





# acres


Animal Concerns Research & Education Society

## ANNUAL REPORT 2017- 2018

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# MESSAGE FROM FOUNDER & CEO

On behalf of ACRES, I'm delighted to share the work we have done for the animals, in this Annual Report for the financial year 2017-18. In 2018, ACRES celebrated 17 years of advocating for an end to animal cruelty, and it has been an exciting and hard journey for us and the animals. All these efforts are only made possible with the continued support of our donors, partners, volunteers and supporters.

**This year, our amazing volunteers clocked over 19,000 hours; our education team were directly involved with over 57 student projects, and reached out to over 25,000 individuals, through over 110 roadshows and talks; our rescue team handled 8,133 calls to our hotline, leading to rescue of over 3,700 wild animals in distress. We were also thrilled to continue keeping our promise to 6 more reptiles from the illegal wildlife trade, by repatriating them back to the wild in Malaysia.**

Our ACIU (Animal Crime Investigation Unit) handled over 122 cases related to illegal wildlife trade and over 50 cases of cruelty.

This year, our campaign work has focused to promote co-existence amongst the residents of our garden city and our wild counterparts, sharing about our native wild animals, wildlife etiquette and conducting outreach and operations to manage over 40 conflict cases.

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. With your help, ACRES continues to be the voice for the voiceless.

On behalf of the animals, thank you for your support.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Louis Ng', with a stylized flourish at the end.

Louis Ng, Founder and Chief Executive



# INTRODUCTION TO ACRES

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

## OUR VISION

A world where animals are treated with compassion and respect.

## OUR MISSION

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

## OUR AMBITION

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

## OUR OBJECTIVES

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

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.

## **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.

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.

### EXECUTIVE BOARD

Position	Name	Date elected
President	Umapathi Thirugnanam	23/07/12
Vice-President	Andrew Tay Teck Lee	26/09/17
Treasurer	Pomp Hin Wong	22/07/14
Secretary	Noelle Seet Siok Lin	13/10/2016
Committee member	Shirley Loh	26/09/17
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

# 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 2017 and 31st March 2018, a total of 8,133 calls were made to the 24-Hour ACRES Wildlife Rescue Hotline (97837782), resulting in a total of 3,239 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 over 1,000 native wild animals were successfully rescued and released back into the wild.

## 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 31<sup>st</sup> of March 2018, the AWRC was housing 152 wild animals rescued from the exotic pet trade in Singapore, of the following species:

Alligator snapping turtle (2)  
 Chinese softshell turtle (1)  
 Common snapping turtle (1)  
 Cuban slider (2)  
 False map turtle (1)  
 Chinese stripe-necked turtle (1)  
 Eastern snake-necked turtle (1)  
 Yellow spotted turtle (1)  
 Giant Asian pond turtle (1)  
 Malaysian giant turtle (4)  
 Elongated tortoise (2)  
 Green iguana (12)  
 Hermann's tortoise (2)  
 Indian star tortoise (55)  
 Leopard gecko (1)  
 Pig-nosed turtle (31)  
 Red-footed tortoise (3)  
 Yellow-footed tortoise (1)  
 African spurred tortoise (6)  
 Ball python (14)  
 Blood python/ Bornean short python (1)  
 Burmese python (1)  
 California mountain king snake (1)  
 Radiated tortoise (4)  
 Forstein's tortoise (1)

We have seen good progress in our communications pertaining to repatriation of these animals where possible. In April 2018, we managed to send 6 more reptiles from the above list back to

the wild in Malaysia. We continue to actively research and connect with people to secure a safe second chance for these animals, however the process is extremely lengthy and complicated.

Here are a couple of animals we rescued this year from the illegal exotic pet trade:

### **Comot, the elongated tortoise**

In June 2017, our wildlife rescue team was alerted to an elongated tortoise roaming by roadside, eventually entering someone's garden. To our shock, Comot was an elongated tortoise, native to Malaysia and an endangered species. Comot along with another elongated tortoise Comel previously rescued by ACRES were repatriated back to the wild in Malaysia in April 2018.



