabbar for raising \$1,870 through a yoga class at ACRES for World Animal Day in Oct 2021. (Pictured on top right)



COMMUNITY OUTREACH & FUNDRAISING

Our heartfelt thanks to

- Anna van der Schaft for raising \$1,101 by holding a Family Quiz night for students of SJII Elementary School, bringing fellow grade 6 peers to support the cause in Oct 2021.
- Simone and Nicola Cheah for raising \$565 and matched \$565 by making Christmas cards and selling them in Dec 2021.
- Edgefield Secondary year 3 students from EFSS VIA group 7, for raising \$1,130 in December 2021
- Edgefield Secondary year 3 students S04 group for raising \$535 in Dec 2021



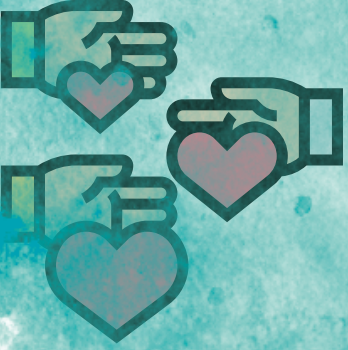
Students from Edgefield Secondary who raised funds for ACRES in Dec 2021.

Our heartfelt thanks to

- Victor Goh for raising \$1,478 in Feb 2022
- Etienne Pougard for raising \$188 until Feb 2022, by making comics

Our special thanks to 9 year old Yu Cheng (right) and his mother Tan Sze Wei for his beautifully illustrated story book "My Best Friend ET" to raise funds for ACRES. With the online campaign still running, ACRES is very touched by their dedication and passion to help animals!





COMMUNITY OUTREACH & FUNDRAISING

ACRES is extremely honoured by and grateful to Mr Jayaprakash Bojan, National Geographic award winning photographer, filmmaker for creating a beautiful feature "Unsung Heroes" telling the stories of our staff and volunteers, and why we do what we do. Our gratitude also goes to Dan, Richard and Brice Lee for telling this story in the most beautiful way possible. This video was not only gave a great morale boost to our volunteers and staff, but also reached out to many like-minded individuals



Scan QR code to watch JPD production's "Unsung Heroes"

This year, ACRES was also thrilled to be chosen by Christian Hut and Ada Chow who sponsored beautiful wildlife themed calendars, with their fantastic captures of Singapore's native wildlife and our rescue stories - with 100% of the proceeds directed to ACRES's animal protection efforts.





MEDIA MENTIONS

This financial year, ACRES was mentioned or quoted in at least 94 articles (print, radio, TV and online). Media engagement plays an important role in spreading awareness and giving animals a voice!

Working together with media is greatly appreciated and followed by residents of Singapore, who want a voice for the voiceless animals.

ACRES has received positive requests and remarks from our supporters to ensure our role of speaking up for the animals sustains.

Fledgling owl at Pasir Ris Park stranded on ground, only reunites with parents after 3-hour rescue

Acres to the rescue!

Zhangxin Zheng | Alfie Kwa | April 29, 2021, 03:34 PM



It is easy to choose the convivial approach but it will mean ACRES sitting on the fence. Thank you for speaking up. Having volunteered in ACRES many years ago, I have the opportunity to meet with you and I know how unassuming and dedicated you are. I fully support ACRES' role and while my annual donation is miniscule, I will continue to support ACRES. Reading your response in today's Straits Time has made my day.

-- Response from a supporter



Python devours cat at Clementi

FARAH DALEY
© Nov 11, 2021 04:08 pm



A Clementi resident witnessed a python devouring a grey cat near Block 343 Clementi Avenue 5 on Saturday (Nov 13).

Facebook user Siau Li Chao shared photos of the python on her page to alert community cat feeders to help keep the felines in the area safe.

A photo of the python coiled around the cat while eating it was shared with her by an uncle in the area.

It is unclear whether the cat that was eaten by the snake was a community cat or pet but Siau believes it was most likely a pet cat.

In an update, she shared the python was last seen near Blocks 412 and 415.



NParks working with town councils to stop use of poison in wildlife control measures



NParks is working with the town councils to adopt animal control measures and practices that are humane and safe, said Senior Minister of State for National Development Sim Ann. ST PHOTO: LIM YIN KAH



AUDITED REPORTS

45 PAGES

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ANIMAL CONCERNS RESEARCH AND EDUCATION SOCIETY

[UEN. T01SS0121K]

[Registered under the Societies Act 1966 in the
Republic of Singapore]

AUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2022

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Fiducia LLP

[UEN. T10LL0955L]

Public Accountants and
Chartered Accountants of Singapore

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Excalibur Centre #08-01
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Animal Concerns Research and Education Society
[UEN. T01SS0121K]

Audited Financial Statements
Financial Year Ended 31 March 2022

STATEMENT BY THE MANAGEMENT COMMITTEE


In the opinion of the Management Committee, the accompanying financial statements are drawn up so as to present fairly, in all material respects, the state of affairs of Animal Concerns Research and Education Society (the "Society") as at 31 March 2022 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	Umapathi S/O N Thirugnanam
Vice President	Noelle Seet Siok Lin
Secretary	Andrew Tay Teck Lee
Treasurer	Prasanna Rajashekhar Patil
Committee Member	Ahuja Alpana
Committee Member	Erynne Jane Lim

For and on behalf of the Management Committee,

DocuSigned by:

873B719A2AAE4C7...
Andrew Tay Teck Lee
Secretary

DocuSigned by:

206376B1A3024A0...
Prasanna Rajashekhar Patil
Treasurer

Singapore, 20 September 2022

Fiducia LLP

Public Accountants and
Chartered Accountants of Singapore

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Independent auditor's report to the members of:

ANIMAL CONCERNS RESEARCH AND EDUCATION SOCIETY

[UEN. T01SS0121K]
[Registered under the Societies Act 1966 in the
Republic of Singapore]

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Animal Concerns Research And Education Society (the "Society"), which comprise the statement of financial position as at 31 March 2022, 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 1966 (the "Societies Act"), the Charities Act 1994 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 March 2022 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 Matters

The financial statements for the financial year ended 31 March 2021 were audited by a firm of auditors other than Messrs. Fiducia LLP who expressed an unmodified opinion on those statements on 13 September 2021.

Other Information

Management is responsible for the other information. The other information comprises the Statement by the Management Committee (set out on page 2), but does not include the financial statements and our auditor's report thereon, which we obtained prior to the date of this auditor's report, and the annual report, which is expected to be made available to us after that date.

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.

Fiducia LLP

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(CONT'D)

Independent auditor's report to the members of:

**ANIMAL CONCERNS RESEARCH AND EDUCATION
SOCIETY**

[UEN. T01SS0121K]
[Registered under the Societies Act 1966 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.
- 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.

Fiducia LLP

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(CONT'D)

Independent auditor's report to the members of:

**ANIMAL CONCERNS RESEARCH AND EDUCATION
SOCIETY**

[UEN. T01SS0121K]

[Registered under the Societies Act 1966 in the
Republic of Singapore]

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

- 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,

- (a) the accounting and other records required to be kept by the Society have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act, the Charities Act and Regulations; and
- (b) the fund-raising appeals held during the year ended 31 March 2022 has 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 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.

DocuSigned by:

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Fiducia LLP

Public Accountants and
Chartered Accountants

Singapore, 20 September 2022

Partner-in-charge: Gan Chek Huat
PAB No.: 01089

Animal Concerns Research and Education Society
[UEN. T01SS0121K]

Audited Financial Statements
Financial Year Ended 31 March 2022

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2022 (CONT'D)**

		2022						
		Unrestricted fund		Restricted funds				
	Note	General fund	OCP Asia (Animal Exhibits)	Management of Wildlife Encounter Services	Wildlife Campaign Initiatives	CFS - Vegetable Garden	Others	AXA XL Regional Grant
		S\$	S\$	S\$	S\$	S\$	S\$	Total unrestricted and restricted funds S\$
EXPENDITURE								
Cost of generating funds								
Fund raising expenses		615	0	0	0	0	0	615
Cost of charitable activities								
Animal protection programme expenses	9	907,185	0	0	4	274	1,132	909,993
Governance and administrative costs								
Administrative expenses	10	229,188	0	0	0	0	300	229,488
Total expenditure		1,136,988	0	0	4	274	1,432	1,140,096
Net (expenditure)/income for the year		(35,697)	0	0	(4)	(274)	1,000	(35,196)
Total funds brought forward		1,117,702	0	0	4	397	5,457	1,124,531
Total funds carried forward		1,082,005	0	0	0	123	6,457	1,089,335

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

Animal Concerns Research and Education Society
[UEN. T01SS0121K]

Audited Financial Statements
Financial Year Ended 31 March 2022

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2022 (CONT'D)**

		2021						
		Unrestricted fund		Restricted funds				
	Note	General fund	OCP Asia (Animal Exhibits)	Management of Wildlife Encounter Services	Wildlife Campaign Initiatives	CFS - Vegetable Garden	Others	AXA XL Regional Grant
		S\$	S\$	S\$	S\$	S\$	S\$	S\$
EXPENDITURE								
Cost of generating funds								
Fund raising expenses		1,589	0	0	0	0	0	0
Cost of charitable activities								
Animal protection programme expenses	9	818,768	10,000	63,335	4,996	4,277	7,120	27,195
Governance and administrative costs								
Administrative expenses	10	201,253	0	0	0	0	0	0
Total expenditure		1,021,610	10,000	63,335	4,996	4,277	7,120	27,195
Net (expenditure)/income for the year		894,394	(10,000)	(7,335)	(4,996)	(4,277)	(543)	(30,333)
Total funds brought forward		223,308	10,000	7,335	5,000	4,674	6,000	31,304
Total funds carried forward		1,117,702	0	0	4	397	5,457	971

