



acres

Animal Concerns Research & Education Society

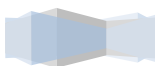
Annual
Report

2016-2017



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INTRODUCTION

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.

In all projects undertaken:

- We aim for the research to result in practical changes for the animals.
- Our approach is Scientific, Creative, Practical and Positive.

ACRES is an animal protection organisation, driven by our concern for animals. We adopt research projects on the use of animals in various fields and use our findings 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.

ACRES ADDRESS: 91 Jalan Lekar Singapore 69891

OUR FOCUS AREAS:

- **WILDLIFE RESCUE & REHABILITATION**





In 2009, we opened the ACRES Wildlife Rescue Centre (AWRC) in Singapore. We now rescue, treat and rehabilitate hundreds of wild animals every year, some from the illegal exotic pet trade and others native to our own forests that are found injured, lost or disorientated. We run our wildlife rescue services 24 hours a day, 365 days a year. The AWRC is a no kill shelter. We also focus on conducting educative rescues and engaging the community towards co-existing with our native wildlife.

▪ **TACKLING THE WILDLIFE TRADE**

Singapore is considered one of the top ten illegal wildlife trading hubs globally. This trade subjects billions of animals to pain and suffering, and threatens to wipe out countless species. At ACRES, we combat this wildlife trade through our 24-hour Wildlife Crime Hotline, undercover investigations, public awareness programmes, joint efforts with the Traditional Chinese Medicine (TCM) industry and collaborations with other NGOs and the government. Our investigations have led to the capture of many wildlife criminals. Our campaigns and engagements with the government have led to vast improvements to national wildlife protection laws.

▪ **HUMANE EDUCATION**

We never forget that the key to ending animal abuse is education. Our talks, roadshows and Humane Education programmes touch a wide cross section of society, from children in kindergarten to the elderly in the heartland, reaching over 100,000 individuals each year. We travel to schools as well as malls, both downtown and in the heartland. And almost every other day, we get a busload of school children visiting our Education Centre and Outdoor Conservation Classroom at the AWRC. Our aim is to encourage empathy, compassion and respect for animals as well as other human beings, and to inspire and empower children to change their world for the better.

▪ **COMMUNITY OUTREACH**

Our volunteer opportunities promote volunteerism in Singapore and create a more caring and compassionate society. We also distribute grants for local animal protection projects, organise conferences and forums and encourage people to become involved in global animal protection campaigns.

▪ **PROMOTING CRUELTY-FREE LIVING**

Through our Cruelty-Free Living educational materials, we raise awareness about a wide range of household products, food items and fashion accessories that are either tested on animals or cause needless suffering and death in animal labs and factory farms. Our aim is to get consumers to make more humane, considerate and compassionate choices in their daily life.

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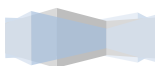


EXECUTIVE BOARD

Position	Name	Date elected
President	Umapathi Thirugnanam	23/07/12
Vice-President		
Treasurer	Pomp Hin Wong	22/07/14
Secretary	Noelle Seet Siok Lin	13/10/2016
Committee member	Andrew Tay Teck Lee	30/06/11
Committee member	Alpana Ahuja	29/09/15

ACRES DIRECTORS

Position	Name	Monthly Salary
Chief Executive	Louis Ng	\$2,500
Deputy Chief Executive	Anbarasi Boopal	\$3,160
Deputy Chief Executive	Kalaivanan S/o Balakrishnan	\$3,240





ACRES MESSAGE

ACRES celebrated 16 years of advocating for an end to animal cruelty in 2016, and it has been a tough long but fruitful journey for the animals.

On behalf of the ACRES, I'm delighted to share the work we have done for the animals, in this Annual Report for the financial year 2016-17. All these efforts to end animal cruelty is only made possible with the continued support of our donors, partners, volunteers and supporters.

This year, our team has reached out to even more people and animals - a diverse team of volunteers clocking over 14,000 hours; our education team were directly involved with over 50 student projects, and reached out to over 18,000 individuals, through over 90 roadshows and talks; our rescue team handled over 7,000 calls to our hotline, leading to rescue of over 3,700 wild animals in distress. We were also thrilled to implement our first reptile repatriation of Rahayu, a giant Malaysian turtle who was rescued from the roads here in Singapore back to the wild in Malaysia.

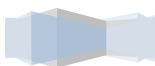
Through the continued efforts of the Animal Crime Investigation Unit, we brought to light, the need for improvement of animal welfare standards in pet shops selling birds. Our other investigations and sting operations resulted in seizure of prohibited animals and their parts.

Having recognised the need for increased awareness on native wildlife, ACRES launched the campaign to engage town councils and residents to co-exist with our native wildlife –thanks to the grant from the HSBC.

While we carry out wildlife rescues and tackle the illegal trade, ACRES will never forget that the key to ending animal cruelty is to address the root cause through outreach work. We believe that it's important for us to continue our fight for the animals. With your help, ACRES continues to be the voice for the voiceless. On behalf of the animals, thank you for your support.

Yours sincerely,

Louis Ng
Founder and Chief Executive, ACRES





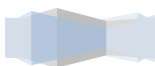
WILDLIFE RESCUE AND REHABILITATION

One of the key services that ACRES provides, to both the animals and the wider community, is our dedicated 24 hour wildlife rescue service.

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. The AWRC is a no-kill shelter.

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. Every week our team saves the lives of scores of native wild animals and successfully release them back to the wild.

Between 1st April 2016 and 31st March 2017, a total of 7,556 calls were made to the 24-Hour ACRES Wildlife Rescue Hotline (97837782), resulting in a total of 3,746 wild animals being 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 1,591 native wild animals were successfully rescued and released back into the wild.





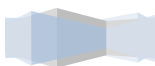
1. EXOTIC WILD ANIMAL RESCUES

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.

Most of the exotic animals we rescue would have been cruelly smuggled into Singapore, and sent on long, uncomfortable journeys with no food or water. Once in Singapore they may have been kept in inappropriate conditions in people's homes, with inadequate space, improper environment and nutrient- deficient diets, before being callously dumped. The majority of the exotic animals we take in are in extremely poor physical condition and need specialised veterinary care.

As of the 31st of March 2017, the AWRC was housing 182 wild animals rescued from the exotic pet trade in Singapore, of the following species:

- Anderson's flapshell turtle (1)
- Chinese softshell turtle (1)
- Common snapping turtle (2)
- Cuban slider (2)
- Chinese stripe-necked turtle (1)
- Eastern snake-necked turtle (1)
- Giant Asian pond turtle (4)
- Green iguana (15)
- Hermann's tortoise (2)
- Indian star tortoise (97)
- Leopard gecko (1)
- Leopard tortoise (1)
- Pig-nosed turtle (31)
- Red-footed tortoise (2)
- African spurred (sulcata) tortoise (3)
- Ball python (13)
- Blood python/ Bornean short python (1)
- Burmese python (1)
- California mountain king snake (1)
- Alligator snapping turtle (1)





We are actively researching the possibility of sending these animals to rescue centres in their countries of origin, which is our ultimate aim for as many of the animals as possible.

This year, we have been made encouraging progress with our repatriation efforts, although the process is extremely lengthy and complicated.

Read on to learn more about some of the animals we rescued this year from the illegal exotic pet trade.



1.1 DESSERT, THE LEOPARD GECKO

In June 2016, Dessert, a leopard gecko was found abandoned in a plastic container by the roadside near our rescue centre. He was abandoned with another leopard gecko who was dead.

1.2 SNAP, THE COMMON SNAPPING TURTLE

In June 2016, Snap, a young common snapping turtle was found by a member of public at a fish farm in Pasir Ris. His one eye had an injury and was blind, but thankfully he has a good appetite and currently housed at our facility





1.3 COMEL, THE ELONGATED TORTOISE

Comel was found by a member of public by the roadside adjacent to a nature reserve. Elongated tortoises are endangered species, native to parts of Southeast Asia including Malaysia. Illegally kept as pets, many reptiles like Comel are abandoned in the wild, to fend for themselves, and if not rescued, Comel could have been run over on the roads resulting in painful injuries or even death. Comel is one of the tortoise species that ACRES is also trying hard to repatriate to a suitable habitat in the wild in Malaysia.



1.4 TUMBLE, THE AFRICAN PYGMY HEDGEHOG

In October 2016, Tumble was found by a concerned member of public in a drain along Upper Thomson Road, very close to the nature reserve. African pygmy hedgehogs are unfortunately popular in the illegal pet trade, and many often get abandoned in unfamiliar conditions to fend for themselves. In this case, Tumble was very weak, and badly infected with maggot wounds. Despite treatment, Tumble did not pull through the night.



1.5 LEGEND, THE CHINESE STRIPE-NECKED TURTLE

In November 2016, this heavily deformed turtle was rescued by roadside at Fort Canning. It broke our hearts to see a turtle with severe deformities like this was left to survive on his own. Unfortunately for turtles with heavily deformed shell, there is no way to reverse the deformity, and they will outgrow the shell. The organs will not be able to grow normally, resulting in reduced quality of life over time. Thankfully, Legend had a good appetite, and we decided to provide him care until he stops eating or his quality of life deteriorates.





1.6 SMOOTHIE, THE BALL PYTHON

Ball pythons are native to Africa and often exploited in the illegal reptile trade for the pets. In December 2016, this ball python named Smoothie was found by a member of public outside the house and was handed over to ACRES. Smoothie is one of the several other ball pythons who were found here abandoned in tubs at void decks, in drains or sometimes even left behind in a taxi.



1.7 POPS, THE GREEN IGUANA

In January 2017, this green iguana was repeatedly found among residences in Fernvale, and had to be rescued. Due to the illegal wildlife trade, green iguanas have been released or abandoned in Singapore, and have established a breeding feral population. However, Pop's story is unknown to anyone. He currently lives with other iguanas at our facility.



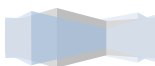


1.8 SERAYA THE BONNET MACAQUE

In April 2016, we were alerted to a case of a lone macaque on Jurong Island, from a ship. To our shock and surprise, we were shown a non-native macaque stranded on a ship. The macaque looked very weak and distressed, but was still active moving away from people working there. It was a daunting task capturing her, and after two days and a night of efforts, our veterinarian Dr Karthik Raja from The Pet Doctors Veterinary Clinic managed to tranquilise her and she was safely rescued.



Named Seraya, she has recovered well from the prolonged suffering without proper food or comfort, and doing well at our facility. We are currently trying hard to repatriate her to south India.





2. NATIVE WILDLIFE RESCUES

Our 24-hr wildlife rescue team works around the clock, 365 days a year, including public holidays and weekends, to help any native wildlife in distress all over Singapore.

We will rescue any wild animal in need of help. As well as rescuing injured wild animals, the ACRES Wildlife Rescue Team is increasingly being called to relocate wild animals from people's



homes as an alternative to calling pest control companies. As Singapore's urban jungle continues to expand but also establish green corridors, it is inevitable to carry out educative rescues, as there will be increasing encounters between humans and wild animals who also use the green corridors.

This year we have rescued individuals 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, kopstein's 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, estuarine crocodile, black marsh terrapin;

Birds: Rock pigeon, spotted dove, cinnamon bitttern, house crow, Eurasian tree sparrow, oriental pied hornbill, zebra dove, yellow bitttern, black-naped oriole, tailor bird, olive-backed sunbird, collared kingfisher, common kingfisher, oriental dwarf 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, long-tailed parakeet, crested-serpent eagle and white-breasted waterhen.