### **Marley, the green iguana**

In January 2018, Marley was rescued as yet another victim of the illegal pet trade in Singapore. Found by the roadside, Marley suffered fractures to his hind leg. Marley seemed dazed and did not put up a struggle when we rescued him. He was very docile and remained inactive. One look at him showed that he had underlying nutritional deficiency issues resulting in malformed jaw. Over the next few days, Marley was put through a few tests and our fears were confirmed.

He was diagnosed with Metabolic Bone Disease, likely because his previous owner probably fed him an imbalanced diet and never exposed him to UV light which is a critical requirement for reptiles. He had a soft mandible, also





known as rubber jaw, and a fractured right upper forelimb which affected his locomotion. He showed no interest in food either.

After intensive care, and syringe-feeding him daily, Marley's condition slowly improved. He started using his fractured forearm to move about. Our care-givers help him enjoy the natural sunlight and walk on fresh grass every morning to strengthen his muscles. The basking also helped stimulate his appetite and he started eating on his own after a month of being syringe-fed.

Even though Marley looks better now, he is still under intensive care and monitoring and has a long road to recovery. Marley is not native to Singapore he will be a permanent resident at the ACRES Wildlife Rescue Centre where he will be cared for in the best possible way.

The supporting sponsorship for these animals are very important to allow us continue caring for these animals in the best possible way. Updates on these victims of the illegal wildlife trade can be received by becoming a wildlife supporter!





## Native wild animal rescues

Our 24hr hotline sees rescue of about 300 wild animals every month. We work closely with the National Parks Board for release of these rescued animals when they have recovered and deemed fit for release.

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, brahmyny 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 bittern, house crow, Eurasian tree sparrow, oriental pied hornbill, zebra dove, yellow bittern, black-naped oriole, tailor bird, olive-backed sunbird, collared kingfisher, common kingfisher, oriental dwarf kingfisher, 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 every wild animal whom we rescue survives. Some are so badly injured or suffering from such severe shock that they pass away. This year, we successfully released over 1,000 rescued wild animals back into the wild, working together with the National Parks Board (NParks) to establish appropriate release sites.

Read on to learn of some native wildlife whom we have rescued and released back to the wild.

### **Axle, the Sunda pangolin**

Axle is one of the rare native endangered species of mammals - Sunda pangolin. On 14 Aug 2017, our wildlife rescue team received a call for Axle who was stranded in the car park. Stressed and scared Axle took refuge under a car. Pangolins have an armour of scales to protect themselves and a tight grip which made the rescue very challenging. After one hour of struggle and carefully maneuvering Axle out of the fix, Axle was free to go back to the wild. We are very grateful to the members of public on site who assisted ACRES with the rescue.



### **Banded leaf monkey**

Raffles langur or banded leaf monkeys are one of the rare native species of primates. Efforts are put in by researchers and National Parks Board to protect their population in the wild here in Singapore. Sadly, on 24<sup>th</sup> Sep 2017, our wildlife rescue team rescued a banded langur who was hit by a vehicle on Bukit Timah Expressway (BKE). Even though rescue mission was carried out immediately, the langur did not pull through even to receive veterinary assistance. Becoming a roadkill is one of the threats faced by Singapore's native wildlife in addition to habitat loss and fragmentation.



## Otter pups

In December 2017, the local community named Otterwatch, who observe our native otter population and provide valuable insights to not only researchers but also raise awareness among the public, reported on two otter pups who were left behind by their parents for over 24 hours. Following assessment, the otter working group decided that intervention was



Photo: OtterWatch

necessary. By working together with the otter working group members, ACRES was involved in the rescue and reunion of the pups with the family. It was a beautiful, rewarding and touching rescue and reunion, because returning them to the wild where they truly belong is the best outcome any wildlife rescue can have.

## Sugar and Maple, the long-tailed macaques

Sugar is a long-tailed macaque, whose behaviour was severely altered from human feeding resulting in intense human-macaque conflicts in Segar road. Following engagement with the community, a joint operation was launched along with the NParks, The Pet Doctors Veterinary Clinic, AVA and Wildlife Reserves Singapore resulting in successful rescue of Sugar in May 2017. She was rehabilitated at ACRES Wildlife Rescue Centre to wean her off unhealthy human food, and allow foraging of natural diet found in the wild.