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

Animal Concerns Research and Education Society
[UEN. T01SS0121K]

Audited Financial Statements
Financial Year Ended 31 March 2022

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2022

	Note	2022 S\$	2021 S\$
ASSETS			
Current assets			
Cash and cash equivalents	12	1,087,342	912,671
Other receivables	13	67,104	173,468
		<u>1,154,446</u>	<u>1,086,139</u>
Non-current assets			
Property, plant and equipment	14	622,616	723,661
		<u>622,616</u>	<u>723,661</u>
Total assets		<u>1,777,062</u>	<u>1,809,800</u>
LIABILITIES			
Current liabilities			
Other payables	15	76,138	65,942
Contract liabilities	5	396	1,221
Deferred capital grant	16	14,109	0
Deferred income	17	1,358	0
Lease liabilities	18	20,516	19,469
		<u>112,517</u>	<u>86,632</u>
Non-current liabilities			
Deferred capital grant	16	37,949	72,139
Lease liabilities	18	34,764	55,280
Other payables	15	502,497	471,218
		<u>575,210</u>	<u>598,637</u>
Total liabilities		<u>687,727</u>	<u>685,269</u>
NET ASSETS		<u>1,089,335</u>	<u>1,124,531</u>
FUNDS			
Unrestricted fund			
General fund	19	1,082,005	1,117,702
Restricted funds			
OCP Asia (Animal Exhibits)	20	0	0
Management of Wildlife Encounter Services	21	0	0
Wildlife Campaign Initiatives	22	0	4
CFS - Vegetable Garden	23	123	397
Other funds		6,457	5,457
AXA XL Regional Grant	24	750	971
		<u>7,330</u>	<u>6,829</u>
TOTAL FUNDS		<u>1,089,335</u>	<u>1,124,531</u>

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

Animal Concerns Research and Education Society
[UEN. T01SS0121K]

Audited Financial Statements
Financial Year Ended 31 March 2022

STATEMENT OF CHANGES IN FUNDS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2022

	Balance at beginning of year S\$	Net (expenditure)/ income for the financial year S\$	Balance at end of year S\$
2022			
Unrestricted fund			
General fund	1,117,702	(35,697)	1,082,005
Restricted funds			
OCP Asia (Animal Exhibits)	0	0	0
Management of Wildlife Encounter Services	0	0	0
Wildlife Campaign Initiatives	4	(4)	0
CFS - Vegetable Garden	397	(274)	123
Others	5,457	1,000	6,457
AXA XL Regional Grant	971	(221)	750
	<u>6,829</u>	<u>501</u>	<u>7,330</u>
Total funds	<u>1,124,531</u>	<u>(35,196)</u>	<u>1,089,335</u>

	Balance at beginning of year S\$	Net (expenditure)/ income for the financial year S\$	Balance at end of year S\$
2021			
Unrestricted fund			
General fund	223,308	894,394	1,117,702
Restricted funds			
OCP Asia (Animal Exhibits)	10,000	(10,000)	0
Management of Wildlife Encounter Services	7,335	(7,335)	0
Wildlife Campaign Initiatives	5,000	(4,996)	4
CFS - Vegetable Garden	4,674	(4,277)	397
Others	6,000	(543)	5,457
AXA XL Regional Grant	31,304	(30,333)	971
	<u>64,313</u>	<u>(57,484)</u>	<u>6,829</u>
Total funds	<u>287,621</u>	<u>836,910</u>	<u>1,124,531</u>

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

STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2022

	Note	2022 S\$	2021 S\$
Cash flows from operating activities			
Net (expenditure)/income for the year		(35,196)	836,910
Adjustments for:			
Depreciation of property, plant and equipment	14	28,909	27,834
Depreciation of reinstatement cost	14	82,500	82,500
Amortisation of deferred capital grant	16	(23,211)	(25,845)
Amortisation of right-of-use asset	14	19,837	19,837
Utilisation of deferred income	17	(5,321)	(8,051)
Interest expense	18	3,361	4,354
Operating cash flow before working capital changes		70,879	937,539
Changes in working capital			
Other receivables		106,364	(38,406)
Other payables		41,475	438,355
Contract liabilities		(825)	(12,203)
Net cash generated from operating activities		217,893	1,325,285
Cash flows from investing activities			
Purchase of property, plant and equipment	14	(30,201)	(667,510)
Deferred capital grant received	16	3,130	5,890
Deferred income received	17	6,679	7,641
Net cash used in investing activities		(20,392)	(653,979)
Cash flows from financing activities			
Repayment of lease liabilities	18	(19,469)	(18,475)
Interest expense	18	(3,361)	(4,354)
Net cash used from financing activities		(22,830)	(22,829)
Net increase in cash and cash equivalents		174,671	648,477
Cash and cash equivalents at beginning of financial year		912,671	264,194
Cash and cash equivalents at end of financial year	12	1,087,342	912,671

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2022

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

1. General information

Animal Concerns Research and Education Society (the "Society") is registered and domiciled in Singapore. The Society's registered office and principal place of business is at 91 Jalan Lekar Singapore 698917.

The Society was registered on 24 May 2001 under the Societies Act 1966 and is a charity registered under the Charities Act 1994 since 11 January 2005. The Society has been accorded the Institutions of a Public Character ("IPC") status until 30 November 2021. The Society has renewed its IPC status from 1 December 2021 to 30 November 2022.

The principal activities of the Society is to foster respect and compassion for animals, improve the living conditions and welfare of animals in captivity, and to educate people on lifestyle choices which do not involve the abuse of animals and which are environment friendly.

2. Significant accounting policies**2.1 Basis of preparation**

The financial statements have been prepared in accordance with Financial Reporting Standards in Singapore ("FRSs") and the disclosure requirements of the Societies Act 1966 and Charities Act 1994. The financial statements have been prepared under the historical cost convention, except as disclosed in the accounting policies below.

These financial statements are presented in Singapore Dollar ("S\$"), which is the Society's functional currency.

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

2.1.1 Interpretations and amendments to published standards effective in 2021

In the current financial year, the Society has adopted all the new and revised FRSs and interpretations of FRSs ("INT FRSs") that are relevant to its operations and effective on 1 April 2021. The adoption of the standard did not have any material effect on the financial statements.

The adoption of these new or amended FRSs and INT FRSs did not result in substantial changes to the Society's accounting policies and had not material effect on the amounts reported for the current or prior financial years.

2. Significant accounting policies (Cont'd)

2.1 Basis of preparation (Cont'd)

2.1.2 Standards issued but not yet effective

The Society has not adopted the following relevant new/revised FRSs, INT FRSs and amendments to FRSs that were issued but not yet effective:

Description	Effective for annual periods beginning on or after
Amendments to FRS 103: Reference to the Conceptual Framework	1 January 2022
Amendments to FRS 16: Property, Plant and Equipment – Proceeds before Intended Use	1 January 2022
Amendments to FRS 37: Onerous Contracts – Cost of Fulfilling a Contract	1 January 2022
Annual Improvements to FRSs 2018-2020	1 January 2022
Amendments to FRS 1: Classification of Liabilities as Current or Non-current	1 January 2023
Amendments to FRS 1: Disclosure of Accounting Policies	1 January 2023
Amendments to FRS 8: Definition of Accounting Estimates	1 January 2023
Amendments to FRS 12: Deferred tax related to Assets and Liabilities arising from a single transaction	1 January 2023
Amendments to FRS 110 and FRS 28: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Date to be determined

The Management Committee expect that the adoption of the revised standards above will have no material impact on the financial statements in the period of initial adoption.

2.2 Income recognition

Income is measured based on the consideration to which the Society expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties.

Income is recognised when the Society satisfies a performance obligation by transferring a promised good and service to the customer, which is when the customer obtains control of the good or service. A performance obligation may be satisfied at a point in time or over time. The amount of income recognised is the amount allocated to the satisfied performance obligation.

Income is recognised as follows:

2.2.1 Donations

Revenue from donations and sponsorships are accounted for when received, except for committed donations and sponsorships that are recorded when the commitments are signed. Such income is only deferred when the donor specifies that the sponsorship or donation must be used in future accounting periods or the donor has imposed conditions that must be met before the Society has unconditional entitlement. Donations-in-kind are recognised when the fair value of the assets received can be reasonably ascertained.

2.2.2 Rendering of services

Revenue from rendering of services is recognised once the services have been performed and rendered.

2. Significant accounting policies (Cont'd)**2.2 Income recognition**

Income is recognised as follows: (Cont'd)

2.2.3 Fundraising

Revenue from special events is recognised when the event takes place.

2.2.4 Other income

Other income is recognised when received.

2.3 Government grants

Government grants are recognised when there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Where the grant relates to an asset, the fair value is recognised as deferred capital grant on the statement of financial position and is amortised to the statement of financial activities over the expected useful life of the relevant asset by equal annual instalments.