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

Sadly, not all of the native wild animals that we rescue survive. Some are so badly injured or suffering from such severe shock that they pass away. But, in most cases, the animals are able to return to the wild, once we are sure they are fit and healthy and we have given them any veterinary treatment needed. This year, we successfully released 1,591 rescued wild animals back into the wild, working together with the National Parks Board (NParks) to establish appropriate release sites.

Read on to learn more about some of the native wild animals rescued this year.

2.1 SHARP, THE COMMON TREE SHREW

Sharp was rescued in March 2017, as an abandoned baby. Despite our reunion efforts, the parents never returned. Caring for young mammals is a delicate task and we had to be mindful of our objective to release Sharp back to the wild, with minimal human contact. We are glad to share that Sharp grew up to be a healthy, skilled wild tree shrew, and eventually released back to the wild.



2.2 DIAMOND, THE GLOSSY STARLING



We often get calls for abandoned chicks, and our rescue team takes all the necessary efforts to try reunion with their wild parents first. In February 2017, we were alerted to Diamond, a Asian glossy starling chick who was found on the ground. To our excitement, we spotted the parents. Our rescue officers built a makeshift nest with some pots, and the parents returned to feed Diamond. Such cases make our rescue work the most meaningful.





2.3 HOOK, THE EQUATORIAL SPITTING COBRA



In January 2017, a group of young kids alerted our rescue team to a cobra whom they had “hooked” using a fishing rod in a canal. When we arrived at the scene, we were shocked to find Hook struggling in the water with more than 10 fishing hooks lodged onto her skin. Thankfully Hook did not suffer major injuries and was suitable for release very soon. After watching the rescue and our engagement through an educational chat, the kids were apologetic of their action and pledged to inform if they see anyone fishing illegally in the canal.

2.4 SANDY, THE ASIATIC SOFT-SHELLED TURTLE

In December 2016, a concerned caller called our hotline regarding a stranded turtle along the beach. Expecting a native sea turtle species, our team was shocked to find a freshwater species who is most likely released as a “mercy release” believing that it brings good karma. Fortunately, help came on time through the caller, and Sandy was released into a suitable habitat safely.





2.5 STUDENT, THE SUNDA PANGOLIN

Many may not realise how lucky we are to have one of the most endangered mammal species



in the world in Singapore – the Sunda pangolin. In November 2016, Student, the Sunda pangolin had accidentally roamed into a residential hall at the Nanyang Technological University (NTU). Uninjured, Student just needed safe relocation into the nearby forested area, as NTU sits amidst the Western Catchment forests with suitable habitat for many such wildlife.

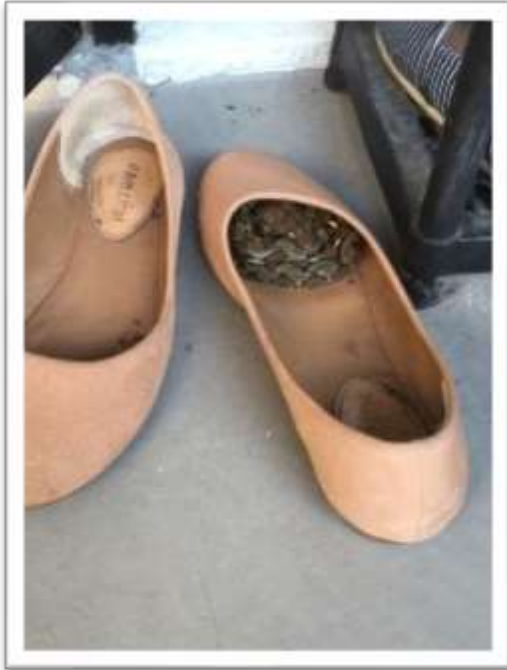
2.6 CROCS, THE ESTUARINE CROCODILE

In November 2016, our team attended to a case of a stranded estuarine crocodile in a farm in Lim Chu Kang. It is possible that Crocs wandered in his habitat (which is the adjacent Sungei Buloh Wetland Reserve) and ended up stuck between the fencing and the hoarding of the farm's premises.



relocate Crocs.

Thanks to the very understanding farm owners who just wanted Crocs to be moved out of the premises to safety and called us. It took four of our officers to safely



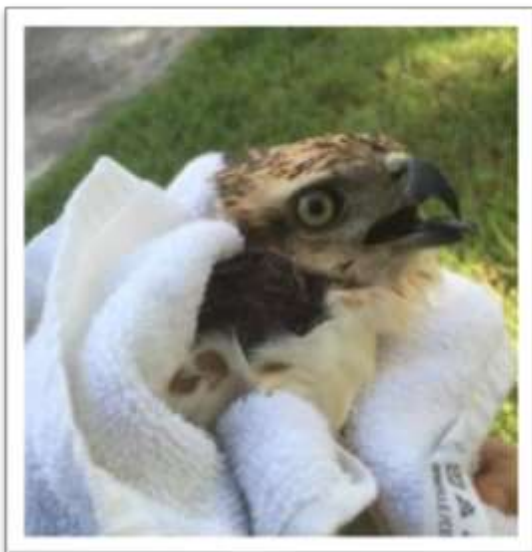
2.7 FASHIONISTA, THE RETICULATED PYTHON

In October 2016, we received a call to remove a lost python. Thanks to the understanding caller who waited for our arrival, and understood that the python may have followed his/her prey and ended up resting inside their shoes in the rack. Fashionista was rescued and safely relocated.

Reticulated pythons are one of the commonly sighted native species of snakes. Despite their size of upto 4m in length, their main diet is rats, hence these reticulated pythons are usually sighted at refuse centre and behind coffee shops where rodents usually nest, playing an important and natural role in rodent population control.

2.8 WARREN, THE EAGLE

In July 2016, we were alerted by concerned golf club users about a stranded raptor on the netting that was too high to reach. Our valiant volunteer rescue officers Lee Anne and Gabriel Cai safely climbed a very high pole to reach Warren, remove the netting and rescue safely. The best part of the rescue was that Warren was not injured and was released immediately.





2.9 SADIE, THE MALAYAN COLUGO

In July 2016, Sadie was rescued as she was found impaled by a lightning conductor at Sin Min Avenue. Thanks to the very concerned caller who alerted our rescue team and got timely help to Sadie. Malayan colugos glide using their membrane, from a higher level to a lower branch or trunk. Sadie must have landed on the conductor by mistake when gliding. Thankfully the tear was small, and following recovery at the Wildlife Reserves Singapore, Sadie was released back to the wild.



2.10 G6, THE EQUATORIAL SPITTING COBRA

Sometimes, we are faced with odd and silly scenarios where animals get themselves stuck in strange places. G6 is a equatorial spitting cobra who got his/her head inside a drink can, and was rescued in July 2016. With careful maneuvering and cautious handling, G6 was freed from the can and released immediately.





3. IMPROVEMENTS AT THE AWRC

We always strive to improve the welfare conditions of the animals housed at ACRES, not only through routine enrichment in the enclosures, but also constantly maintaining the structures and enclosures.

With the amount of work that goes on at the AWRC, taking care of scores of rescued wild animals, it's no surprise that the place was suffering from some wear and tear. So, this year the Wildlife Recovery and Rehabilitation Centre has recently undergone a bit of a facelift and refurbishment!

3.1 NATIVE BIRD REHABILITATION AVIARY



ACRES Wildlife rescue team receives close to 300 calls a month, related to injured native birds or abandoned young birds. With limited space in Jurong Bird Park, there was a constant need for space to allow these rescued birds to recover and prepare them for release back into the wild through rehabilitation.





We began construction of the aviary in August 2016, and after nearly half a year in the making, ACRES' s Bird Recovery and Rehabilitation Aviary was built to improve our rehabilitation process for our rescued wild birds. It is a small step forward to provide our birds with a bigger



space to learn basic skills to survive in the wild.

Our main focus is to rescue and rehabilitate nestling and fledgling birds who could not be reunited with their parents in the wild and wild birds who are in shock or have sustained minor injuries.

Thanks to the Agri-food and Veterinary Authority (AVA) for giving us the permits to rehabilitate native birds, this will be just the beginning of helping more birds in need of help. This small facility was built from scratch with the help of many volunteers, and kind donations from many people. Thanks to everyone who has helped in one way or another in making this possible, this project would not have been possible without their support!

3.2 MAIN SANCTUARY AREA

The outdoor Main Sanctuary Area has also continued to expand and improve.

POND TURTLE ENCLOSURES





The giant Asian pond turtle enclosures went through a revamp, to replace the metal hoardings and wooden barriers which had faced wear and tear.



CUBAN SLIDERS ENCLOSURE

All the three sliders' tanks were replaced with new bigger tanks, that also allow the turtles to



step onto the ground and bask on solid surface. These turtles are semi-aquatic in nature, and this upgrade in the enclosure will encourage them to display more natural behaviour.

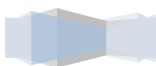




All turtle tanks' filter boxes were also replaced with our own design of filter boxes, which allow effective filtration process. Water quality is important not only for the well-being of the



animals, but also to ease the daily cleaning process. These new filter boxes fitted with a UV lamp enables better filtration process and cleaner water.





4. REPATRIATION OF RAHAYU, THE MALAYSIAN GIANT TURTLE

Rahayu, the Malaysian giant turtle was rescued off the roads in Singapore, with a fish hook dangling from her mouth. A kind member of public rescued the turtle and drove her to ACRES to get assistance. She weighs a good 30 kilos, and had some inflammation from the hook that was lodged inside her.

Thanks to the Pet Doctors Veterinary Clinic, whose tireless efforts enabled a full recovery for her. With a clean bill of health, we started working closely with the Malaysian Wildlife Department (Perhilitan) and the AVA Singapore, to acquire health certificates and the necessary permits to export Rahayu to Malaysia.



Thanks to the support and assistance rendered by the AVA Singapore and Perhilitan, Rahayu was repatriated on 2nd February 2017.

Our sincere thanks to Minister Tan Chuan-Jin, Minister for Social and Family Development graced the event by placing Rahayu in her transportation crate. Rahayu is the first ever reptile rescued from the illegal wildlife trade, and repatriated by ACRES back to the wild habitat. When our team brought Rahayu to Malaysia, Perhilitan received and released back into the wild, free again.





5. FEEDBACK FOR THE ACRES WILDLIFE RESCUE TEAM

A bird crashed into my balcony window and it was in bad shape. Called SPCA and was redirected to ACRES. Spoke with Carmen, who answered the call promptly and calmly gave me clear instructions after I described the situation. She said to put the bird in a shoebox with holes and let it rest, and will follow up later this evening to see if it needs to be collected for further intervention. Unfortunately, the bird stopped breathing shortly after the call before we could do anything else :(I whatsapped ACRES to update them and they immediately replied and were very comforting in their response. Thanks Carmen for your attention and help.

- *Tan Libing, March 2017.*

Found a myna nestling in the late evening, it was looking frail and it's leg seems to be injured. Was suspecting the nestling fell from a nest however was unable to sight any. Called Spca and was directed to Acres. Phone call was picked up very promptly, and was advised to contain the nestling in a box to provide warmth, they will pick up the nestling in 4 hours time. Our family was quite worried that no one will turn up as 4 hours' time means past midnight. However as promised, a very friendly and professional personnel came to pick up the myna. He explained that the nestling may be abandoned by the mum and broken leg may have to be amputated. He took care to ensure nestling is comfortably secured with papers in a box before taking it away. I would like to express a big thank you to acres and team for working through the night to rescue all animal regardless of how small or common the animal may be. Keep up the good work!

- *June Lim, November 2016.*

Thank you Lucie & Joshua for saving the trapped pigeon today! We are 12 storeys high and that didnt stop Lucie from going all out! Thank you and bless your hearts for all the work that you do.