Maple is another infant long-tailed macaque who was rescued in November 2017, found by roadside, badly malnourished. She had seizures and was in a lot of pain. Following intensive care from our animal care team, Maple survived to recover completely to a playful curious young long-tailed macaque. With Sugar in our care, ACRES decided to integrate Maple with Sugar for a better future in the wild for both of them.

Though a challenging and risky undertaking, the fruits of this integration process were worth it.

Sugar started caring for Maple, playing together, grooming and sleeping together. Maple learnt how to be a monkey from Sugar. This winning duo was released back in to the wild in January 2018.



Photo of Sugar: The Straits Times

## Improvements to the ACRES Wildlife Rescue Centre (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!

### Wildlife Rescue Equipment

Thanks to a kind donor, our wildlife rescue team was better equipped with more humane wildlife capturing devices such as sturdy nets that are designed to capture macaques, otters and other mammals.



In addition, we were able to purchase new electrical heat mats, that are built in with thermostats. These devices play a crucial role in triage of the animals and incubating wild animals who are rescued in very stressed conditions.



## Quarantine walls

Our Wildlife Recovery and Rehabilitation centre received a fresh coat of paint as part of our maintenance project. This helps to keep the place hygienic and provide a safe space for the preparation of food and recovery of the rescued wildlife.

In February 2018, ACRES engaged several volunteers from Apple and SAF who worked hard to scrub the walls clean and give them a fresh coat of paint.



## Veterinary treatment room upgrade

Thanks to the generous help from ARC Health Services and guidance from Dr Jean-Paul Ly, our treatment room was upgraded with more diagnostic feature such as the blood analyser.

The treatment room was fit with hi-tech air purification systems to ensure that the sick animals have a clean space to recover during the treatment process.

All the treatment dens were given a fresh coat of paint and fit with individual heat lamps that allow optimal temperature provision for all the recovering animals.



New kennel cages were also donated by ARC Health Services that made our treatment room more professional and efficient.

Additional upgrades such as clinical quality sinks, scrubbing table, preparatory tables, cupboards to store surgical equipment and veterinary medicine and a safe for drugs storage made our treatment facility more effective, in helping more animals in need!

## Establishment of a brand new outdoor sanctuary

As a no-kill shelter, ACRES also faces the challenges of space to house wildlife rescued from the illegal wildlife trade. In our efforts to address this challenge, we developed our outdoor classroom to an outdoor sanctuary for all the tortoises and some turtles to enjoy the outdoors.

In October 2017, the foundation was laid for this new sanctuary. As always, volunteers play a big role in what ACRES can do for the animals. From October to December 2017, volunteers from all walks of life, and corporate volunteers from Apple Asia Pacific, Cisco and The Body Shop came over to build the enclosures with corrugated metal sheets, placing enclosure furniture for the animals and planting non-toxic diet shrubs for the tortoises to forage on.

Around 50 animals enjoy this sanctuary now!





## Feedback for the ACRES Wildlife Rescue Team

*I saw an injured pigeon. I think his wing was broken and he couldn't move or fly. He was struggling near the drain and looks like he was being hit by something....*

*Then I texted Acres Hotline again 3 hours later and was told that they have already collected the pigeon from the carton box and that everything is ok.*

*I just want to express my gratitude to the Acres Hotline and Team. Thank you so much for coming down to collect the injured pigeon even though you have so many cases on hand. I really appreciate it. You save that life of that pigeon.*

Kimberly Lim, February 2018

*Thank you for your super prompt response and rescuing a young little bird that got stuck in the aircon ledge/washing machine area! Much appreciated for your help! Great people, great team!*

PS Yong, March 2018

*Acres! You guys are really awesome!! Thank you René and Mengjie for coming to help rescue the Olive backed Sunbird fledging we found at Singapore Poly and trying to put it back to its nest! I am so grateful for your kindness and dedication to every animal help calls that you receive, and being so polite and helpful!*

Carrie Lim, June 2017

# TACKLING THE WILDLIFE TRADE

Many wild animals face extinction due to the wildlife pet trade. Some 13 million animals are taken illegally from their homes for the pet trade. Tragically, this comes at a great cost to the animals. In the past 40 years, around 52 percent of the world's wildlife has disappeared. Factors like climate change and habitat loss are contributors to this decline, but the wildlife trade is key.