Where loans or similar assistance are provided by governments or related institutions with an interest rate below the current applicable market rate, the effect of this favourable interest is regarded as additional government grant.

2.4 Expenditure recognition

All expenditure is accounted for on 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

Cost of generating funds comprises all directly attributable costs incurred in the fund raising activities such as F&B costs for Gala Dinner.

2.4.2 Cost of charitable activities

Cost of charitable activities comprises all directly attributable costs incurred in the pursuit of the charitable objects of the Society and an apportionment of overhead and shared costs.

2.4.3 Governance and administrative costs

Governance costs include the cost of governance arrangement, which related to the general running of the Society, 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. Significant accounting policies (Cont'd)

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 costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by Management.

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

2.5.2 Depreciation

Depreciation is calculated using the straight-line method to allocate their depreciable amounts over their estimated useful lives as follows:

	Useful lives
Motor vehicles	10 years
Office and other equipment	3 years
Film equipment	3 years
Furniture and fixtures	3 years
Quarantine assets	3 - 5 years
Right-of-use assets – premise	Over the remaining lease term
Reinstatement cost	8 years

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

Fully depreciated assets still in use are retained in the financial statements.

2.5.3 Subsequent expenditure

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

2.5.4 Disposal

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

2. Significant accounting policies (Cont'd)

2.6 Impairment of non-financial assets

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

For the purpose of impairment testing of assets, 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 flows that are largely independent of those from other assets. If this is the case, the recoverable amount is determined for the cash-generating unit ("CGU") to which the asset belongs.

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

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

A reversal of impairment loss for an asset is recognised in the statement of financial activities.

2.7 Financial assets

2.7.1 Classification and measurement

The Society classified its financial assets into measurement category of amortised cost.

The classification depends on the Society's business model for managing the financial assets as well as the contractual terms of the cash flows of the financial asset.

Financial assets with embedded derivatives are considered in their entirety when determining whether their cash flows are solely payment of principal and interest.

The Society reclassifies debt instruments when and only when its business model for managing those assets changes.

(i) At initial recognition

At initial recognition, the Society measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in the statement of financial activities.

(ii) At subsequent measurement

Debt instruments

Debt instruments mainly comprise of cash and cash equivalents and other receivables.

2. Significant accounting policies (Cont'd)

2.7 Financial assets (Cont'd)

2.7.1 Classification and measurement (Cont'd)

(ii) At subsequent measurement

There are three subsequent measurement categories, depending on the Society's business model in managing the assets and the cash flow characteristics of the assets. The Society managed these group of financial assets by collecting the contractual cash flow and these cash flows represented solely payment of principal and interest. Accordingly, these group of financial assets are measured at amortised cost subsequent to initial recognition.

A gain or loss on a debt instrument that is subsequently measured at amortised cost and is not part of a hedging relationship is recognised in profit or loss when the asset is derecognised or impaired. Interest income from these financial assets is included in interest income using the effective interest rate method.

2.7.2 Impairment

The Society assesses on forward looking basis the expected credit losses associated with its debt instruments carried at amortised cost.

For cash and cash equivalents and other receivables, the general 3 stage approach is applied. Credit loss allowance is based on 12-month expected credit loss if there is no significant increase in credit risk since initial recognition of the assets. If there is a significant increase in credit risk since initial recognition, lifetime expected credit loss will be calculated and recognised.

2.7.3 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 Society has transferred substantially all risks and rewards of ownership.

On disposal of a debt instrument, the difference between the carrying amount and the sale proceeds is recognised in profit or loss. Any amount previously recognised in other comprehensive income relating to that asset is reclassified to the statement of financial activities.

2.8 Cash and cash equivalents

Cash and cash equivalents include deposits with financial institution that is subject to an insignificant risk of changes in value.

2. Significant accounting policies (Cont'd)

2.9 Financial liabilities

Financial liabilities are recognised when, and only when, the Society becomes a party to the contractual provision of the financial 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 "Other payables" and "Lease liabilities" in the statement in the statement of financial position.

Financial liabilities which are due to be settled within 12 months after the reporting date are presented as current liabilities in the statement of financial position even though the original term was for a period longer than 12 months and an agreement to refinance, or to reschedule payments, on a long-term basis is completed after the reporting date and before the financial statements are authorised for issue. Other financial liabilities due to be settled more than 12 months after the reporting date are presented as non-current liabilities in the statement of financial position.

Financial liabilities are derecognised when the obligations under the liability is discharged, cancelled or expire. 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.

2.10 Other payables

Other payables, excluding accruals, are recognised at their transaction price, excluding transaction costs, if any, both at initial recognition and at subsequent measurement. Transaction costs are recognised as expenditure in the statement of financial activities as incurred. Accruals are recognised at the best estimate of the amount payable.

2.11 Provisions for other liabilities and charges

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

2.12 Leases

The Society assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

(a) As lessee

The Society applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Society recognises lease liabilities representing the obligations to make lease payments and right-of-use assets representing the right to use the underlying leased assets.

Right-of-use assets

The Society recognises right-of-use assets at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use assets are measured at cost which comprises the initial measurement of lease liabilities adjusted of any lease payments made at or before the commencement date and lease incentive received. Any initial direct costs that would not have been incurred if the lease had not been obtained are added to the carrying amount of the right-of-use assets.

2. Significant accounting policies (Cont'd)

2.12 Leases (Cont'd)

(a) As lessee (Cont'd)

Right-of-use assets (Cont'd)

These right-of-use assets is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term.

If ownership of the leased asset transfers to the Society at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment. The accounting policy for impairment is disclosed in Note 2.6. The Society's right-of-use assets are presented within "Property, plant and equipment" as disclosed in Note 14.

Lease liabilities

The initial measurement of lease liability is measured at the present value of the lease payments discounted using the implicit rate in the lease, if the rate can be readily determined. If that rate cannot be readily determined, the Society shall use its incremental borrowing rate.

Lease payments include the following:

- Fixed payment (including in-substance fixed payments), less any lease incentives receivables;
- Variable lease payment that are based on an index or rate, initially measured using the index or rate as at the commencement date;
- Amount expected to be payable under residual value guarantees;
- The exercise price of a purchase option if it is reasonably certain to exercise the option; and
- Payment of penalties for terminating the lease, if the lease term reflects the Society exercising that option.

In calculating the present value of lease payments, the Society uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increase to reflect the accretion of interest and reduced for the lease payments made.

Lease liability is measured at amortised cost using the effective interest method. Lease liability shall be remeasured when:

- There is a change in future lease payments arising from changes in an index or rate;
- There is a change in the Society's assessment of whether it will exercise an extension option; or
- There are modifications in the scope or the consideration of the lease that was not part of the original term.

Lease liability is remeasured with a corresponding adjustment to the right-of-use asset, or is recorded in the statement of financial activities if the carrying amount of the right-of-use asset has been reduced to zero.

The Society's lease liabilities are disclosed in Note 18.

2. Significant accounting policies (Cont'd)

2.13 Leases (Cont'd)

(a) As lessee (Cont'd)

Lease liabilities (Cont'd)

The Society has applied the amendment to FRS 116 Leases: Covid-19-Related Rent Concessions. The Society applies the practical expedient allowing it not to assess whether a rent concession related to COVID-19 is a lease modification. The Society applies the practical expedient consistently to contracts with similar characteristics and in similar circumstances. For rent concessions in leases to which the Society chooses not to apply the practical expedient, or that do not qualify for the practical expedient, the Society assesses whether there is a lease modification.

Short-term leases and leases of low-value assets

The Society applies the short-term lease recognition exemption to its short-term leases of office premise (i.e. those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on straight-line basis over the lease term.

Variable lease payments

Variable lease payments that are not based on an index or a rate are not included as part of the measurement and initial recognition of the lease liability. The Society shall recognise those lease payments in the statement of financial activities in the periods that triggered those lease payments.

2.13 Borrowing costs

All borrowing costs that are not directly attributable to the acquisition, construction or production of a qualifying asset are recognised in profit or loss in the period in which they are incurred.

2.14 Borrowings

Borrowings are initially recognised at their fair values (net of transaction costs) and subsequently carried at amortised cost. Any difference between the proceeds (net of transaction costs) and their redemption values is recognised in the statement of financial activities over the period of borrowings using the effective interest method.

Borrowings, which are due to be settled within twelve months after the reporting date, are included in current borrowings in the statement of financial position.

2. Significant accounting policies (Cont'd)**2.16 Employee compensation (Cont'd)****2.16.1 Defined contribution plans**

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

2.16.2 Short-term employee benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the Society has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee, and the obligation can be estimated reliably.

2.17 Fund

Restricted fund balances are restricted by outside sources and may only be utilised in accordance with the purposes for which they are established. Designated funds are earmarked for specific purposes and are largely made up of funds allocated at the discretion of the Management committee. These designated funds are treated as restricted funds as they contain funds restricted by outside sources.

The Management Committee retains full control over the use of unrestricted funds for any of the Society's purposes.

2.18 Contingencies

Contingent liabilities are not recognised in the financial statements. They are disclosed unless the possibility of an outflow of resources embodying economic benefits is remote. A contingent asset is not recognised in the financial statements but disclosed when an inflow of economic benefit is probable.