- *Masliana Masjor, February 2017.*

The folks at ACRES are committed and true to their cause. Their staff have never turned away the numerous injured animals we rescued, and turned up regardless of the time to receive these animals. We applaud you all. Keep it up!

- *Marc Ha, February 2017.*

I found a bat on the floor of my balcony and was panicking. Called ava who in turn got ACRES to come over. Very friendly n nice group of volunteers who actually gave me insights about Bats! I thought it was a baby bat but it was not, even though it's small. It's just another species that eats mainly insects. N it couldn't fly off coz they can only take flight from elevated ground, n not from the ground itself.

Thanks acres for coming to both the bat and my rescue. Keep going!!

- *Helena Lim, October 2016.*



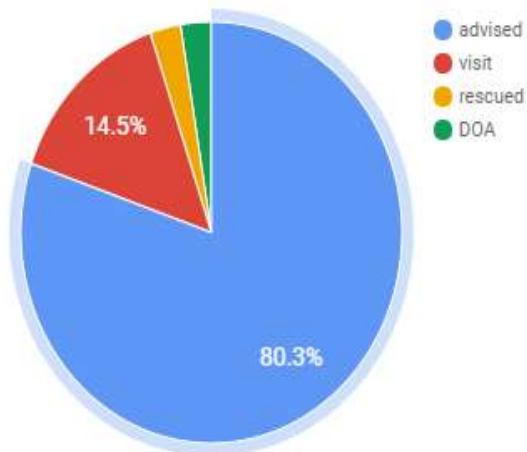
6. MACAQUE PROTECTION AND RESCUE

Macaques in Singapore today face all sorts of threats and dangers, due to habitat loss and a lack of public awareness about how to live in harmony with these smart and curious monkeys. Sadly, Singapore's native long-tailed macaques are often regarded as "nuisance" animals, and every year hundreds are culled by the authorities.



We've been working to help Singapore's macaques in various ways over the years, and in October 2014 we officially launched Singapore's first ever Macaque Response Team. The Team is on call seven days a week to go to the aid of any macaques in need in Singapore. The Team also plays a vital role in making Singapore a place where macaques and people live side by side, through various community programmes which promote co-existence of wild animals and people.

Between the 1st of April 2016 and the 31st of January 2017, we received 203 calls about macaques. Some of these were reports of injured macaques that we subsequently investigated. Some involved us giving advice or sharing information, and included calls about macaque sightings and encounters, members of the public feeding macaques, home intrusions by macaques, macaques taking fruit from fruit trees in people's gardens, and construction work disrupting and splitting up macaque troops. In cases where it was appropriate to take action, for example by making a site visit and meeting with people, we did so. In



other cases, we offered advice over the phone.

6.1 MACAQUE RESCUE STORIES

Here are some of the macaques we've had the pleasure of helping this year.





As well as these rescues, there have been some other injured macaque cases which we have investigated and decided not to physically intervene with, but instead kept an eye on the macaque in question. This is because, in the case of less serious injuries, it is always best to leave the macaques with their troops, in the wild, and not subject them to the stress of capture, separation from the troop, and being handled by humans. In most cases, macaques will recover from non-life-threatening injuries on their own.

CHIPPY AND YOKO, THE LONG-TAILED MACAQUES

Chippy and Yoko, both wild long-tailed macaques were rescued in August 2016. Both had to be unfortunately removed from the wild due to public feeding which has altered their wild behaviours and resulted in complaints from the public.

ACRES worked hard to rehabilitate them and they both responded well – with no more human food for them. We were nervous about whether Chippy and Yoko can be integrated together. To our relief and joy, both have become good friends grooming each other, eating and sleeping together.

The main objective is to wean the Chippy and Yoko off human food, so as to reverse the monkey's dependence on humans caused by the feeding and interaction with the monkey by members of the public.

They were released together in a suitable habitat - Chippy and Yoko ran away so fast that our cameras struggled to catch them. However, they ran away together and were spotted up in the trees side by side!

A video of their release and rehabilitation was posted on our social media, as we urged everyone to spread the message that feeding wild animals alters their behaviour, leading to increased human-wildlife conflict situations.



YOYO GETS A SECOND CHANCE AFTER ROAD TRAFFIC ACCIDENT IN MARCH 2016

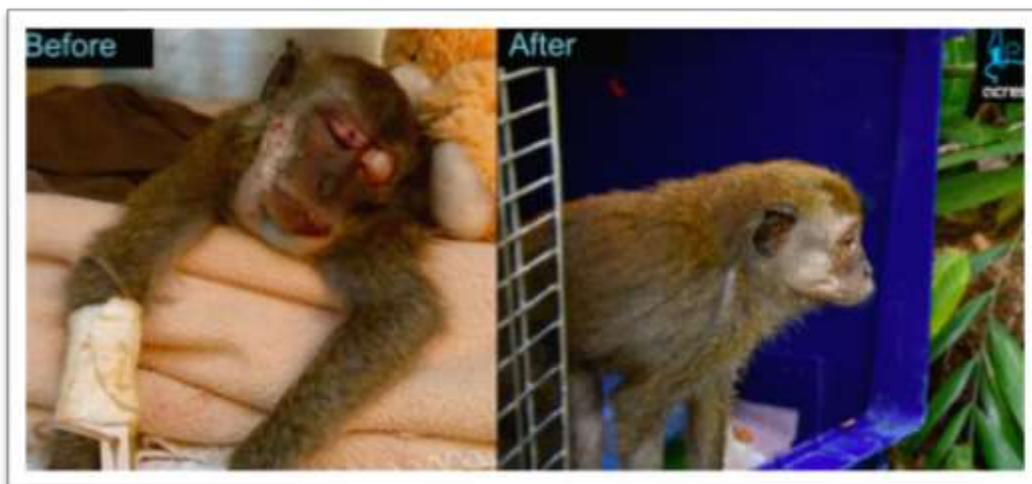
Yoyo, a long-tailed macaque, was rescued in Yishun on the 13th of March 2016. The nature of his injuries, and the fact that he was found in the middle of a road, strongly indicated that Yoyo had been hit by a vehicle.



Yoyo was provided emergency veterinary care and due to his head trauma, Yoyo suffered several seizures and other complications. However, he proved to be a fighter, and persevered through his entire treatment. As soon as the swelling in his eyes went down, his appetite got better, and eventually he was ready to be released. We were all extremely excited to see Yoyo leave the Animal Recovery and Veterinary Referral Centre (ARVRC)!

On the day of his release, Yoyo left his carrier and turned back for one last look at us. We kept our distance as we watched him approach the troop that was close by. Unfortunately, the introduction to the troop did not go well, and was attacked by other individuals. We had to re-rescue him and quickly think of other alternative solutions.

While Yoyo was resting and calming down, we worked closely with the National Parks Board (Nparks) to find another release site. After surveying a few places, we found a small troop close to his rescue site. We tried a different method of release, placing the carrier containing Yoyo in front of the troop and watching the interaction between the troop and Yoyo from a distance.



After assessing the troop behaviour and seeing no outward signs of aggression, we attempted a second release. Thankfully, this second troop showed no aggression towards Yoyo. Instead, they were extremely curious.

Yoyo was finally released in the financial year 2017, and we hope for everything to go well for Yoyo.

Our thanks go to the amazing team at the Animal Recovery Veterinary Referral Centre (ARVRC) for treating Yoyo and getting him fit and healthy to return home, and to the National Parks Board in assisting with the release site.

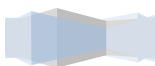




7. WILDLIFE RESCUE: CONFERENCES/TRAINING ATTENDED

WILD ANIMAL RESCUE NETWORK (WARN) CONFERENCE 2016

Mr Kalaivanan Balakrishnan, our Deputy Chief Executive attended the 8th East and Southeast Asian Wild Animal Rescue Network Conference (WARN conference) October 31, 2016 – November 3, 2016 in Thailand. The conference was hosted by the Wildlife Friends Foundation (Thailand) with the theme “Wildlife Rescue Operations, Wildlife Law Enforcement and Wildlife Veterinary Workshop” and saw the participation from over 20 organisations. ACRES has been participating through presentations and attendance at the WARN conferences since 2009 when it was founded. This conference offers an excellent platform to learn and share experiences and challenges pertaining to wildlife rescue and rehabilitation, sustainability of running a rescue centre, and enforcement related to illegal wildlife trade and confiscations in the region.





TACKLING THE WILDLIFE TRADE

Creatures of all shapes and sizes and from all corners of the globe can find themselves victims of the illegal wildlife trade. This illicit trade is wiping out the world's wild animals and subjecting them to unimaginable horrors: Being snatched from the wild then cruelly crammed into suitcases and boxes and smuggled around the world to be sold as exotic 'pets', or being snared, shot and butchered for their body parts to be made into medicines, jewellery or ornaments. ACRES is working hard to put an end to the illegal wildlife trade.

ACRES is also concerned with legalised forms of wildlife trade, such as the sharks fin industry, which too are threatening wild populations and involve much suffering.

In March 2015, ACRES launched a new dedicated Animal Crime Investigation Unit in Singapore, the ACRES Animal Crime Investigation Unit (ACIU). The Unit, operated by ACRES, will investigate animal cruelty and wildlife crime in Singapore, collates the necessary evidence, and prepares the case brief for prosecution by the Agri-Food and Veterinary Authority (AVA) in Court. The Unit also goes undercover to detect animal crime and work with authorities on conducting sting operations to nab offenders.

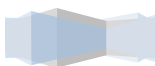
1. ILLEGAL EXOTIC PET TRADE

Sadly, the online illegal trading of wild animals as pets is flourishing. In Singapore, it is against the law to keep/sell or advertise for sale most species of wild animal. However, many individuals continue to flout the laws and illegally advertise wild animals for sale.

This year, we have continued to investigate tip-offs concerning individuals illegally advertising wild animals for sale online. We handled a total of 133 wildlife trade cases, some of which are as follows:

1.1 ILLEGAL POSSESSION OF PROHIBITED TURTLE SPECIES IN FARMS

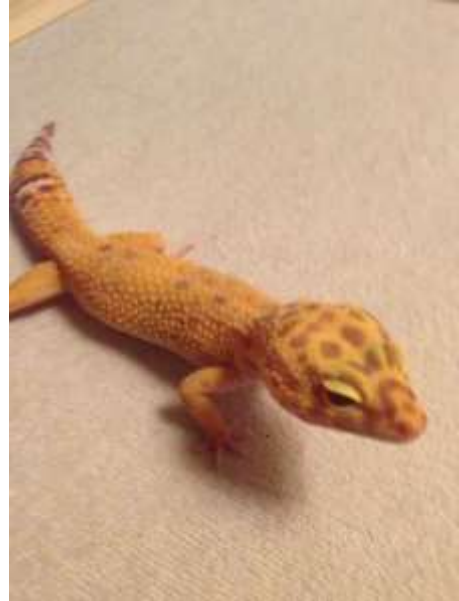
In May 2016, a tip-off led to finding prohibited species of turtles kept in a farm in Lim Chu Kang, following which AVA was presented with the findings. The animals were confiscated and enforcement action was taken.





1.2 UNDERCOVER INVESTIGATION INTO THE ONLINE ILLEGAL SALE OF EXOTIC PETS

ACRES conducted several probes that resulted in sting operations along with the AVA, who confiscated the illegally sold wild animals in Singapore, through the online platforms. One of them in November 2016 resulted in confiscation of leopard geckos illegally offered for sale online.



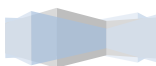
1.3 ILLEGAL SALE OF JUVENILE SOFT-SHELLED TURTLES

Following a tip-off, ACRES investigated sale of soft-shelled turtles as pets. Our findings revealed 14 small turtles illegally offered for sale at \$ 6 each. ACRES handed over the information to the AVA, who took enforcement action and confiscated the turtles in May 2016.