*In 2017, from just 3 platforms, we found a total of 111 online advertisements offering illegal wildlife in Singapore. This is just the tip of the iceberg.*

Not to mention hundreds of advertisements on other species of animals like dogs, cats, hamsters, guinea pigs and rabbits.

From January 2016 to December 2017, ACRES received 92 calls (comprising of 36 green iguanas; 33 tortoises of various species; 23 hedgehogs and 21 sugar gliders) from the public.

This figure does not include the number of calls/animals surrendered to ACRES. The animals were found among rubbish chutes, had maggot wounds, were covered in their own excrement, attacked by dogs or even found dead in places like a HDB void deck.

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.

Read on to find out more on some of the cases our dedicated ACIU (Animal Crime Investigation Unit) worked on.



## Illegal Pet Trade

1. In June 2017, ACIU received feedback regarding sale of exotic turtles at a pet shop in Tampines. During our first visit, we noted common snapping turtle, alligator snapping turtle, mata mata, yellow spotted river turtle and pig-nosed turtle on sale. However further visits did not record any turtles but further persuasion brought one turtle out. The same shop was later caught by the enforcement agency offering species (Axolotl and yellow-spotted amazon turtle shown below) that were not allowed to be sold or kept as pets in Singapore.



2. In September 2017, ACIU received feedback on pig-nosed turtles in a public pond in front of a restaurant. Following investigations, it was found that these prohibited pets were abandoned by someone at the public pond. They were later seized by the AVA and housed at the Wildlife Reserves Singapore.



3. In October 2017, ACIU responded to information on individuals trying to release 4 large Asiatic soft-shelled turtles contained in netting within crates. This species is caught from the wild in Indonesia, and legally sold in Singapore to meet the demand for turtle soup.

While it may have seemed like an act of kindness to buy them and release, purchasing them only feeds the demand to capture more turtles from the wild. Moreover, releasing them in protected areas is a prohibited act under the Parks and Trees Act and the Public Utilities Regulations.



ACIU alerted the enforcement agencies (PUB and NParks), thanks to the PUB officers who responded immediately to stop the release. Since it is an offence to release any animal into any reservoir or any part of the Central Water Catchment Area or Catchment Area Park, ACRES urged PUB to investigate this case and take enforcement action. We are thankful that they were prosecuted in the court with a penalty.