2.19 Events after the reporting date

Event after the reporting date that provide additional information about the Society's position at the reporting date (adjusting events) are reflected in the financial statements. Event after the reporting date that are not adjusting events are disclosed in the notes to the financial statements when material.

3. Significant accounting judgements and estimates

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

3.1 Judgements made in applying accounting policies

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

Government grants

Grants to meet operating expenses are recognised as income in the income and expenditure statement on the accrual basis in the year these operating expenses were incurred and there is reasonable assurance that the Society will comply with the conditions attached to it. For certain grants, the agencies reserve the right to withdraw, withhold or reduce the amount of any funds approved but not yet disbursed or to call for the refund of all funds which have been disbursed to the Society if the conditions are not met.

3.2 Key sources of estimation uncertainty

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

Useful lives of property, plant and equipment

Management determines the estimated useful lives and the related depreciation for its property, plant and equipment based on the period over which the property, plant and equipment are expected to provide economic benefits. Management's estimation of the useful lives of property, plant and equipment is based on collective assessment of industry practice, internal technical evaluation and experience with similar assets.

The estimation of the useful lives of the property, plant and equipment could change significantly due to physical wear and tear, technical or commercial obsolesce and legal or other limits on the use of property, plant and equipment. The depreciation is increased where useful lives are less than previously estimated lives.

The carrying value of property, plant and equipment as of 31 March 2022 and 2021 are disclosed in Note 14 of these financial statements.

Based on Management's assessment, no change in the estimated useful lives of property, plant and equipment is required as of 31 March 2022 and 2021.

3. Significant accounting judgements and estimates (Cont'd)

3.2 Key sources of estimation uncertainty (Cont'd)

Impairment of property, plant and equipment

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

4. Income tax

The Society is a charity registered under the Charities Act, Chapter 37 since 11 January 2005. Consequently, the income of the Society is exempted from tax under the provisions of Section 13(1) of the Income Tax Act, Chapter 134.

5. Revenue from contracts with customers

(a) Disaggregation of revenue from contracts with customers

	2022 S\$	2021 S\$
Revenue from:		
Donation		
- Tax exempt	0	0
- Non-tax exempt	1,300	0
	<u>1,300</u>	<u>0</u>
Programme fees	24,292	12,050
Service fees	159,775	85,200
	<u>184,067</u>	<u>97,250</u>
Timing of transfer of services		
- At a point in time	25,592	12,050
- Over the time	159,775	85,200
	<u>185,367</u>	<u>97,250</u>

(b) Contract liabilities

	2022 S\$	2021 S\$
Amounts received in advance for Gala Dinner event/ programme fee	<u>396</u>	<u>1,221</u>

(i) Income recognised in relation to contract liabilities

	2022 S\$	2021 S\$
Revenue recognised in current period that was included in contract liabilities balance at the beginning of the year	<u>825</u>	<u>13,424</u>

The contract liabilities relate to the ticket sales for Gala Dinner fundraising event and programme fees received in advance. Revenue will be recognised when the events/programmes are held.

No significant changes in contract liabilities mainly due to the absence of Gala Dinner in 2021 due to the Covid-19 pandemic.

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6. Donations

	2022						
	Unrestricted fund	Restricted funds					
	General fund	OCP Asia (Animal Exhibits)	Management of Wildlife Encounter Services	Wildlife Campaign Initiatives	CFS - Vegetable Garden	Others	AXA XL Regional Grant
	S\$	S\$	S\$	S\$	S\$	S\$	S\$
<u>Tax deductible donations</u>							
<u>Voluntary income</u>							
Donations	657,636	0	0	0	0	0	0
<u>Activities for generating funds</u>							
Fund raising income	7,705	0	0	0	0	0	0
	665,341	0	0	0	0	0	0
<u>Non-tax deductible donations</u>							
<u>Voluntary income</u>							
Donations	170,443	0	0	0	0	432	0
<u>Activities for generating funds</u>							
Fund raising income	12,767	0	0	0	0	2,000	0
	180,210	0	0	0	0	2,432	0
	848,551	0	0	0	0	2,432	0

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6. Donations (Cont'd)

	2021						
	Unrestricted fund	Restricted funds					
	General fund	OCP Asia (Animal Exhibits)	Management of Wildlife Encounter Services	Wildlife Campaign Initiatives	CFS - Vegetable Garden	Others	AXA XL Regional Grant
	S\$	S\$	S\$	S\$	S\$	S\$	S\$
<u>Tax deductible donations</u>							
<u>Voluntary income</u>							
Donations	845,099	0	0	0	0	4,235	0
<u>Activities for generating funds</u>							
Fund raising income	992	0	0	0	0	0	0
	846,091	0	0	0	0	4,235	0
<u>Non-tax deductible donations</u>							
<u>Voluntary income</u>							
Donations	159,059	0	0	0	0	2,342	0
<u>Activities for generating funds</u>							
Fund raising income	9,993	0	0	0	0	0	0
	169,052	0	0	0	0	2,342	0
	1,015,143	0	0	0	0	6,577	0

The donations were allocated as follows:

	2022	2021
	S\$	S\$
Donations	828,511	1,010,735
Fund raising income	22,472	10,985
	<u>850,983</u>	<u>1,021,720</u>

During the financial year, the Society issued tax-deductible receipts, for donations totalling S\$667,734 (2021: S\$832,155) pursuant to its Institutions of a Public Character ("IPC") status.

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7. Fees

		2022					
		Unrestricted fund	Restricted funds				
		General fund	OCP Asia (Animal Exhibits)	Management of Wildlife Encounter Services	Wildlife Campaign Initiatives	CFS - Vegetable Garden	AXA XL Regional Grant
		S\$	S\$	S\$	S\$	S\$	S\$
Programme fees		24,292	0	0	0	0	0
Service fees		159,775	0	0	0	0	0
		184,067	0	0	0	0	0
		2021					
		Unrestricted fund	Restricted funds				
		General fund	OCP Asia (Animal Exhibits)	Management of Wildlife Encounter Services	Wildlife Campaign Initiatives	CFS - Vegetable Garden	AXA XL Regional Grant
		S\$	S\$	S\$	S\$	S\$	S\$
Programme fees		12,050	0	0	0	0	0
Service fees		85,200	0	0	0	0	0
		97,250	0	0	0	0	0

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8. Grants

2022							
Unrestricted fund	Restricted funds						
General fund	OCP Asia (Animal Exhibits)	Management of Wildlife Encounter Services	Wildlife Campaign Initiatives	CFS - Vegetable Garden	Others	AXA XL Regional Grant	Total unrestricted and restricted funds
S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
Bicentennial Community Fund	0	0	0	0	0	0	0
Mgmt of Wildlife Encounters Services	0	0	0	0	0	0	0
AXA XL Regional Grant	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
2021							
Unrestricted fund	Restricted funds						
General fund	OCP Asia (Animal Exhibits)	Management of Wildlife Encounter Services	Wildlife Campaign Initiatives	CFS - Vegetable Garden	Others	AXA XL Regional Grant	Total unrestricted and restricted funds
S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
Bicentennial Community Fund	400,000	0	0	0	0	0	400,000
Mgmt of Wildlife Encounters Services	0	0	56,000	0	0	0	56,000
AXA XL Regional Grant	0	0	0	0	0	(3,531)	(3,531)
	400,000	0	56,000	0	0	(3,531)	452,469

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9. Animal protection programme expenses

		2022						
		Unrestricted fund		Restricted funds				
Note	General fund	OCP Asia (Animal Exhibits)	Management of Wildlife Encounter Services	Wildlife Campaign Initiatives	CFS - Vegetable Garden	Others	AXA XL Regional Grant	Total unrestricted and restricted funds
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
<u>Campaigns</u>								
	Local expenses	8,087	0	0	4	0	0	8,091
	Salary	102,678	0	0	0	0	0	102,678
	Staff development and training	697	0	0	0	0	0	697
	CPF contributions and SDL	17,802	0	0	0	0	0	17,802
14	Depreciation of property, plant and equipment	232	0	0	0	0	0	232
	Miscellaneous	556	0	0	0	0	0	556
		130,052	0	0	4	0	0	130,056
<u>Education and community outreach</u>								
	Local expenses	4,464	0	0	0	0	1,114	5,578
	Foreign worker levy	0	0	0	0	0	0	0
	Salary	76,475	0	0	0	0	0	76,475
	Staff development and training	66	0	0	0	0	0	66
	CPF contributions and SDL	12,853	0	0	0	0	0	12,853
14	Depreciation of property, plant and equipment	10,300	0	0	0	0	0	10,300
	Project expenses	2,793	0	0	0	0	0	2,793
	Miscellaneous	908	0	0	0	0	18	926
		107,859	0	0	0	0	1,132	108,991

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9. Animal protection programme expenses (Cont'd)