1.4 ILLEGAL TRAPPING OF WILD BOARS IN SEGAR ROAD

Following a tip-off in December 2016, ACRES has been monitoring the illegal trapping efforts by some individual/s at Segar road. After months of efforts, the trap was finally removed in mid 2017.





CRUELTY CASES

ACRES ACIU handled about 43 cases related to cruelty to companion or farm animals, resulting enforcement action taken by the authorities or mediation that resulted in improvement of conditions of the animals.

INVESTIGATIONS INTO THE WELFARE CONDITIONS OF BIRDS SOLD IN PET SHOPS IN SINGAPORE

We conducted an undercover investigation in August-September 2016 into the conditions of licensed pet shops in Singapore displaying and selling birds. We examined those conditions which could be evaluated solely on visual examination, such

- All birds housing must be of adequate dimensions and supplied with suitable perches for the birds.
- Birds must be able to move freely and comfortably and their tails and outspread wings should not touch the sides of the cage.
- Birds kept together must be compatible. There must be no overcrowding.
- Housing must be in good condition and kept clean and dry. It must be safe and comfortable for the birds.
- Sick, diseased or injured birds must be removed from display.
- Clean drinking water must be provided at all times. Drinking containers must be clean.
- Common rock pigeons must not be displayed or sold.
- No poultry, including chickens, quails and pheasants, are to be displayed or sold.
- Shops with a grade must display their latest Grade Decal prominently.

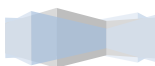


In addition, the shops were also surveyed for sale of bird traps.

We investigated a total of 45 shops displaying and selling birds. As the investigators did not have access to any bird breeding facilities, retail spaces displaying birds for sale were examined.

Pet shops are graded under AVA's Pet Shop Grading Scheme. According to the AVA, it grades pet shops based on their compliance with licence conditions and adoption of best practices. Grading is done, apparently, to raise the standards of animal welfare and professionalism of pet shops.

For the purposes of this report, the Pet Shop Licence Conditions (4) Display And Sale of Birds Conditions are 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 (22 June 2016 to 21 August 2016), Locanto Free Classifieds Singapore (1 July 2016 to 21 August 2016), Chutku.sg Classifieds (1st 8 pages; checked on 5 August 2016) and Facebook (August 2016).

Out of the 36 shops that displayed birds for sale, 27 pet shops (75%) breached one or more of the Pet Shop Licence Conditions:

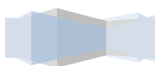
- 13 out of 27 pet shops (48%) which sums up to half of the said pet shops displayed for sale sick, diseased and/or injured birds.
- 11 out of 27 pet shops (40.7%) failed to provide clean drinking water .
- 13 out of 27 pet shops (48%) breached by reason of failure to provide basic housing required under the Pet Shop Licence conditions.
- 15 out of 27 pet shops (55.5%) failed to display the grade decal prominently.
- 7 pet shops do not sell birds anymore.

From the results of the investigation, there appears to be flouting of the Pet Shop Licence Conditions, in 75% (27 out of 36 shops displaying and selling birds).



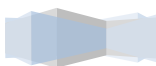
The breaches were obvious upon a purely visual examination. As such, members of the public are equally capable of monitoring pet shops in Singapore. The public is encouraged to be the check and balance of the pet industry - to complement AVA's efforts - as consumer demand wields much influence over industry practices. In order to improve industry standards, we recommend that AVA actively educates the public on the animal welfare conditions applicable to pet shops and advise consumers to make responsible choices.

We also surveyed the online advertisements on sale of birds from June 2016 to August 2016 respectively. Four platforms were chosen to conduct the survey. The online advertisements on sale of birds revealed a total of 655 advertisements online, with 273 of the 655 (41.7 %) of the ads for CITES listed bird species. The Animals and Birds Act also requires that any person keeping animals and birds in captivity for sale, export or exhibition in any place should be licensed by the AVA. The presence of online advertisements without licensed premises and the resulting enforcement challenges on ad-by-ad basis raise serious concerns on uncontrolled online trading in live animals.





AVA followed up on our findings and carried out their own investigations, resulting in some improvements in the conditions for the birds. ACRES continues to monitor and working closely with AVA on any lapses found.





HUMANE EDUCATION

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.

We believe that education is the key to ending animal cruelty. 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.

This year, our various Humane Education Programmes have reached out to over 20,000 people, as this year's programmes were targeted towards more long-term engagement through projects and activities, compared to one-off sessions.

From the 1st of April 2016 to the 31st of March 2017, ACRES held over 90 educational talks/programmes and/or roadshows throughout Singapore and at the Lee Foundation Education Centre at the ACRES Wildlife Rescue Centre. Of these, 75 talks/education programmes/roadshows were at/for schools/kindergartens/universities/other educational organisations, 23 were in public areas or for companies or organisations.





1. EDUCATION PROGRAMMES FOR EDUCATIONAL INSTITUTIONS



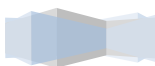
This year, our education programmes have reached out to students from a total of 69 different schools/ universities/ kindergartens as listed below:

1. UNISIM
2. Pat's Schoolhouse Claymore
3. Canadian International School Lakeside
4. Pioneer Junior College
5. NUS Yale College
6. Anderson Junior College
7. Raffles Institution
8. Nan Hua High School
9. Punggol Primary School
10. German European School Singapore
11. Nanyang Polytechnic
12. Chatsworth International School East
13. Yangzheng Primary School
14. Phyllis' Riccia School
15. LASELLE
16. UWCSEA Dover
17. Victoria School
18. Ngee Ann Secondary School
19. Pat's Schoolhouse Serangoon
20. Raintrees International Kindergarten
21. Republic Polytechnic
22. Picket Fence Tampines





23. New Cambridge Education Centre
24. Pegasus International Preschool
25. NUS
26. Clementi Primary School
27. Boon Lay Garden Primary School
28. Lorna Whiston Preschool
29. Furen International School
30. Singapore Polytechnic
31. Innova Primary School
32. Raffles House Toa Payoh
33. Maris Stella High Primary
34. SRD Magic Touch
35. Pathlight School
36. PPIS Bedok
37. Newera Educare
38. Bartley Secondary School
39. UWCSEA East
40. Assumption Pathway School
41. Raffles Student Care
42. Australian International School
43. ISS
44. Tanjong Katong Secondary School
45. NUS Yale College
46. University of Adelaide
47. Temasek Polytechnic
48. Frontier Primary School
49. Bishan Park Secondary School
50. NTU
51. Nanyang Primary School
52. Singapore American School
53. Singapore Chinese Girls' School
54. St Hilda's Secondary School
55. Nan Chiau High School
56. Hai Sing Catholic School
57. ITE College Central
58. Pei Hwa Presbyterian Primary School
59. Anglo-Chinese Junior College
60. Nexus International School
61. Holy Innocents High School
62. Anglo-Chinese School (Barker Road)
63. Ahmad Ibrahim Secondary School
64. Ping Yi Secondary School
65. St Joseph International Elementary
66. Swiss School Playgroup
67. St Hilda's Secondary School





- 68. Tanglin Trust School
- 69. Dunearn Secondary School

2. EDUCATION PROGRAMMES FOR COMPANIES/OTHER ORGANISATIONS.

ACRES welcomes the opportunity to give talks to and/or hold our educational roadshows for companies and other organisations.



This year, ACRES was invited to give talks to staff of and/or hold our educational roadshow for/at the following companies and organisations:

1. NEA
2. Lengkong Tiga RC
3. SPH
4. AIA Tampines
5. Nparks
6. Aldersgate Methodist Church
7. Nee Soon GRC
8. Colliers International
9. Tata Communications
10. Arts Fission
11. Church of St Mary of Angels
12. Ang Mo Kio Hub
13. University of Adelaide
14. WDA
15. Sri Sathya Sai Society Singapore





3. PUBLIC EDUCATION PROGRAMMES



ACRES talks and roadshows have continued to take place island-wide in Singapore this year, raising awareness on animal protection issues in numerous venues. This year, we have given talks and/or held our educational roadshows at several public venues in Singapore, including the Festival of Biodiversity by National Parks Board, Nee Soon GRC's Pet Fiesta, Earth Fest at Marina Barrage, World Animal Day celebrations, Hougang Mall and more.

Nee Soon Pet Fiesta, 4th September 2016

ACRES was delighted to take part in the Nee Soon Pet Fiesta; a positive initiative by Nee Soon GRC to involve the community in animal protection. Pet Fiesta 2016, organised by Nee Soon East Citizens' Consultative Committee and Hope For Animals, happened on 4th September 2016, Sunday, 10am to 6pm.

The following animal welfare groups were also be at the event: Uncle Khoe's K9; Exclusively Mongrels; Causes for Animals Singapore (CAS); Voices For Animals (VFA); Oasis Second Chance Animal Shelter (OSCAS); Love Kuching Project; Cat Welfare Society (CWS); House Rabbit Society of Singapore (HRSS).

We also took the opportunity to raise awareness about the illegal exotic pet trade in Singapore through our roadshow booth, with face-painting to encourage the little ones to come forward and learn more!

EarthFest, 12th February 2017

Held at Marina Barrage, EarthFest was a festival for nature lovers, environmentalists and everyone to celebrate the efforts towards protecting Mother Earth. The ACRES Education Team encouraged those attending to participate in a shopping game to learn about making cruelty-free choices. We shared about factory farming and animal testing, and the sentient lives of animals, and urged everyone to do their bit to end animal cruelty.

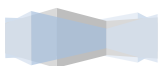


Many people came forward to find out more about cruelty-free living; others shared their knowledge and passion of being a vegetarian or vegan. Everyone benefitted from EarthFest in one way or another, and eventually, Mother Earth will enjoy the fruits of a more compassionate and environmentally-conscious society!



4. SILENT Foundation Grant

The Silent Foundation has continued to generously fund our educational programmes this year. Thank you to Mr. Teng and all at the Silent Foundation for their ongoing support, we are able to continue to reach out to more schools and individuals.





5. HSBC Grant for Native Wildlife Awareness

The HSBC has generously donated \$80,000 to support two staff members who will continue to raise awareness on native wildlife co-existence and the illegal wildlife trade. We have reached out to over 10 town councils, conducted joint briefing for Municipal Services Office (MSO), provided infographics and advisories on living in harmony with our native wildlife to several residential blocks.

Our team also conducted educational roadshows at residential block parties to reach out to the residents on sharing about the types of wildlife they may encounter in their area, and do's and don't's when they come across these animals.

When there is a human-wildlife conflict case received to our 24-hr wildlife rescue hotline, our outreach team takes the effort to reach out to the property managers, so we can arrange for engagement through advisories, roadshows and talks. It has worked well in educating the residents and empowering them on co-existence.





COMMUNITY OUTREACH

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.

1. ACRES COMMUNITY OUTREACH EVENTS

1.1 ACRES 15th BIRTHDAY GALA DINNER: PASSION FOR COMPASSION

Our 15th Anniversary Gala Dinner took place on 20th May at the Orchid Country Club. The biggest fundraiser of the year, our annual gala dinner was themed “Celebrating Compassion and Respect” where we shared our achievements for the animals and raised \$83,238.11 through donations, auction bids and merchandise sales.



We would like to thank all our kind sponsors for contributing to the animals: ATC Painting & Trading Pte Ltd for being the Gold Sponsor, Lush Singapore for being the Silver Sponsor, Beach House Pictures and Nucleo Consulting Pte Ltd for being the Bronze Sponsors.