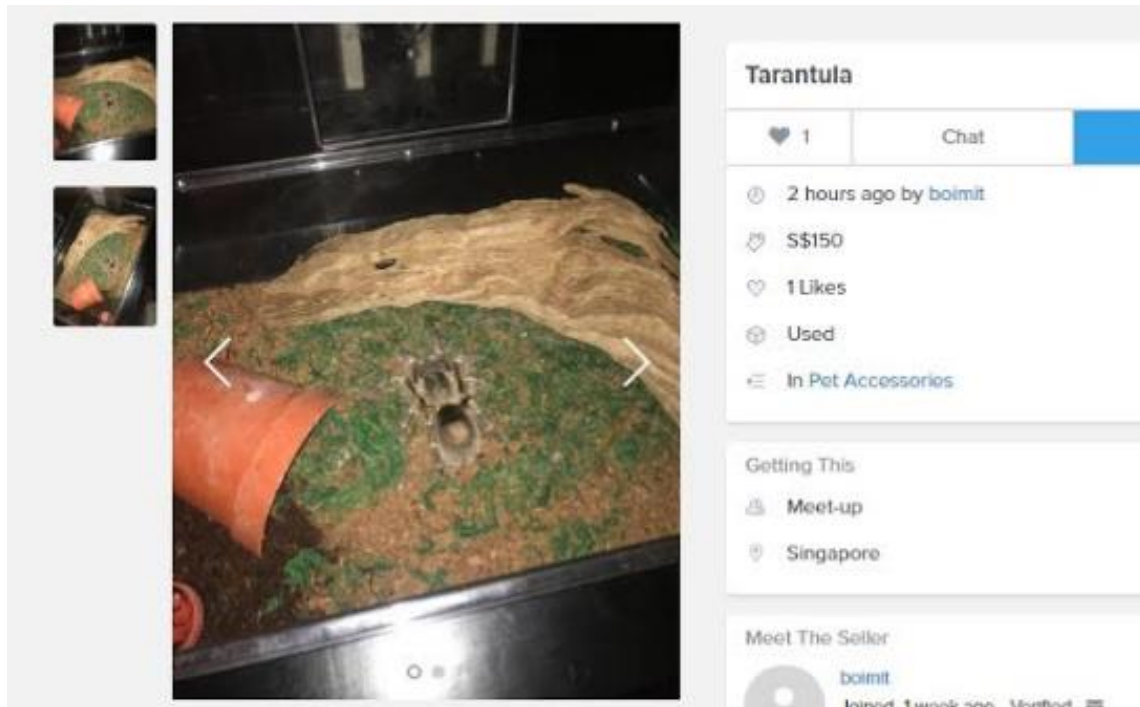


4. ACIU came across an advertisement selling a juvenile green iguana on Carousell. The selling price was S\$888. Following our investigations, a joint sting operations between AVA and ACRES resulted in seizure of a juvenile green iguana.

The green iguana (*Iguana iguana*) is listed under CITES Appendix II and it is illegal to breed, sell or possess them in Singapore. Green iguanas do not make suitable pets as they can grow up to 7 feet long, have razor sharp teeth and males often turn aggressive and territorial when they reach sexual maturity. They can live up to 20 years and have special husbandry needs.

Many iguanas we rescued suffer from metabolic bone disease due to poor nutrition. Reptiles are also a source of salmonella, a serious zoonotic disease.

5. In February 2018, ACIU was alerted to the sale of Chaco golden knee tarantula being sold illegally on Carousell. Following investigations, ACRES and AVA conducted a joint sting operations to nab the offender and seize the tarantula.



## Poaching in Singapore

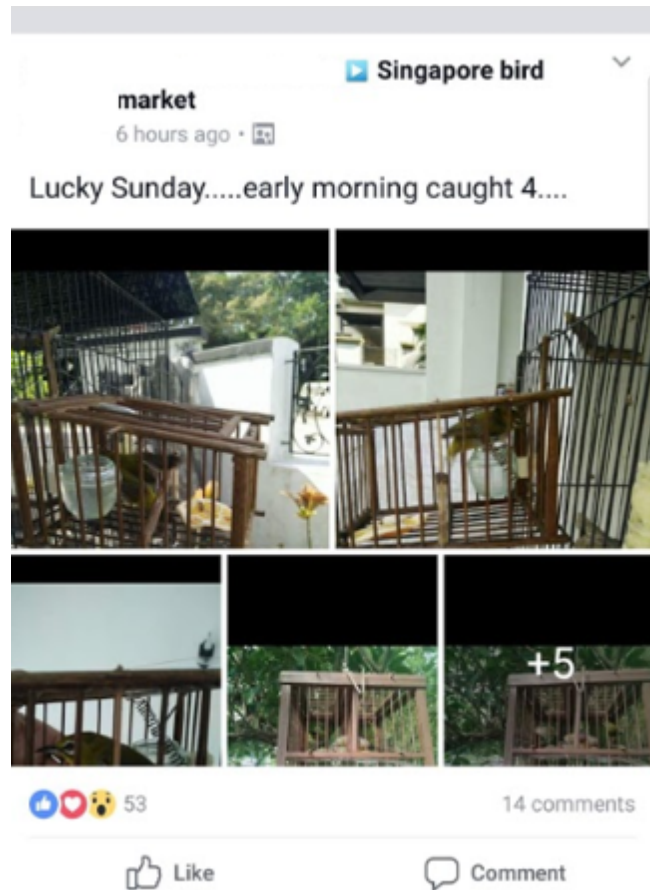
Just in this financial year, ACRES handled over 25 cases of poaching in Singapore. Under Section 8(d) of the Wild Animals and Birds Act (WABA), it is an offence for any person to net, snare or take by means of any contrivance any wild animal or bird other than those found in the Schedule. Offenders infringing the Act are liable on conviction to a fine of up to \$1000 and to the forfeiture of the wild animal and bird.