		2022						
		Unrestricted fund		Restricted funds				
Note	General fund	OCP Asia (Animal Exhibits)	Management of Wildlife Encounter Services	Wildlife Campaign Initiatives	CFS - Vegetable Garden	Others	AXA XL Regional Grant	Total unrestricted and restricted funds
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
<u>Wildlife rescue</u>								
Local expenses	178,868	0	0	0	274	0	221	179,363
Foreign worker levy	24,254	0	0	0	0	0	0	24,254
Salary	374,858	0	0	0	0	0	0	374,858
Staff development and training	49	0	0	0	0	0	0	49
CPF contributions and SDL	47,077	0	0	0	0	0	0	47,077
Depreciation of property, plant and equipment	14 15,979	0	0	0	0	0	1,177	17,156
Amortisation of right-of-use asset	14 19,837	0	0	0	0	0	0	19,837
Interest paid	3,361	0	0	0	0	0	0	3,361
Miscellaneous	4,991	0	0	0	0	0	0	4,991
	<u>669,274</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>274</u>	<u>0</u>	<u>1,398</u>	<u>670,946</u>
Total cost of charitable activities	<u>907,185</u>	<u>0</u>	<u>0</u>	<u>4</u>	<u>274</u>	<u>1,132</u>	<u>1,398</u>	<u>909,993</u>

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9. Animal protection programme expenses (Cont'd)

		2021						
		Unrestricted fund		Restricted funds				
Note	General fund	OCP Asia (Animal Exhibits)	Management of Wildlife Encounter Services	Wildlife Campaign Initiatives	CFS - Vegetable Garden	Others	AXA XL Regional Grant	Total unrestricted and restricted funds
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
<u>Campaigns</u>								
	12,901	10,000	10,619	4,996	0	0	0	38,516
Local expenses								
Salary	114,361	0	38,153	0	0	0	0	152,514
Staff development and training	100	0	0	0	0	0	0	100
CPF contributions and SDL	18,798	0	6,555	0	0	0	0	25,353
Depreciation of property, plant and equipment	14 1,391	0	0	0	0	0	0	1,391
Loss on disposal of motor vehicle	0	0	0	0	0	0	0	0
Miscellaneous	72	0	8,008	0	0	0	0	8,080
	147,623	10,000	63,335	4,996	0	0	0	225,954
<u>Education and community outreach</u>								
	5,326	0	0	0	0	118	0	5,444
Local expenses								
Foreign worker levy	0	0	0	0	0	0	0	0
Salary	87,728	0	0	0	0	0	0	87,728
Staff development and training	0	0	0	0	0	0	0	0
CPF contributions and SDL	14,730	0	0	0	0	0	0	14,730
Depreciation of property, plant and equipment	14 10,300	0	0	0	0	0	0	10,300
Project expenses	1,020	0	0	0	0	1,002	0	2,022
Miscellaneous	215	0	0	0	0	0	0	215
	119,319	0	0	0	0	1,120	0	120,439

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9. Animal protection programme expenses (Cont'd)

		2021						
		Unrestricted fund		Restricted funds				
Note	General fund	OCP Asia (Animal Exhibits)	Management of Wildlife Encounter Services	Wildlife Campaign Initiatives	CFS - Vegetable Garden	Others	AXA XL Regional Grant	Total unrestricted and restricted funds
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
<u>Wildlife rescue</u>								
Local expenses	139,022	0	0	0	0	0	11,047	150,069
Foreign worker levy	23,660	0	0	0	0	0	0	23,660
Salary	311,680	0	0	0	3,648	6,000	0	321,328
Staff development and training	1,117	0	0	0	0	0	0	1,117
CPF contributions and SDL	37,274	0	0	0	629	0	0	37,903
Depreciation of property, plant and equipment	14,287	0	0	0	0	0	392	14,679
Amortisation of right-of-use asset	19,837	0	0	0	0	0	0	19,837
Interest paid	4,354	0	0	0	0	0	0	4,354
Miscellaneous	595	0	0	0	0	0	15,756	16,351
	551,826	0	0	0	4,277	6,000	27,195	589,298
Total cost of charitable activities	818,768	10,000	63,335	4,996	4,277	7,120	27,195	935,691

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10. Administrative expenses

		2022						
		Unrestricted fund		Restricted funds				
Note	General fund	OCP Asia (Animal Exhibits)	Management of Wildlife Encounter Services	Wildlife Campaign Initiatives	CFS - Vegetable Garden	Others	AXA XL Regional Grant	Total unrestricted and restricted funds
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
Accounting fee	30,559	0	0	0	0	0	0	30,559
Audit fee	9,174	0	0	0	0	0	0	9,174
Bank charges	7,388	0	0	0	0	0	0	7,388
CPF contributions and SDL	8,141	0	0	0	0	0	0	8,141
Depreciation of property, plant and equipment	14 83,720	0	0	0	0	0	0	83,720
Written off of property plant and equipment	14 54	0	0	0	0	0	0	54
Amortisation of reinstatement cost	31,279	0	0	0	0	0	0	31,279
Medical expenses	200	0	0	0	0	0	0	200
Miscellaneous expenses	11,040	0	0	0	0	300	0	11,340
Salary	46,166	0	0	0	0	0	0	46,166
Staff development and training	33	0	0	0	0	0	0	33
Telecommunications	1,434	0	0	0	0	0	0	1,434
	<u>229,188</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>300</u>	<u>0</u>	<u>229,488</u>

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10. Administrative expenses (Cont'd)

		2021						
Note	Unrestricted fund		Restricted funds					Total unrestricted and restricted funds
	General fund	OCP Asia (Animal Exhibits)	Management of Wildlife Encounter Services	Wildlife Campaign Initiatives	CFS - Vegetable Garden	Others	AXA XL Regional Grant	
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
	Accounting fee	30,629	0	0	0	0	0	30,629
	Audit fee	6,360	0	0	0	0	0	6,360
	Bank charges	15,991	0	0	0	0	0	15,991
	CPF contributions and SDL	6,411	0	0	0	0	0	6,411
14	Depreciation of property, plant and equipment	83,964	0	0	0	0	0	83,964
	Medical expenses	200	0	0	0	0	0	200
	Miscellaneous expenses	14,639	0	0	0	0	0	14,639
	Salary	40,221	0	0	0	0	0	40,221
	Staff development and training	0	0	0	0	0	0	0
	Telecommunications	2,827	0	0	0	0	0	2,827
	Transport	11	0	0	0	0	0	11
		201,253	0	0	0	0	0	201,253

Animal Concerns Research and Education Society
[UEN. T01SS0121K]

Audited Financial Statements
Financial Year Ended 31 March 2022

11. Staff costs

	2022 S\$	2021 S\$
Salaries and bonuses	600,177	601,791
CPF contributions and SDL	85,873	84,397
Foreign worker levy	24,254	23,660
Staff development and training	845	1,217
	<u>711,149</u>	<u>711,065</u>
The staff costs were allocated as follows:		
• Cost of charitable activities	656,809	664,433
• Governance and administrative costs	54,340	46,632
	<u>711,149</u>	<u>711,065</u>

12. Cash and cash equivalents

	2022 S\$	2021 S\$
Cash at bank	<u>1,087,342</u>	<u>912,671</u>

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

13. Other receivables

	2022 S\$	2021 S\$
Fee receivables	14,100	118,950
Deposits	47,263	36,101
Prepayments	5,741	18,417
	<u>67,104</u>	<u>173,468</u>

Fee receivables are unsecured, non-interest bearing and are normally settle on 30 days' (2021: 30 days') term.

There is no other class of financial assets that is past due and/or impaired.

At the reporting date, the carrying amounts of other receivables approximate their fair values.

Animal Concerns Research and Education Society
[UEN. T01SS0121K]

Audited Financial Statements
Financial Year Ended 31 March 2022

14. Property, plant and equipment

	Motor vehicles S\$	Office equipment S\$	Furniture and fixtures S\$	Quarantine assets S\$	Right-of- use assets S\$	Reinstatement Cost S\$	Total S\$
Cost							
At 1 April 2020	193,000	33,418	20,053	9,951	110,757	0	367,179
Additions	0	5,890	1,620	0	0	660,000	667,510
At 31 March 2021	193,000	39,308	21,673	9,951	110,757	660,000	1,034,689
Additions	12,462	12,763	0	4,976	0	0	30,201
Written off	0	(9,885)	(1,197)	(1,926)	0	0	(13,008)
At 31 March 2022	205,462	42,186	20,476	13,001	110,757	660,000	1,051,882
Accumulated depreciation							
At 1 April 2020	109,292	21,724	20,053	9,951	19,837	0	180,857
Depreciation charge	19,300	8,309	225	0	19,837	82,500	130,171
At 31 March 2021	128,592	30,033	20,278	9,951	39,674	82,500	311,028
Depreciation charge	19,597	7,942	540	830	19,837	82,500	131,246
Written off	0	(9,885)	(1,197)	(1,926)	0	0	(13,008)
At 31 March 2022	148,189	28,090	19,621	8,855	59,511	165,000	429,266
Carrying amount							
31 March 2021	64,408	9,275	1,395	0	71,083	577,500	723,661
31 March 2022	57,273	14,096	855	4,146	51,246	495,000	622,616

During the financial year, the Society acquired property, plant and equipment with an aggregate cost of S\$30,201 (2021: S\$667,510). Cash payments of S\$30,201 (2021: S\$7,510) were made to purchase property, plant and equipment. This included S\$3,130 (2021: S\$5,890) donations received from donors for the sponsor on the acquisition of equipment as disclosed in Note 16.