Thanks to our Supporting Partners, especially Jack and Rai, eWerkz Projects & Max Clyne At Work Photography Services, who livened up the evening with their entertainment and gifts; Peroni Beer and Elemen, who pampered us all with vegan beer and dessert respectively! Not forgetting SimplyGiving.com, for powering our online donation platform making it all the





more special and simpler, and The Coaster People and Ultra Supplies, for the beautiful door gifts and Gala Booklets you get to take home.



Thanks to all our Auction & Raffle Sponsors, ensuring that guests leave home with beautiful artworks, gifts or vouchers that they can enjoy with their families (human and animal alike!) A special shout out to Nucleo Consulting Pte Ltd, Nongsa Resorts, 6 Drunk Men & Peroni Beer, Brownice Ice Cream, Singapore Press Holdings - Engaging Minds, Enriching Lives and Kee Ya Ting & Freda Seto Mie for their outstanding photos and videos!

1.2 ACRES FLAG DAY 2016

During our Flag Day 2016 on the 13th of November, volunteers helped raise funds all over Singapore and encouraged people to dig deep for the animals. With three distribution points at Tampines, Somerset and Bugis MRT stations, the flag day raised \$2,800.

1.3 SUPPORTERS GET TOGETHER 2017

On 4th February, ACRES presented our work plans to 57 of the attendees for months ahead and recruited volunteers for various projects based on their skills, experience and know-how. Volunteers got down and dirty after a vegan lunch and helped with gardening and maintenance work at our premises. The day raised \$713.15 through donations, sales of

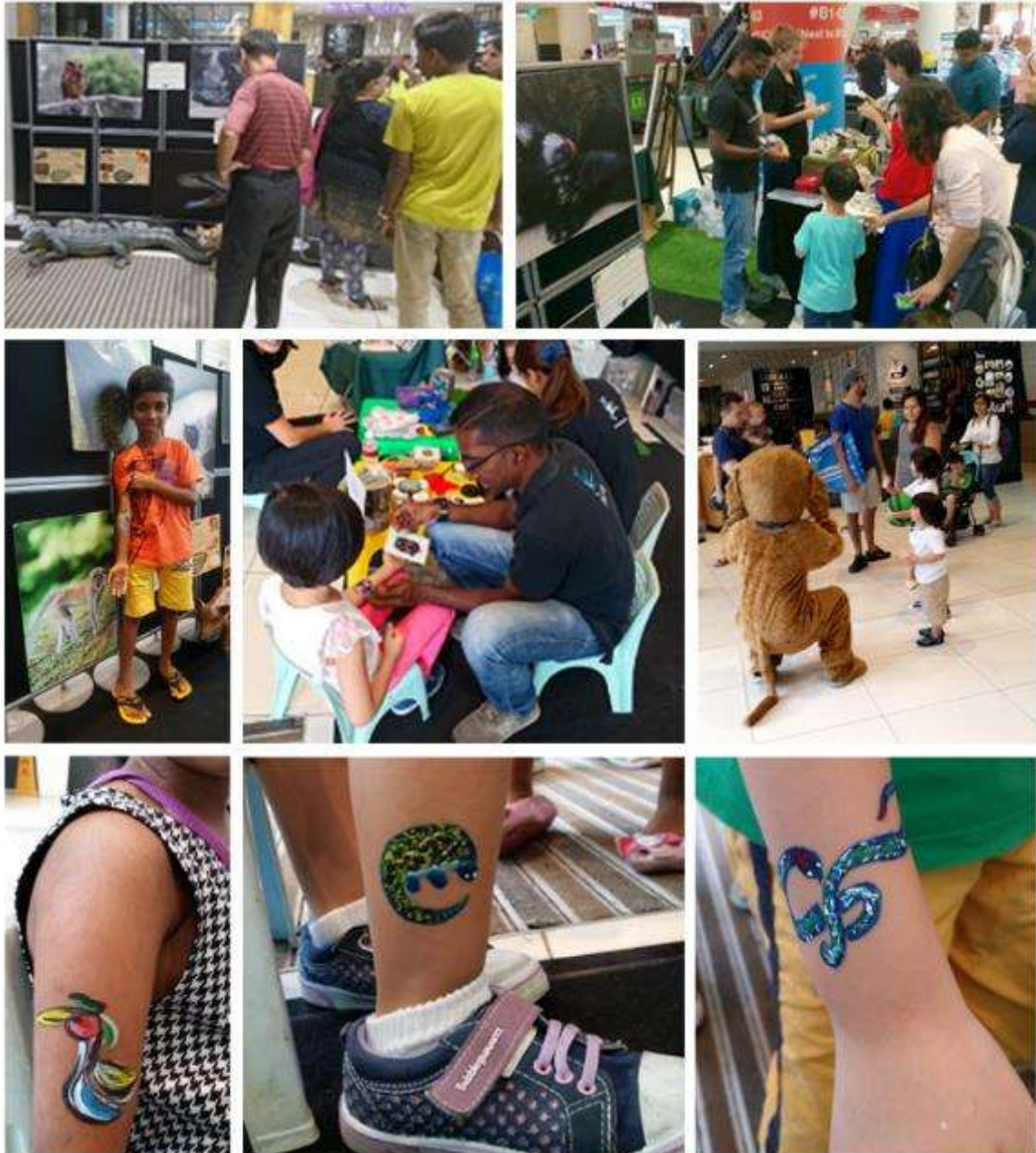


merchandise and drinks.

1.4 WORLD ANIMAL DAY 2016



ACRES celebrated World Animal Day 2016 at City Square Mall on the 22nd to the 23rd of October which raised \$1,1150. The event celebrated Singapore's very own wild animals and raised awareness of the threats they face and how we can co-exist with and save them.



Highlights of the event included a photo exhibition featuring Singapore's native wild animals and animal face painting for children. It also saw the launch of owl greeting cards that were drawn, printed and very kindly donated by artist and illustrator Alpana Ahuja.





2. COMMUNITY OUTREACH PROJECTS

2.1 SCHOOL PROJECTS

We have also been assisting students from many secondary schools and JCs with their projects on topics ranging from bear and tiger protection, to living in harmony with wildlife, and many more. In the past year, we helped over 2650 students with their animal protection-themed projects from the following schools:

- Ahmad Ibrahim Secondary
- Anglo-Chinese School (Barker Road)
- Bartley Secondary
- Bishan Park Secondary
- Chung Cheng High School
- Dunearn Secondary
- Hai Sing Catholic Secondary
- ITE College Central
- Methodist Girls High
- Millennia Institute
- Nan Chiau High
- Nanyang Girl's High School
- Nanyang Primary
- Nexus International School
- Pei Hwa Presbyterian Primary
- Regent Secondary School
- Singapore Chinese Girls School
- Singapore American School
- SJI Elementary School
- Tanglin Trust School
- Tanjong Katong Girls School
- Temasek Secondary
- UWCSEA Dover

2.2 YOUTH FOR CAUSES 2016: 5 TEAMS FOR THE ANIMALS!



We are delighted to be working with five passionate groups of youths as part of the Citi-YMCA Youth for Causes programme (www.youthforcauses.com), as compared to three groups in 2015. Each groups organised street sales while they raise awareness on animal cruelty and also managed to enlist the help of volunteers at different locations in Singapore to tell people about ACRES. The funds raised by these group (Total of \$ 26 474.91) helped to contribute to ACRES new rescue van. We thank all the groups for choosing to direct their passion and hard work to make a better world for animals!

#100 ACRE LOVE





Project #100AcreLove is a fundraising and awareness-raising initiative by Dunman High School student (Tan Yan En, Teo Shi Qi, Valerie Low and Victor Tan). This is the second year in running this programme.

Project Native



Jun Wei, Chen Tianxiao and Zhou Anlai.

Project Native is founded by 5 boys from Hwa Chong Institution Junior College (Chng Lip Kuang, Denzel, Dong Jiaxi, Ryan and Tan Yi Hao).

Project Wildcare

This team , also from Hwa Chong Institution Junior college, won the 'Most Innovative Award' for displaying outstanding creativity and innovation in their project. They are Connerlius Chong Zhan Yao, Rochard, Xiong



Project DreamAcres

Project DreamAcres was initiated by Nan Chiau High School (Winston Kwan Yu Zhe, Tricia Neo, Tan Zi Yu Sheryl, and Tan Jolynn), under the guidance of their teacher (David Tai) , who inspired them to be part of this programme.

Project The Dreamers

Project The Dreamers is founded by the students (Yang Minyu, Zhang Chuwei, Lee Ypngxin and Zhou Qianxian) from Anderson Junior College.



Value-in-Action student projects.

We would also like to thank teachers for encouraging their students to kick start various self-driven projects to raise awareness on animal cruelty, maintenance at ACRES Wildlife Rescue Centre, beach -cleaning, contribute to ACRES by doing donation drive and conducted fundraising booth in their respective schools. We are honoured to be able to work with the schools mentioned below:





- Pierce Secondary School
- Serangoon Secondary School
- Chung Chen High School (Main)
- St Hilda's Secondary School
- De Yi Secondary School
- Boon Lay Secondary School
- Anglo-Chinese School (Independent)
- National Junior College
- Regent Secondary School
- Singapore Chinese Girls' School
- Maris Stella High School
- CHIJ St Nicholas Girls School
- Tamasek Polytechnic
- Bartley Secondary School
- Anglo-Chinese School (Barker Road)
- Ahmad Ibrahim Secondary School
- Hwa Chong Institution Junior College
- Troop 48 Girls Scouts of Singapore
- Nexus International School
- Meridian Junior College
- Yishun Town Secondary School
- German European School Singapore
- ITE West

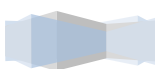
3. VOLUNTEER PROGRAMMES

We simply couldn't do what we do without the help and support of our dedicated volunteers. From the 1st of April 2016 to the 31st of March 2017, our dedicated volunteers clocked up an impressive 14,418 volunteer hours between them. Between the 1st of April 2016 to the 31st of March 2017, ACRES recruited 916 new volunteers.

We would like to take this opportunity to acknowledge the contribution made by each and every one of our volunteers and to thank them for their hard work and dedication to the animals and our mission to end animal cruelty.

3.1 WILDLIFE GUARDIANS AND WILDLIFE RESCUE VOLUNTEER PROGRAMMES

The ACRES Wildlife Guardians programme offered members of the public aged 17 and above an exciting opportunity to play a hands-on role in the work of the AWRC. However, due to increasing interest among younger individuals, this programme was merged with the sanctuary volunteer programme to allow all volunteers to come and help with animal care directly, so the guided tours can be managed by the education and outreach teams. The wildlife rescue volunteer training programme remained the same, with an intensive one-day theory training programme, followed by several on the job orientation sessions.





This year, many more Wildlife Guardians and Wildlife Rescue volunteers have been recruited and trained. We are delighted to welcome them to ACRES Team and look forward to their regular assistance.

3.2 WILDLIFE SANCTUARY VOLUNTEER PROGRAMME

The opening of the outdoor Main Sanctuary area at the AWRC in November 2013 enabled a new Wildlife Sanctuary Volunteer Programme to begin, offering an exciting opportunity for members of the public to become even more involved in the day to day care of the rescued reptiles at the AWRC. Volunteers must commit to helping at the centre at least twice a month and are tasked with duties such as maintaining and cleaning of outdoor enclosures and ponds, preparing enrichment, observing the animals' behaviour and feeding the animals.



This year, we've recruited many more volunteers to the Wildlife Sanctuary Volunteer programme, and their involvement has been vital to the ongoing work at the AWRC.