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

The breakdown of depreciation charges as follows:

	2022 S\$	2021 S\$
Under General Fund:		
- Animal protection programme expenses campaign	232	1,391
- Education and community outreach	10,300	10,300
- Wildlife rescue	36,994	34,516
- Administrative expenses	83,720	83,964
	<u>131,246</u>	<u>130,171</u>

15. Other payables

	2022 S\$	2021 S\$
Current liabilities		
Accrued expenses	31,601	28,545
Provision for unutilised leaves	26,542	25,241
Other payables	17,995	12,156
	<u>76,138</u>	<u>65,942</u>
Non-current liabilities		
Provision for reinstatement costs	502,497	471,218
	<u>578,635</u>	<u>537,160</u>

At the reporting date, the carrying amounts of other payables approximate their fair values.

16. Deferred capital grant

	2022 S\$	2021 S\$
At beginning of financial year	72,139	92,094
Deferred capital grant received	3,130	5,890
Amortisation of deferred capital grant	(23,211)	(25,845)
At end of financial year	<u>52,058</u>	<u>72,139</u>

During the year ended 31 March 2022, the Society received donations amounting to S\$3,130 for the sponsorship in purchase of 2 units brand new Rcom bird brooder and used TLC-50 intensive care unit for wildlife purpose. The cost of office equipment have been capitalised under property, plant and equipment as disclosed in Note 14.

During the year ended 31 March 2021, the Society received donations amounting to S\$5,890 for the sponsorship in purchase of a brand new hand held pulse oximeter and stainless steel cabinet - table for wildlife purpose. The cost of office equipment have been capitalised under property, plant and equipment as disclosed in Note 14.

17. Deferred income

This relates to donations received for the rescue van – GBF8590E. This deferred income is to recognised as income in subsequent accounting periods when the maintenance expenses incurred for the rescue van. During the year, there are repair and maintenance expenses incurred for the rescue van amounting to S\$NIL (2021: S\$411) and fuel charges amounting S\$500 (2021: S\$NIL), and this was utilised against the deferred income account.

	2022 S\$	2021 S\$
At beginning of financial year	0	410
Deferred income received	6,679	7,641
Utilisation of deferred income	(5,321)	(8,051)
At end of financial year	<u>1,358</u>	<u>0</u>

18. Lease liabilities

	2022 S\$	2021 S\$
Current	20,516	19,469
Non-current	<u>34,764</u>	<u>55,280</u>
	<u>55,280</u>	<u>74,749</u>

	2022 S\$	2021 S\$
Amount recognised in profit or loss:		
Depreciation of right-of-use assets	19,837	19,837
Interest expense on lease liabilities	<u>3,361</u>	<u>4,354</u>
Total amount recognised in profit or loss	<u>23,198</u>	<u>24,191</u>

Total cash outflow:

The Society had total cash outflows for leases of S\$22,830 in 2022 (2021: S\$22,829).

A reconciliation of liabilities arising from financing activities is as follows:

	1 April 2021 S\$	Addition S\$	Cash flows S\$	Non-cash changes Accretion of interests S\$	Other S\$	31 March 2022 S\$
Liabilities						
Lease liabilities						
- current	19,469	0	(22,830)	3,361	20,516	20,516
- non-current	<u>55,280</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(20,516)</u>	<u>34,764</u>

	1 April 2020 S\$	Addition S\$	Cash flows S\$	Non-cash changes Accretion of interests S\$	Other S\$	31 March 2021 S\$
Liabilities						
Lease liabilities						
- current	18,475	0	(22,829)	4,354	19,469	19,469
- non-current	<u>74,749</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(19,469)</u>	<u>55,280</u>

19. General Fund

The General Fund are expendable at the discretion of the Management Committee in furtherance of the Society's objects and purposes.

20. OCP Asia (Animal Exhibits)

This fund is a donation from OCP Asia. The fund is to be used to produce animal exhibits for ACRES's outreach programme. The new animal exhibits will profile the animals' behaviours and depict them in a realistic setting, allowing members of public to better grasp of the general behaviours of commonly sighted wildlife and the impact of our actions and habits

21. Management of wildlife encounter services

This is under the AVA First Responder Protocol (RF1201) fund. The grant is awarded for the purpose of managing wildlife encounters and monitoring human-wildlife conflict hotspots, in collaboration with then-AVA/NParks.

22. Wildlife campaign initiatives

This fund is a donation from Hong Leong foundation to support wildlife campaign initiatives for an outreach event, "Wild and Us", which will be held on 6 March 2021 at Scape.

23. CFS – Vegetable Garden

This fund is a donation from the Community Foundation of Singapore. It is used for the ACRES Vegetable Garden and plants for enclosures.

24. AXA XL Regional Grant

This fund is from the AXA XL Regional Grants Program. It is to be used for the following: (i) to erect sturdy custom-designed outdoor enclosures to create an iguana sanctuary; and (ii) volunteer training and educational talks for AXA XL staff members.

25. Related party transactions

(a) Related party transactions and balances

There was no transaction between the Society and related party for the financial years ended 31 March 2022 and 31 March 2021.

(b) Key management personnel compensation

The remuneration of key management personnel compensation for the financial year was as follows:

	2022 S\$	2021 S\$
<u>Executives' remuneration</u>		
Salaries, allowance and bonuses	110,023	121,492
CPF and SDL contributions	<u>18,967</u>	<u>20,950</u>
	<u>128,990</u>	<u>142,442</u>
	Number of key personnel	Number of key personnel
No. of executives of the Society in remuneration bands:		
- Below S\$100,000	<u>2</u>	<u>3</u>

At the reporting date, none of the Management Committees received any remuneration from the Society.

26. Financial instruments

The carrying amounts of financial assets and liabilities at amortised costs at the reporting date are as follows:

	2022 S\$	2021 S\$
Financial assets		
Cash and cash equivalents	1,087,342	912,671
Other receivables (excluding prepayments)	<u>61,363</u>	<u>155,051</u>
	<u>1,148,705</u>	<u>1,067,722</u>
Financial liabilities		
Other payables	578,635	537,160
Lease liabilities	<u>55,280</u>	<u>74,749</u>
	<u>633,915</u>	<u>611,909</u>

27. Financial risk management

The Society is mainly exposed to credit risk, interest rate risk, and liquidity risk.

Risk management is carried out under policies approved by the Management Committee. The Management Committee reviews and agrees on policies and procedures for management of these risks.

27.1 Credit risk

Credit risk is the potential financial loss resulting from the customer defaulting on its contractual obligations to the Society.

The Society has minimal exposure to credit risks due to the nature of its activities.

27.2 Liquidity risk

Liquidity risk is the risk that the Society will encounter difficulty in meeting its financial obligations due to shortage of funds. The Society exposure to liquidity risk arises primarily from mis-matches of the maturities of financial assets or liabilities.

Management monitors and ensures that the Society maintains a level of cash and cash equivalents deemed adequate to finance the Society's operations.

The table below summarises the maturity profile of the Society's financial assets and liabilities at the end of the reporting period based on the contractual undiscounted repayment obligations:

	Within one year S\$	Later than one year but not later than five years S\$	Total S\$
2022			
Financial assets			
Cash and cash equivalents	1,087,342	0	1,087,342
Other receivables (excluding prepayments)	61,363	0	61,363
	<u>1,148,705</u>	<u>0</u>	<u>1,148,705</u>
Financial liabilities			
Other payables	(76,138)	(502,497)	(578,635)
Lease liabilities	(22,829)	(36,147)	(58,976)
	<u>(98,967)</u>	<u>(538,644)</u>	<u>(637,611)</u>
Net financial assets/(liabilities)	<u>1,049,738</u>	<u>(538,644)</u>	<u>511,094</u>
2021			
Financial assets			
<u>Loans and receivables</u>			
Cash and cash equivalents	912,671	0	912,671
Other receivables (excluding prepayments)	155,051	0	155,051
	<u>1,067,722</u>	<u>0</u>	<u>1,067,722</u>
Financial liabilities			
Other payables	(65,942)	(471,218)	(537,160)
Lease liabilities	(22,830)	(58,976)	(81,806)
	<u>(88,772)</u>	<u>(530,194)</u>	<u>(618,966)</u>
Net financial assets/(liabilities)	<u>978,950</u>	<u>(530,194)</u>	<u>448,756</u>

27. Financial risk management (Cont'd)

27.3 Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of the Society's financial instruments will fluctuate because of changes in market interest rates. The Society's exposure to interest rate risk arises primarily from their borrowing.

The Society does not expect any significant effect on the Society's profit or loss arising from the effects of reasonably possible changes to interest rates on interest bearing financial instruments at the end of the financial year.

Sensitivity analysis for interest rate risk

At the reporting date, the interest rate profile of the Society's interest-bearing financial instruments was as follows:

	2022 S\$	2021 S\$
Fixed rate instruments		
<u>Financial liabilities</u>		
Lease liabilities	55,280	74,749

The sensitivity analysis is based on changes in the interest rates of variable rate financial instruments.

Sensitivity analysis for interest rate risk is not presented as the Society do not have significant exposure to market risk for changes in interest rate.

At the reporting date, the Society does not have variable rate interest-bearing financial instruments.

28. Fair values

As at 31 March 2022, the carrying amounts of the financial assets and liabilities recorded in the financial statements of the Society approximate their fair values due to their short-term nature.

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

29. Fund raising expenses

	2022 S\$	2021 S\$
Total fund raising income and sponsorship	22,472	10,985
Total direct costs of fund raising expenses	615	1,589
Percentage of direct fund raising expenses over fund raising income and sponsorship	3%	14%

30. Management of conflict of interest

During the current and previous financial year, none of the Management Committee received any remuneration from the Society.

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

31. Reserve position and policy

The Society's reserve position (excluding non-current assets) for financial year ended 31 March 2022 and 2021 are as follows:

		2022	2021	Increase/ (decrease)
		S\$'000	S\$'000	%
A	Unrestricted Fund			
	General Fund	1,082	1,118	(3)
B	Restricted Funds			
	OCP Asia (Animal Exhibits)	0	0	N/A
	Management of Wildlife Encounter Svcs	0	0	N/A
	Wildlife Campaign Initiatives	0	0	N/A
	CFS - Vegetable Garden	0	0	N/A
	Others	6	5	20
	AXA XL Regional Grant	1	1	N/A
C	Endowment Fund	N/A	N/A	N/A
D	Total Funds	1,089	1,122	(3)
E	Total Annual Operating Expenditure	1,140	1,139	(1)
F	Ratio of Funds to Annual Operating Expenditure (A/E)	0.95	0.98	

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 Generating Funds, Cost of Charitable Activities and Governance and Administration costs.

The Society's Reserve Policy is as follows:

The reserves of the Society provide financial stability and the means for the development of the Society's activities. The Management Committee intends to maintain the reserves at a level sufficient for its operating needs. The Society reviews the level of reserves regularly for the Society's continuing obligations.

32. Comparative figures

Certain reclassifications have been made to the comparative information to enhance comparability with current year's cash flows.

The following reclassification has been made:

31.03.2021

	As previously reported S\$	Reclassification S\$	As reclassified S\$
<u>Statement of comprehensive income</u>			
<u>Income from generated funds</u>			
<u>Voluntary income</u>			
Grants	615,887	(163,418)	452,469
<u>Other income</u>			
Jobs Support Scheme	0	153,319	153,319
Foreign Worker Levy Rebate	0	6,000	6,000
Enhanced Wage Credit Scheme	0	2,712	2,712
Special Employment Credit	0	560	560
Jobs Growth Incentive	0	827	827
<u>Statement of financial position</u>			
<u>Current liabilities</u>			
Other payables	537,160	(471,218)	65,942
<u>Non-current liabilities</u>			
Other payables	0	471,218	471,218
<u>Statement of cash flows</u>			
Net cash generated from operating activities	677,327	647,958	1,325,285
Net cash used in investing activities	6,021	(660,000)	(653,979)

33. Impact of Covid-19 (Coronavirus Disease)

The COVID-19 pandemic has affected almost all countries of the world, and resulted in border closures, production stoppages, workplace closures, movement controls and other measures imposed by the various governments. The Society's significant operations are in Singapore which have been affected by the spread of COVID-19 since 2021. Management summarises the impact of COVID-19 as below on the Society's financial performance reflected in this set of financial statements for the year ended 31 March 2022:

- i. The Society has assessed that the going concern basis of preparation for this set of financial statements remains appropriate. The Management are continuously monitoring the COVID-19 pandemic situation and will take further action as necessary in response to the service disruption.
- ii. The government has also implemented assistance measures which might mitigate some of the impact of COVID-19 on the Society's results and liquidity.

As the global COVID-19 situation remains fluid as at the date these financial statements were authorised for issuance, the Society cannot reasonably ascertain the full extent of the probable impact of the COVID-19 disruptions on its operating and financial performance for the next financial period. If the situation persists beyond management's current expectations, the Society's assets may be subject to further write downs in the subsequent financial periods.

34. Authorisation of financial statements

The financial statements for the financial year ended 31 March 2022 were authorised for issue in accordance with a resolution of the Management Committee of the Society on 20 September 2022.

Date: 20 September 2022

Fiducia LLP

Public Accountants and
Chartered Accountants of Singapore
71 Ubi Crescent
Excalibur Centre #08-01
Singapore 408571

Dear Sirs,

**LETTER OF REPRESENTATION
AUDIT FOR THE FINANCIAL YEAR ENDED 31 MARCH 2022**

This representation letter is provided in connection with your audit of the financial statements of **Animal Concerns Research and Education Society** (the "Society") for the financial year ended 31 March 2022 for the purpose of expressing an opinion as to whether the financial statements are properly drawn up so as to present fairly, in all material respects, the state of affairs of the Society as at 31 March 2022 and the results, changes in funds and cash flows of the Society for the year then ended in accordance with the provisions of the Societies Act 1966 (the "Societies Act"), the Charities Act 1994 and other relevant regulations (the "Charities Act and Regulations") and Financial Reporting Standards in Singapore ("FRSs").

We confirm that the following representations are made on the basis of enquiries of the Management and staff with relevant knowledge and expertise (and with appropriate supporting documents) sufficient to satisfy ourselves that we can properly make these representations which are true to the best of our knowledge and belief, that they accurately reflect the representations made to you by the Management Committee during the course of your audit.

Financial statements and financial records

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement, for the preparation of the financial statements in accordance therewith. We have approved the financial statements.
2. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
3. The effects of summary of audit differences are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the summary of audit differences is attached to this letter.
4. We confirm that each element of the financial statements is properly classified, described and disclosed in accordance with the FRSs.
5. The financial records have been kept so as to be sufficient to enable the financial statements to be prepared and audited and other records and registers required by the Societies Act have been properly kept and are up-to-date.

Fraud

6. We acknowledge that we are responsible for the design, implementation and maintenance of internal controls to prevent and detect fraud or error. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud is low.

Fraud (Cont'd)

7. We believe that the Society has a system of internal controls adequate to provide reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition; and transactions are properly authorised and that they are recorded as necessary to enable the preparation of accurate financial statements in accordance with the FRSs that are free from material misstatement, whether due to fraud or error and to maintain accountability of assets.
8. We confirm that we understand that the term "fraud" includes misstatements resulting from fraudulent financial reporting and misstatements resulting from misappropriation of assets. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - (a) Management;
 - (b) Employees which have significant roles in internal control; or
 - (c) Others where the fraud could have a material effect on the financial statements.
9. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the Society's financial statements communicated by employees, former employees, analysts, regulators or others.

Compliance with laws and regulations

10. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
11. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations that provide a legal framework within which the Society conducts its business and which are central to the Society's ability to conduct its activities.
12. There have been no communications from the Registry of Societies (ROS), Commissioner of Charities and any other authority concerning non-compliance with, or deficiencies in, financial reporting practices.
13. We have disclosed to you that we are not aware of any non-compliance with Anti-Money Laundering and Countering the Financing of Terrorism legislations.

Information provided and completeness of information and transactions

14. We have provided you with:
 - (a) Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
 - (b) Additional information that you have requested from us for the purpose of the audit; and
 - (c) Unrestricted access to persons within the Society from whom you determined it necessary to obtain audit evidence.
15. There are no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
16. We confirm that all accounting books and records have been made available to you for the purposes of your audit, and that all transactions undertaken by the Society have been properly recorded in the accounting records and are reflected in the financial statements. All other records and related information, including resolutions and minutes of all Management Committee' meetings, have been made available to you.

Information provided and completeness of information and transactions (Cont'd)

17. We have disclosed to you, and the Society has complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.

Functional currency

18. The Management has determined that the Society's functional currency is Singapore Dollar. It is the currency of the primary economic environment where the Society operates.

Property, plant and equipment

19. The Society has satisfactory title to all property, plant and equipment included in the financial statements and the assets were free from any charge.
20. All amounts of expenditure, capitalised in respect of property, plant and equipment as detailed in the financial statements, represent expenditure incurred in acquiring additional assets or improving existing assets. No expenditure capitalised is of a revenue nature.
21. There are no agreements to purchase assets previously sold and no options to purchase property or equipment of material amounts.
22. The carrying amounts at which property, plant and equipment are stated in the financial statements are arrived at: -
- (a) after taking into account all capital expenditure incurred and eliminating the cost and accumulated depreciation or amortisation of any sales or disposals during the year and;
 - (b) after providing depreciation and amortisation sufficient to reduce the carrying amount of each asset to its residual value at the end of its estimated useful life at rates which are consistent with those since the date of incorporation.
23. At the reporting date there are no future capital expenditure authorised by the Management Committee but not provided in the financial statements.

Other receivables

24. On realisation in ordinary course of the Society's activities, the other receivables in the statement of financial position are expected to produce at least the amounts at which they are stated, and do not include any amounts which are expected to be collected or realised after one year. In particular, adequate provision has been made for all amounts owing to the Society, which are known to be or are expected to be irrecoverable.

Liabilities and contingencies

25. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed and accounted for in accordance with the FRSs.
26. We confirm that the Society has not contracted for any capital expenditure other than those disclosed in the audited financial statements.

Statement of financial activities

27. Any expenditure included in the financial statements was properly made in connection with the carrying on of the Society's activities.
28. The results for the period were not materially affected by: -
- (a) items of an abnormal character;
 - (b) any change in accounting principles adopted since the previous accounting date;
 - (c) any item of an unusual nature or value;
 - (d) the absence from the financial statements of any material item usually included therein;
 - (e) transactions of a sort not usually undertaken by the Society; and
29. All income to which the Society is entitled and in particular all donations and grants, income from events and membership fees has been brought into the financial statements.