3.4 STUDENTS VOLUNTEERING FOR ANIMALS

This year, we've had the pleasure of working with volunteers from the many schools, polytechnics and universities. These passionate youths lent their time, skills and most of all their passion to make a difference. Some of these students have carried out their volunteer work as part of Values In Action / Service Learning projects.

- A special mention goes to NPS International School, which has been sending groups of students to volunteer at the AWRC regularly throughout the year. Their contribution has been great and their enthusiasm, hard work and commitment has really made a positive difference.





3.5 COLLECTION OF DONATIONS IN KIND

At the ACRES Wildlife Rescue Centre (AWRC), we get through a lot of supplies, and one thing that helps us enormously to keep costs down is the donation of items. School students have supported the work of the AWRC this year by collecting and donating various essential items such as newspapers for the animals' substrates, trash bags and toilet rolls.

3.6 INTERNATIONAL VOLUNTEERS

This year we welcomed ten international volunteers – from Malaysia, Korea, Japan, Switzerland, Sweden and Germany- to join us in making a difference for animals!

3.7 INTERNS

We really have our hands full with all our various projects, so we appreciate all the help we can get! One such valuable source of help is our interns, who commit a few weeks or months to helping out in one or more of our busy departments. Their help has also been extremely valuable, and they have each been very welcome members of the ACRES team! We hope that their time at ACRES has provided valuable work experience, and wish them all the best in their future endeavours.

This year, we have welcomed 20 interns, who have volunteered with our animal care and veterinary departments.

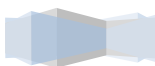


4. PARTNERSHIPS

Our heartfelt thanks go to the following companies and organisations which have supported ACRES this year.

BEACH HOUSE PICTURES (BHP)

ACRES is delighted to announce our partnership with Beach House Pictures (BHP)! ACRES first collaborated with Beach House Pictures back in 2013, working together on segments for ZooMoo; an international animal and conservation channel for preschoolers. We again worked together briefly on the Wild City documentary.





The partnership, which will run for two years, will see the Beach House Pictures producing original online content and promotional videos for ACRES, profiling our work with Singapore's wildlife. This includes the rescue of birds, snakes and other endangered reptiles, and the rehabilitation and repatriation of exotic animals that have illegally been brought into



Singapore to be sold and kept as pets.

Additionally, BHP staff will participate in a number of group activities at the AWRC. They have already helped with laying new grass in the tortoise enclosures at the Main Sanctuary Area at the AWRC.

In addition to content creation, the kind folks at Beach House Pictures will be donating video equipment to ACRES, enabling us to document some of our 350 animal rescues that we carry out, on average, each month. We will be sharing this content with the production company and it will be used in the rollout of digital content. In 2016, BHP also produced a fantastic corporate video of ACRES's work, that has helped us introduce ACRES to members of public and new supporters.

BHP Managing Director Jocelyn Little says, *"We are delighted to form this unique partnership with ACRES and are looking forward to providing meaningful support for their activities. It's a real privilege to be able to combine two of our greatest passions – animals and storytelling."*

7. CORPORATE / FOUNDATION VOLUNTEERING

This year we have enjoyed the support of the following companies, whose employees have joined us at the AWRC for various volunteer activities and achieved so much for the animals!

Our thanks to the staff and management of the following companies for their support, and we look forward to future collaborations.

- Beach House Pictures: In addition to offering their services and skills pro-bono to create awareness videos on native wildlife, the Beach House Pictures team of volunteers assisted with the building of the native bird rehabilitation aviary.





ADDRESSING ZOO ANIMAL WELFARE

Addressing zoo animal welfare issues is where it all began for ACRES, and we never forget the animals in substandard zoos who need our voice. We have continued to work with Singapore Zoo, and several improvements including the new legislation for welfare of captive wild animals has been passed in Malaysia through collaborative efforts.

We also remain committed to addressing the exploitation of dolphins by the captive dolphin industry.

SAVE THE WORLD'S SADDEST DOLPHINS CAMPAIGN

ACRES has continued calling for Resorts World Sentosa to work with ACRES and other organisations to rehabilitate and release the 23 remaining wild-caught dolphins held captive at their attraction in Singapore. We have continued to raise the awareness to public through public roadshows on why visiting captive dolphinariums is detrimental to the welfare of the dolphins caught from the wild and kept in captivity.

Details of the “Save the World’s Saddest Dolphins” campaign can be found at the official campaign website www.saddestdolphins.com





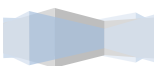
FARM ANIMAL WELFARE PROJECT

A partnership between Humane Society International (HSI) and ACRES resulted in launch of the farm animal welfare campaign in June 2015. Thanks to HSI's grant, this project seeks out to form partnerships with corporate companies to adopt business practices that will have a direct impact on the welfare standards for farm animals. This campaign has also seen a series of awareness raising social media posts published to engage the public to consider making choices that will push for better animal welfare standards in these farms.

In 2016, ACRES engaged with several corporate companies to discuss and learn about their plans to improve welfare standards for their products that involve farmed animals.

FIRST TRAP-NEUTER-RELEASE (TNR) PROGRAMME FOR STRAY DOGS ON JURONG ISLAND

The TNR programme which is a collaborative project between industrial landlord JTC, which has built a facility on the island to sterilise the dogs, and ACRES, Action for Singapore Dogs (ASD), Noah's Ark Cares (NAC) and Save Our Street Dogs (SOSD). ACRES is overseeing the project, with ASD, NAC and SOSD managing the day to day hands-on operations. ACRES also works closely with companies located on Jurong Island through engagement and outreach to explain the programme, and advise on measures they may take to minimise stray dog incidences within their premises. The project saw progress with over 340 dogs who were trapped and neutered, and additional facilities were built to facilitate the release and monitoring of the neutered dogs. As a long term project, ACRES will continue to work closely with the partners towards a successful TNR programme on the Jurong Island.







AUDITOR'S REPORT

ANIMAL CONCERNS RESEARCH AND EDUCATION SOCIETY

[UEN: T01SS0121K]

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

AUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2017

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Suhaimi Salleh & Associates

[UEN: S88PF0247L]

Public Accountants and
Chartered Accountants of Singapore

71 Ubi Crescent
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Singapore 408571
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STATEMENT BY THE MANAGEMENT COMMITTEE

In the opinion of the Management Committee, the accompanying financial statements set out on pages 6 to 31 are drawn up so as to present fairly, in all material respects, the state of affairs of the Society as at 31 March 2016 and of the results, the 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 Thirugnanam	
Secretary	Noelle Seet	(Appointed on 13.10.2016)
Treasurer	Wong Pong Hin	
Committee Member	Alpana Ahuja	
Committee Member	Andrew Tay Teck Lee	

For and on behalf of the Management Committee,


Umapathi Thirugnanam
President


Noelle Seet
Secretary

Singapore,

26 SEP 2017





Suhaimi Salleh & Associates

Public Accountants and
Chartered Accountants of Singapore

71 Ubi Crescent
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Singapore 408571
T: (65) 6846 8376
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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 (Chapter 311)
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Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of Animal Concerns Research And Education Society (the "Society"), which comprise the statement of financial position of the Society as at 31 March 2017, the statement of financial activities, statement of changes in funds and statement of cash flows of the Society for the financial year 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 Societies Act, Chapter 311 (the "Societies Act"), the Charities Act, Chapter 37 and other relevant regulations (the "Charities Act and Regulations") and Financial Reporting Standards in Singapore ("FRSs") so as to present fairly, in all material respects, the state of affairs of the Society as at 31 March 2017 and of the results, changes in funds and cash flows of the Society for the financial year ended on that date.

Basis for Opinion

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

Other Information

Management is responsible for the other information. The other information comprises the Statement by the Management Committee set out on page 2 but does not include the financial statements and our auditor's report thereon.

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

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

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.





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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 (Chapter 311)
in the Republic of Singapore]

Responsibilities of Management and Those Charged with Governance for the Financial Statements (Cont'd)

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.
- 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.





Suhaimi Salleh & Associates

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(CONT'D)

Independent auditor's report to the members of:

ANIMAL CONCERNS RESEARCH AND EDUCATION SOCIETY

[UEN: T01SS0121K]

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

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 2017 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.


Suhaimi Salleh & Associates
Public Accountants and
Chartered Accountants
Singapore,

26 September 2017

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2017

	Note	2017			2016		
		Unrestricted fund	Restricted funds		Unrestricted fund	Restricted funds	
		General fund	Farm Animal Welfare Campaign	Heal Project	General fund	Farm Animal Welfare Campaign	Heal Project
		S\$	S\$	S\$	S\$	S\$	S\$
INCOME							
Income from generating funds							
<u>Voluntary income</u>							
Donations	5	464,930	0	(7,128)	442,087	0	90,000
Grants	7	7,063	0	0	12,496	27,663	0
Membership subscription		0	0	0	0	0	0
Sponsorship	5	0	0	0	8,000	0	0
		<u>471,993</u>	<u>0</u>	<u>(7,128)</u>	<u>462,583</u>	<u>27,663</u>	<u>90,000</u>
<u>Activities for generating funds</u>							
Fees	6	94,089	0	0	27,990	0	0
Fund raising income	5	78,865	0	0	129,905	0	0
Sponsorship	5	32,700	0	0	45,000	0	0
		<u>205,654</u>	<u>0</u>	<u>0</u>	<u>202,895</u>	<u>0</u>	<u>0</u>
Other income							
Amortisation of deferred capital grant	15	13,850	0	0	17,161	0	0
Miscellaneous income		57,192	0	0	50,929	0	0
		<u>71,042</u>	<u>0</u>	<u>0</u>	<u>68,090</u>	<u>0</u>	<u>0</u>
Total income		<u>748,689</u>	<u>0</u>	<u>(7,128)</u>	<u>733,568</u>	<u>27,663</u>	<u>90,000</u>
							<u>851,231</u>



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

		2017				2016			
		Unrestricted fund	Restricted funds		Total unrestricted and restricted funds	Unrestricted fund	Restricted funds		Total unrestricted and restricted funds
		General fund	Farm Animal Welfare Campaign	Heal Project		General fund	Farm Animal Welfare Campaign	Heal Project	
Note		S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
EXPENDITURE									
Cost of generating funds									
	Fund raising expenses	31,763	0	32	31,795	22,482	0	708	23,190
Cost of charitable activities									
	Animal protection programme expenses	744,127	1,170	5,154	750,451	738,383	13,696	76,673	828,752
8									
Governance and administrative costs									
	Administrative expenses	106,609	0	0	106,609	83,415	0	305	83,720
9									
Total expenditure		882,499	1,170	5,186	888,855	844,280	13,696	77,686	935,662
Net (expenditure)/ income for the year		(133,810)	(1,170)	(12,314)	(147,294)	(110,712)	13,967	12,314	(84,431)
Total funds brought forward		286,289	13,967	12,314	312,570	397,001	0	0	397,001
Total funds carried forward		152,479	12,797	0	165,276	286,289	13,967	12,314	312,570

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





Animal Concerns Research and Education Society
[UEN: T01SS0121K]

Audited Financial Statements
Year Ended 31 March 2017

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2017

	Note	2017 S\$	2016 S\$
ASSETS			
Current assets			
Cash and cash equivalents	10	100,974	254,760
Other receivables	11	153,814	159,168
		<u>254,788</u>	<u>413,928</u>
Non-current assets			
Property, plant and equipment	12	164,569	101,704
Intangible assets	13	0	0
		<u>164,569</u>	<u>101,704</u>
Total assets		<u>419,357</u>	<u>515,632</u>
LIABILITIES			
Current liabilities			
Other payables	14	101,231	134,737
Deferred income	16	1,277	4,375
		<u>102,508</u>	<u>139,112</u>
Non-current liabilities			
Deferred capital grant	15	140,100	63,950
Deferred income	16	11,473	0
		<u>151,573</u>	<u>63,950</u>
Total liabilities		<u>254,081</u>	<u>203,062</u>
NET ASSETS		<u>165,276</u>	<u>312,570</u>
FUNDS			
Unrestricted fund			
General Fund	17	152,479	286,289
Restricted funds			
Farm Animal Welfare Campaign	18	12,797	13,967
Heal Project	19	0	12,314
		<u>12,797</u>	<u>26,281</u>
TOTAL FUNDS		<u>165,276</u>	<u>312,570</u>