Related party transactions

30. All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of FRSs.
31. In addition to the related party information disclosed elsewhere in the financial statements, the following transactions with related party took place at terms agreed between the parties during the financial year:

Name of related party	Relationship	Nature of transactions
Kalai Vanan S/O Balakrishnan	Co-CEO	- Remuneration
Anbarasi Boopal	Co-CEO	- Remuneration

32. We confirm that at no time during the financial year has the Society had any arrangement, transaction or agreement to provide a loan to a Management Committee member of the Society or of a related Society or to enter into any guarantee or provide any security in connection with a loan made to such a Management Committee member by any other person.

Subsequent events

33. We confirm that there have been no events that require disclosing or which would materially affect the amounts in the financial statements, other than those disclosed in the notes to the audited financial statements.
34. Should any such material events occur before the date of the audit report we shall advise you accordingly.

Significant accounting judgements and estimates

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

Judgements made in applying accounting policies

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

Government grants

Grants to meet operating expenses are recognised as income in the income and expenditure statement on the accrual basis in the year these operating expenses were incurred and there is reasonable assurance that the Society will comply with the conditions attached to it. For certain grants, the agencies reserve the right to withdraw, withhold or reduce the amount of any funds approved but not yet disbursed or to call for the refund of all funds which have been disbursed to the Society if the conditions are not met.

Key sources of estimation uncertainty

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

Useful lives of property, plant and equipment

Management determines the estimated useful lives and the related depreciation for its property, plant and equipment based on the period over which the property, plant and equipment are expected to provide economic benefits. Management's estimation of the useful lives of property, plant and equipment is based on collective assessment of industry practice, internal technical evaluation and experience with similar assets.

The estimation of the useful lives of the property, plant and equipment could change significantly due to physical wear and tear, technical or commercial obsolesce and legal or other limits on the use of property, plant and equipment. The depreciation is increased where useful lives are less than previously estimated lives.

Based on Management's assessment, no change in the estimated useful lives of property, plant and equipment is required as of 31 March 2022 and 2021.

Key sources of estimation uncertainty (Cont'd)Impairment of property, plant and equipment

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

Financial instruments

The carrying amounts of financial assets and liabilities at amortised costs at the reporting date are as follows:

	2022 S\$	2021 S\$
Financial assets		
Cash and cash equivalents	1,087,342	912,671
Other receivables (excluding prepayments)	61,363	155,051
	<u>1,148,705</u>	<u>1,067,722</u>
Financial liabilities		
Other payables	578,635	537,160
Lease liabilities	55,280	74,749
	<u>633,915</u>	<u>611,909</u>

Financial risk management

38. The Society's activities are mainly exposed to interest rate risk, credit risk and liquidity risk.
39. Risk management is carried out under policies approved by the Management Committee. The Management Committee provides written principles for overall risk management, as well as written policies covering specific areas, such as interest rate risk, credit risk and liquidity risk use of derivative financial instruments and investing excess liquidity.

Credit risk

40. Credit risk refers to the risk that the counterparty will default on its contractual obligations resulting in financial loss to the Society.
41. The Society has minimal exposure to credit risks due to the nature of its activities.

Liquidity risk

42. Liquidity risk is the risk that the Society will encounter difficulty in meeting its financial obligations due to shortage of funds. The Society exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets or liabilities.
43. Management monitors and ensures that the Society maintains a level of cash and cash equivalents deemed adequate to finance the Society's operations.
44. The table below summarises the maturity profile of the Society's financial assets and liabilities at the end of the reporting period based on the contractual undiscounted repayment obligations:

	Within one year S\$	Later than one year but not later than five years S\$	Total S\$
2022			
Financial assets			
Cash and cash equivalents	1,087,342	0	1,087,342
Other receivables (excluding prepayments)	61,363	0	61,363
	<u>1,148,705</u>	<u>0</u>	<u>1,148,705</u>
Financial liabilities			
Other payables	(76,138)	(502,497)	(578,635)
Lease liabilities	(22,829)	(36,147)	(58,976)
	<u>(98,967)</u>	<u>(538,644)</u>	<u>(637,611)</u>
Net financial assets/(liabilities)	<u>1,049,738</u>	<u>(538,644)</u>	<u>511,094</u>
2021			
Financial assets			
<u>Loans and receivables</u>			
Cash and cash equivalents	912,671	0	912,671
Other receivables (excluding prepayments)	155,051	0	155,051
	<u>1,067,722</u>	<u>0</u>	<u>1,067,722</u>
Financial liabilities			
Other payables	(65,942)	(471,218)	(537,160)
Lease liabilities	(22,830)	(58,976)	(81,806)
	<u>(88,772)</u>	<u>(530,194)</u>	<u>(618,966)</u>
Net financial assets/(liabilities)	<u>978,950</u>	<u>(530,194)</u>	<u>448,756</u>

Interest rate risk

45. The Society's income 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 reporting date.
46. The Society does not expect any significant effect on the Society's profit or loss arising from the effects of reasonably possible changes to interest rates on interest bearing financial instruments at the end of the financial year.

Sensitivity analysis for interest rate risk

47. At the reporting date, the interest rate profile of the Society's interest-bearing financial instruments was as follows:

	2022 S\$	2021 S\$
Fixed rate instruments		
<u>Financial liabilities</u>		
Lease liabilities	55,280	74,749

48. The sensitivity analysis is based on changes in the interest rates of variable rate financial instruments.
49. Sensitivity analysis for interest rate risk is not presented as the Society do not have significant exposure to market risk for changes in interest rate.
50. At the reporting date, the Society does not have variable rate interest-bearing financial instruments.

Fair values

51. The carrying amounts of the financial assets and liabilities recorded in the financial statements of the Society approximate their fair values due to their short-term nature.
- The fair values of non-current financial liabilities carried at amortised cost are estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Society for similar financial liabilities.

Management of conflict of interest

52. During the current and previous financial year, none of the Management Committee received any remuneration from the Society.
53. Management Committee are required to disclose any interest that they may have, whether directly or indirectly, that the Society may enter into or in any organisations that the Society has dealings with or is considering dealing with; and any personal interest accruing to him as one of the Society's supplier, user of services or beneficiary. Should there be any potential conflict of interest, the affected members may not vote on the issue that was the subject matter of the disclosure. Detailed minutes will be taken on disclosure as well as the basis for arriving at the final decision in relation to the issue at stake.

Reserve position and policy

54. The Society's reserve position (excluding non-current assets) for financial year ended 31 March 2022 and 2021 are as follows:

		2022	2021	Increase / (decrease)
		S\$'000	S\$'000	%
A	Unrestricted Fund			
	General Fund	1,082	1,118	(3)
B	Restricted Fund			
	OCP Asia (Animal Exhibits)	0	0	N/A
	Management of Wildlife Encounter Svcs	0	0	N/A
	Wildlife Campaign Initiatives	0	0	N/A
	CFS - Vegetable Garden	0	0	N/A
	Others	6	5	20
	AXA XL Regional Grant	1	1	N/A
C	Endowment Fund	N/A	N/A	N/A
D	Total Fund	1,089	1,122	(3)
E	Total Annual Operating Expenditure	1,140	1,139	(1)
F	Ratio of Funds to Annual Operating Expenditure (A/E)	0.95	0.98	

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 Generating Funds, Cost of Charitable Activities and Governance and Administration costs.

55. The Society's Reserve Policy is as follows:

The reserves of the Society provide financial stability and the means for the development of the Society's activities. The Management Committee intends to maintain the reserves at a level sufficient for its operating needs. The Society reviews the level of reserves regularly for the Society's continuing obligations.

Impact of Covid-19 (Coronavirus Disease)

56. The COVID-19 pandemic has affected almost all countries of the world, and resulted in border closures, production stoppages, workplace closures, movement controls and other measures imposed by the various governments. The Society's significant operations are in Singapore which have been affected by the spread of COVID-19 since 2021. Management summarises the impact of COVID-19 as below on the Society's financial performance reflected in this set of financial statements for the year ended 31 March 2022:

i. The Society has assessed that the going concern basis of preparation for this set of financial statements remains appropriate. The Management are continuously monitoring the COVID-19 pandemic situation and will take further action as necessary in response to the service disruption.

ii. The government has also implemented assistance measures which might mitigate some of the impact of COVID-19 on the Society's results and liquidity.


Impact of Covid-19 (Coronavirus Disease) (Cont'd)


As the global COVID-19 situation remains fluid as at the date these financial statements were authorised for issuance, the Society cannot reasonably ascertain the full extent of the probable impact of the COVID-19 disruptions on its operating and financial performance for the next financial period. If the situation persists beyond management's current expectations, the Society's assets may be subject to further write downs in the subsequent financial periods.

Authorisation of financial statements

57. The financial statements for the financial year ended 31 March 2022 were authorised for issue in accordance with a resolution of the Management Committee on 20 September 2022.

For and on behalf of the Management Committee,

DocuSigned by:

873B719A2AAE4C7...
Andrew Tay Teck Lee
Secretary

DocuSigned by:

206376B1A3024A0...
Prasanna Rajashekhar Patil
Treasurer

Appendix A

Animal Concerns Research and Education Society				
Year End: 31 March 2022				
Summary of Audit Differences				
Date: 1/4/2021 to 31/3/2022				
Number	Date	Account title	Debit (S\$)	Credit (S\$)
SAD 1	31.03.2022	Other receivables	9,207.76	
		Bank		9,207.76
		<i>Being reclassification of donation receivables as at year end</i>		