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





Animal Concerns Research and Education Society
[UEN: T01SS0121K]

Audited Financial Statements
Year Ended 31 March 2017

STATEMENT OF CHANGES IN FUNDS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2017

	Balance at beginning of year S\$	Net (expenditure)/ income for the year S\$	Balance at end of year S\$
2017			
Unrestricted fund			
General Fund	286,289	(133,810)	152,479
Restricted funds			
Farm Animal Welfare Campaign	13,967	(1,170)	12,797
Heal Project	12,314	(12,314)	0
Total funds	<u>312,570</u>	<u>(147,294)</u>	<u>165,276</u>
2016			
Unrestricted fund			
General Fund	397,001	(110,712)	286,289
Restricted funds			
Farm Animal Welfare Campaign	0	13,967	13,967
Heal Project	0	12,314	12,314
Total funds	<u>397,001</u>	<u>(84,431)</u>	<u>312,570</u>

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



**STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2017**

	Note	2017 S\$	2016 S\$
Cash flows from operating activities			
Net expenditure for the year		(147,294)	(84,431)
Adjustments for:			
Amortisation of deferred capital grant	15	(13,850)	(17,161)
Disposal of property, plant and equipment	12	2,600	0
Depreciation of property, plant and equipment	12	23,735	27,555
Operating cash flow before working capital changes		(134,809)	(74,037)
Changes in operating assets and liabilities			
Other receivables		5,354	(79,197)
Other payables		(33,506)	(5,804)
Net cash used in operating activities		(162,961)	(159,038)
Cash flows from investing activities			
Deferred capital grant	15	90,000	0
Deferred income		8,375	(7,500)
Proceed from disposal of property, plant and equipment	12	800	0
Purchase of property, plant and equipment	12	(90,000)	(4,669)
Net cash generated from/(used in) investing activities		9,175	(12,169)
Net decrease in cash and cash equivalents		(153,786)	(171,207)
Cash and cash equivalents at beginning of financial year		254,760	425,967
Cash and cash equivalents at end of financial year	10	100,974	254,760
Cash and cash equivalents comprise:			
Cash at bank	10	100,974	254,760

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



NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2017

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 and is a charity registered under the Charities Act and Regulations on 11 January 2005. The Society has been accorded the Institutions of a Public Character ("IPC") status until 31 May 2017. The Society has renewed its IPC status from 1 June 2017 to 31 May 2018.

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 FRSs. 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 2016

In the current financial year, the Society has adopted all the new and revised FRSs and interpretations of FRS ("INT FRS") that are relevant to its operations and effective on 1 April 2016. The adoption of the standard did not have any material effect on the financial statements.

2.1.2 Standards issued but not yet effective

The Society did not early adopt the following relevant new/revised FRSs, INT FRS and amendments to FRSs that were issued at the date of authorisation of these financial statements but not yet effective until future period:

Description	Effective for annual periods beginning on or after
FRS 109 Financial Instruments	1 January 2018
FRS 115 Revenue from contracts with customers	1 January 2018
FRS 116 Leases	1 January 2019

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



2. Significant accounting policies (Cont'd)

2.2 Income recognition

Income comprises the fair value of the consideration received or receivable for the services rendered in the ordinary course of the Society's activities. 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.

2.2.3 Grants

Grants are recognised as income in the financial statements over the periods necessary to match them with the related costs, which they are intended to compensate on a systematic basis.

2.2.4 Fundraising

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

2.2.5 Other income

Other income is recognised when received.

2.3 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.

2.3.1 Cost of generating funds

Cost of generating funds comprises all directly attributable costs incurred in the generating voluntary income and fundraising activities. These costs include costs related to constitutional and statutory requirements and an apportionment of overhead and shared costs.

2.3.2 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.

2.3.3 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)

2.4 Property, plant and equipment

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.

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 fixture	3 years
Quarantine assets	3 - 5 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.

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.

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.

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

2.5 Intangible assets

Charity management system software

Acquired computer software licenses are initially capitalised at cost which includes the purchase price (net of any discounts and rebates) and other directly attributable cost of preparing the asset for its intended use. Costs associated with maintaining the computer software are recognised as an expense when incurred.

Computer software licenses are subsequently carried at cost less accumulated amortisation and accumulated impairment losses. These costs are amortised to the profit and loss account using straight-line method over their estimated useful life of three years. The amortisation period and amortisation method of computer software are reviewed at each reporting date. The effects of any revision are recognised in the statement of financial activities when the changes arise.





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 the assets, recoverable amount 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, 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 (or CGU) is reduced to its recoverable amount. The impairment loss is recognised in the statement of financial activities.

An impairment loss for an asset is reversed 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 an 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 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

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

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

2.7.2 Recognition and de-recognition

Usual 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.

2.7.3 Initial measurement

Financial assets are initially recognised at fair value plus transaction costs.

2.7.4 Subsequent measurement

Loans and receivables are subsequently carried at amortised cost using the effective interest method.





2. Significant accounting policies (Cont'd)

2.7 Financial assets (Cont'd)

2.7.5 Impairment

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

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

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

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

The allowance for impairment loss account is reduced through profit or loss in a subsequent period when the amount of impairment losses decreases and the related decrease can be objectively measured. The carrying amount of the asset previously impaired is increased to the extent that the new carrying amount does not exceed the amortised cost had no impairment been recognised in prior periods.

2.8 Cash and cash equivalents

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

2.9 Other receivables

Other receivables are initially recognised at fair value, and subsequently carried at amortised cost, using the effective interest method.

2.10 Financial liabilities

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

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





2. Significant accounting policies (Cont'd)

2.11 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.

2.12 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.

2.13 Foreign currencies

Transactions in foreign currencies are measured in Singapore Dollar and recorded at exchange rates approximating those ruling at the transaction dates. Foreign currency monetary assets and liabilities are measured using the exchange rates ruling at the reporting date. All exchange differences are recognised in the statement of financial activities.

2.14 Operating leases as lessee

Finance leases which transfer to the Society substantially all the risks and rewards incidental to ownership of the leased item, are capitalised at the inception of the lease at the fair value of the leased asset or, if lower, at the present value of the minimum lease payments. Any initial direct costs are also added to the amount capitalised. Lease payments are apportioned between the finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are charged to profit or loss. Contingent rents, if any, are charged as expenses in the periods in which they are incurred.

Capitalised leased assets are depreciated over the shorter of the estimated useful life of the asset and the lease term, if there is no reasonable certainty that the Society will obtain ownership by the end of the lease term.

Operating lease payments are recognised as an expense in profit or loss on a straight-line basis over the lease term. The aggregate benefit of incentives provided by the lessor is recognised as a reduction of rental expense over the lease term on a straight-line basis.

2.15 Employee compensation

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.

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. Significant accounting policies (Cont'd)

2.16 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.

2.17 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.

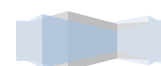
2.18 Events after the reporting date

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

2.18 Related parties

A related party is defined as follows:

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





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 assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in the future periods.

3.1 Judgements made in applying accounting policies

The Management is of the opinion that there are no significant judgements made in applying accounting policies that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3.2 Key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the end of the reporting period are discussed below. The 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.

3.2.1 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 obsolescence and legal or other limits on the use of property, plant and equipment. The depreciation charge is increased where useful lives are less than previously estimated lives.

The carrying value of property, plant and equipment as of 31 March 2017 and 2016 is S\$164,569 and S\$101,704 respectively.

Based on Management's assessment, no change in the estimated useful lives of property, plant and equipment is required as of 31 March 2017 and 2016.

3.2.2 Impairment of property, plant and equipment

Property, plant and equipment are 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 Society 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.



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

3.2 Key sources of estimation uncertainty (Cont'd)

3.2.3 Impairment of loans and receivables

The impairment of other receivables is based on the ageing analysis and management's continuous evaluation of the recoverability of the outstanding receivables. In assessing the ultimate realisation of these receivables, management considers, among other factors, the creditworthiness and the past collection history of each donor. If the financial conditions of these donors were to deteriorate, resulting in an impairment of their ability to make payments, additional allowances may be required. The carrying amounts of the Society are other receivables as at 31 March 2017 were S\$153,814 (2016: S\$159,168).

4. Income tax

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





5. Donations

	2017				2016			
	Unrestricted fund	Restricted funds			Restricted funds			Total unrestricted and restricted funds
		Farm Animal Welfare Campaign S\$	Heal Project S\$	Total unrestricted and restricted funds S\$	Farm Animal Welfare Campaign S\$	Heal Project S\$	Total unrestricted and restricted funds S\$	
Tax deductible donations								
Voluntary income								
Donations	314,610	0	(7,128)	307,482	0	90,000	404,717	
Sponsorship	0	0	0	0	0	0	3,000	
Activities for generating funds								
Fund raising income	43,000	0	0	43,000	0	0	47,275	
Sponsorship	32,700	0	0	32,700	0	0	45,000	
	390,310	0	(7,128)	383,182	0	90,000	499,992	
Non-tax deductible donations								
Voluntary income								
Donations	150,321	0	0	150,321	0	0	127,370	
Sponsorship	0	0	0	0	0	0	5,000	
Activities for generating funds								
Fund raising income	35,865	0	0	35,865	0	0	82,630	
	186,186	0	0	186,186	0	0	215,000	
	576,496	0	(7,128)	569,368	0	90,000	714,992	

The donations were allocated as follows:

	2017	2016
Donations	457,803	532,087
Sponsorship	32,700	53,000
Fundraising income	78,865	129,905
	569,368	714,992



7. Grants

Humane Society International
International Primate Protection
League
National Council of Social
Service
Singapore Press Holdings



8. Animal protection programme expenses

	2017					2016				
	Unrestricted fund		Restricted funds			Unrestricted fund		Restricted funds		
	General fund		Farm Animal Welfare Campaign	Heal Project	Total unrestricted and restricted funds	General fund		Farm Animal Welfare Campaign	Heal Project	Total unrestricted and restricted funds
	S\$		S\$	S\$	S\$	S\$		S\$	S\$	S\$
Campaigns										
Local expenses	3,998		1,170	0	5,168	24,966		160	468	25,594
Overseas expenses	0		0	0	0	0		0	0	0
Salary	86,340		0	0	86,340	122,894		13,536	0	136,430
CPF contributions and SDL	10,393		0	0	10,393	19,286		0	0	19,286
Depreciation of property, plant and equipment	3,301		0	0	3,301	7,161		0	0	7,161
Disposal of property, plant and equipment	3,400		0	0	3,400	0		0	0	0
	107,432		1,170	0	108,602	174,307		13,696	468	188,471
Education and community outreach										
Local expenses	17,484		0	721	18,205	13,385		0	11,707	25,092
Overseas expenses	133,545		0	4,433	137,978	93,356		0	57,345	150,701
Salary	14,194		0	0	14,194	9,788		0	6,313	16,101
CPF contributions and SDL	3,600		0	0	3,600	3,942		0	0	3,942
Depreciation of property, plant and equipment	10,300		0	0	10,300	10,300		0	0	10,300
Project expenses	5,899		0	0	5,899	350		0	840	1,190
	185,022		0	5,154	190,176	131,121		0	76,205	207,326





8. Animal protection programme expenses (Cont'd)

	2017					2016				
	Unrestricted fund	Restricted funds			Total unrestricted and restricted funds	Unrestricted fund	Restricted funds			Total unrestricted and restricted funds
		Farm Animal Welfare Campaign	Heal Project	S\$			Farm Animal Welfare Campaign	Heal Project	S\$	
Wildlife rescue	163,750	0	0	0	163,750	139,817	0	0	0	139,817
Local expenses	239,550	0	0	0	239,550	226,503	0	0	0	226,503
Salary	39,313	0	0	0	39,313	39,168	0	0	0	39,168
CPF contributions and SDL	7,606	0	0	0	7,606	7,391	0	0	0	7,391
Depreciation of property, plant and equipment	949	0	0	0	949	864	0	0	0	864
Asset expense off	505	0	0	0	505	19,212	0	0	0	19,212
Professional fee	451,673	0	0	0	451,673	432,955	0	0	0	432,955
	744,127	1,170	5,154		750,451	738,383	13,696	76,673		828,752



	2017						2016					
	Unrestricted fund	Restricted funds			Total unrestricted and restricted funds		Unrestricted fund	Restricted funds			Total unrestricted and restricted funds	
	General fund	Farm Animal Welfare Campaign	Heal Project				General fund	Farm Animal Welfare Campaign	Heal Project			
	S\$	S\$	S\$	S\$	S\$		S\$	S\$	S\$	S\$	S\$	
Accounting fee	23,304	0	0	23,304			21,186	0	0	0	21,186	
Asset expense off	637	0	0	637			640	0	0	0	640	
Audit fee	4,463	0	0	4,463			6,104	0	0	0	6,104	
Bank charges	8,169	0	0	8,169			8,575	0	0	0	8,575	
CPE contributions and SDL Depreciation of property, plant and equipment	1,597	0	0	1,597			1,495	0	0	0	1,495	
Donations	2,528	0	0	2,528			2,703	0	0	0	2,703	
Medical expenses	23,506	0	0	23,506			5,088	0	0	0	5,088	
Miscellaneous expenses	10	0	0	10			614	0	0	0	614	
Salary	30,993	0	0	30,993			26,076	0	305	0	26,381	
Telephone and fax	9,219	0	0	9,219			8,660	0	0	0	8,660	
Transport	2,105	0	0	2,105			2,238	0	0	0	2,238	
	78	0	0	78			36	0	0	0	36	
	106,609	0	0	106,609			83,415	0	305	0	83,720	



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10. Cash and cash equivalents

	2017 S\$	2016 S\$
Cash at bank	<u>100,974</u>	<u>254,760</u>

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

11. Other receivables

	2017 S\$	2016 S\$
Grant receivables	0	45,000
Other receivables	116,332	83,683
Deposits	34,240	28,410
Prepayments	<u>3,242</u>	<u>2,075</u>
	<u>153,814</u>	<u>159,168</u>

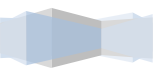
At the reporting date, the carrying amounts of other receivables approximate their fair values.

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

12. Property, plant and equipment

	Motor vehicles S\$	Office and other equipment S\$	Film equipment S\$	Furniture & fixtures S\$	Quarantine assets S\$	Total S\$
Cost						
At 1 April 2015	186,363	28,504	3,506	20,053	9,951	248,377
Additions	<u>4,000</u>	<u>669</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,669</u>
At 31 March 2016	190,363	29,173	3,506	20,053	9,951	253,046
Additions	90,000	0	0	0	0	90,000
Disposal	<u>(22,563)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(22,563)</u>
At 31 March 2017	<u>257,800</u>	<u>29,173</u>	<u>3,506</u>	<u>20,053</u>	<u>9,951</u>	<u>320,483</u>
Accumulated depreciation						
At 1 April 2015	68,443	25,193	3,506	17,229	9,416	123,787
Depreciation charge	<u>23,941</u>	<u>1,815</u>	<u>0</u>	<u>1,264</u>	<u>535</u>	<u>27,555</u>
At 31 March 2016	92,384	27,008	3,506	18,493	9,951	151,342
Depreciation charge	20,831	1,641	0	1,263	0	23,735
Disposal	<u>(19,163)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(19,163)</u>
At 31 March 2017	<u>94,052</u>	<u>28,649</u>	<u>3,506</u>	<u>19,756</u>	<u>9,951</u>	<u>155,914</u>
Carrying amount						
31 March 2016	<u>97,979</u>	<u>2,165</u>	<u>0</u>	<u>1,560</u>	<u>0</u>	<u>101,704</u>
31 March 2017	<u>163,748</u>	<u>524</u>	<u>0</u>	<u>297</u>	<u>0</u>	<u>164,569</u>







13. Intangible assets

	Charity management system software	
	2017 S\$	2016 S\$
Cost		
At beginning of financial year	39,718	39,718
Addition	0	0
Disposal	(39,718)	0
At end of financial year	0	39,718
Accumulated amortisation		
At beginning of financial year	39,718	39,718
Amortisation	0	0
Disposal	(39,718)	0
At end of financial year	0	39,718
Carrying amount	0	0

14. Other payables

	2017 S\$	2016 S\$
Advance from supporter	50,000	50,000
Other payables	51,231	84,737
	101,231	134,737

Advance from supporter is unsecured, non-interest bearing and collectible upon demand. This advance was obtained to fund the operating activities of the Society.

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

15. Deferred capital grant

	2017 S\$	2016 S\$
At beginning of financial year	63,950	81,111
Deferred capital grant received	90,000	0
Amortisation of deferred capital grant	(13,850)	(17,161)
At end of financial year	140,100	63,950

In the year ended 2017, the Society purchase a brand new van which to be used for the animal campaign purposes. The costs of the motor vehicle purchased has been capitalised under property, plant and equipment. (Note 12).

In 2015, the Society received a donated used washing machine which to be used for the admin purposes. The costs of the washing machine purchased has been capitalised under property, plant and equipment (Note 12).

In 2014, the Society received a donated used van which to be used for the animal campaign purposes. The costs of the motor vehicle purchased has been capitalised under property, plant and equipment (Note 12).



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16. Deferred income

	2017 S\$	2016 S\$
Current	1,277	4,375
Non-current	<u>11,473</u>	<u>0</u>
	<u>12,750</u>	<u>4,375</u>

This relates to grants received to be used in subsequent accounting periods in accordance with the terms specified by donors.

	2017 S\$	2016 S\$
At beginning of financial year	4,375	11,875
Deferred income received	12,771	0
Utilisation of deferred income	<u>(4,396)</u>	<u>(7,500)</u>
At end of financial year	<u>12,750</u>	<u>4,375</u>

17. General Fund

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

18. Farm Animal Welfare Campaign

The fund is partnership between Humane Society International ("HSI") and the Society for Farm Animal Welfare Campaign in Singapore. The grant is awarded for the purpose of recruit and train a Farm Animal Welfare campaign coordinator for an HSI-funded program based in Singapore.

	2017 S\$	2016 S\$
At beginning of financial year	13,967	0
Add: Receipts	0	27,663
Less: Expenditures for the year	<u>(1,170)</u>	<u>(13,696)</u>
At end of financial year	<u>12,797</u>	<u>13,967</u>

19. Heal Project

The fund is grant from The Silent Foundation Ltd for the purpose of Humane Education and Outreach programmes. The objective of the Humane Education and Outreach programmes is to reach out to every person in Singapore on the importance of compassion towards animals in creating a humane and socially responsible society, and to equip every Singaporean with the tools and knowledge needed for them to be able to make compassionate, humane choices in their everyday lives, as well as leading an environmentally-friendly lifestyle.

	2017 S\$	2016 S\$
At beginning of financial year	12,314	0
Add: Receipts	0	90,000
Less: Expenditures for the year	<u>(12,314)</u>	<u>(77,686)</u>
At end of financial year	<u>0</u>	<u>12,314</u>



20. Operating lease commitment

The Society lease office premises from a non-related party under non-cancellable operating lease agreements. The lease has varying terms, escalation clauses and renewal rights.

The future minimum rental payable under non-cancellable operating leases contracted for at the end of the reporting period, but not recognised as liabilities, are as follows:

	2017 S\$	2016 S\$
Not later than one year	22,830	22,830
Later than one year but not more than five years	<u>13,317</u>	<u>36,147</u>
	<u>36,147</u>	<u>58,977</u>

21. Related party transactions

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

	2017 S\$	2016 S\$
<u>Executives' remuneration</u>		
Salaries and other short-term employee benefits	79,884	17,200
Post-employment benefits – contribution to CPF	<u>13,781</u>	<u>2,922</u>
	<u>93,665</u>	<u>20,122</u>
	Number of key personnel	Number of key personnel
No. of executives of the Society in remuneration bands:		
Below S\$100,000	<u>3</u>	<u>1</u>

There were no transactions between the Society and related party for the financial year ended 31 March 2017 and 31 March 2016.

22. Financial instruments

The financial assets and liabilities of the Society as at the financial reporting date are as follows:

	2017 S\$	2016 S\$
<u>Financial assets</u>		
Loans and receivables		
Cash and cash equivalents	100,974	254,760
Other receivables (excluding prepayments)	<u>150,572</u>	<u>157,093</u>
	<u>251,546</u>	<u>411,853</u>
<u>Financial liabilities</u>		
Other payables	<u>101,231</u>	<u>134,737</u>



23. Financial risk management

The Society's activities are mainly exposed to interest rate risk, credit risk and liquidity risk.

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.

Interest rate risk

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.

Credit risk

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

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

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 mismatches 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\$
2017			
Financial assets			
Cash and cash equivalents	100,974	0	100,974
Other receivables (excluding prepayments)	150,572	0	150,572
	<u>251,546</u>	<u>0</u>	<u>251,546</u>
Financial liabilities			
Other payables	(101,231)	0	(101,231)
Net financial assets	<u>150,315</u>	<u>0</u>	<u>150,315</u>



23. Financial risk management (Cont'd)

Liquidity risk (Cont'd)

2016	Within one year S\$	Later than one year but not later than five years S\$	Total S\$
Financial assets			
Cash and cash equivalents	254,760	0	254,760
Other receivables (excluding prepayments)	157,093	0	157,093
	<u>411,853</u>	<u>0</u>	<u>411,853</u>
Financial liabilities			
Other payables	(134,737)	0	(134,737)
Net financial assets	<u>277,116</u>	<u>0</u>	<u>277,116</u>

24. Fair values

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.

25. Fund raising expenses

	2017 S\$	2016 S\$
Gross donations	457,803	532,087
Direct costs of fund raising expenses	31,795	23,190
Percentage of direct fund raising expenses over gross donations and sponsorships	<u>7%</u>	<u>4%</u>

26. 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.



27. Reserve position and policy

The Society's reserve position (excluding non-current assets) for financial year ended 31 March 2017 is as follows:

		2017	2016	Increase/ (decrease)
		S\$'000	S\$'000	%
A	Unrestricted Fund			
	General Fund	152	286	(47)
B	Restricted Fund			
	Farm Animal Welfare Campaign	13	14	(7)
	Heal Project	0	12	(100)
C	Endowment Fund	N/A	N/A	N/A
D	Total Fund	165	312	(47)
E	Total Annual Operating Expenditure	889	936	(5)
F	Ratio of Funds to Annual Operating Expenditure (A/E)	0.17	0.31	(45)

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.

28. Authorisation of financial statements

The financial statements for the financial year ended 31 March 2017 were authorised for issue in accordance with a resolution of the Management Committee on 26 September 2017.