Online sales of birds revealed that many posts also advertised for locally poached birds from the wild in Singapore. Following is one of the many cases where ACIU followed up all possible leads and investigated thoroughly in apprehending individual from an online post.

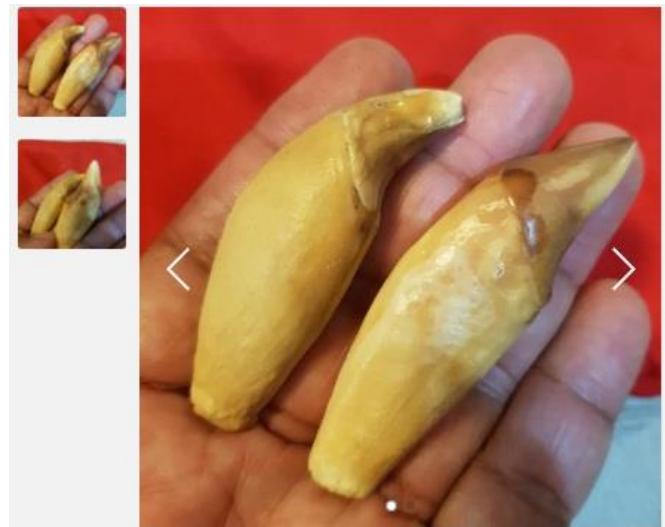
We received a tip-off from a member of the public regarding the sale of poached Oriental white-eye (Mata Puteh) on Facebook at Singapore Bird Market. We followed up on the feedback and managed to obtain the address of the poacher. When we visited the property, we found an active bird trap hanging from a tree next to a field about 20 metres away from the poacher's house. We sought the assistance of the Singapore Police Force (999) who also referred the matter to AVA. AVA followed up on the feedback and appropriate enforcement action has been meted out.



## Illegal Trade In Wild Animal Parts

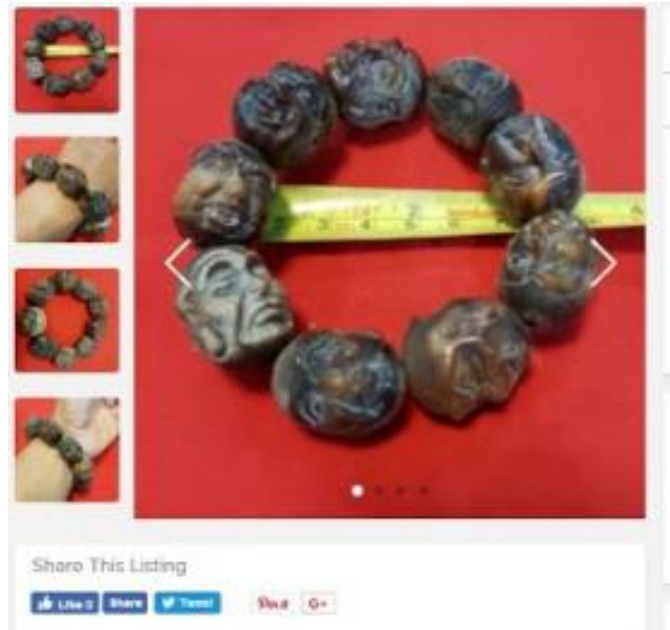
ACIU has documented illegal sales of wild animal parts such as tiger tooth, tiger claw, bear tooth, rhino horns, porcupine stones, tiger skin and many such products on several online platforms in Singapore.

In February 2018, one of the investigations led to a joint sting operations between ACRES and AVA resulting seizure of rhino and bear parts in Singapore.



The photos on the right show the bear tooth above and the rhino horn bracelet below, sold at \$500 each.

In order to tackle this issue, ACIU has been working closely with the online platforms and the AVA. The ACIU also encourages members of public to tackle the issue by refusing to buy live animals sold online, by reporting to relevant government authority or to ACRES to [acrescrime@gmail.com](mailto:acrescrime@gmail.com) and spread the awareness to friends and family members.

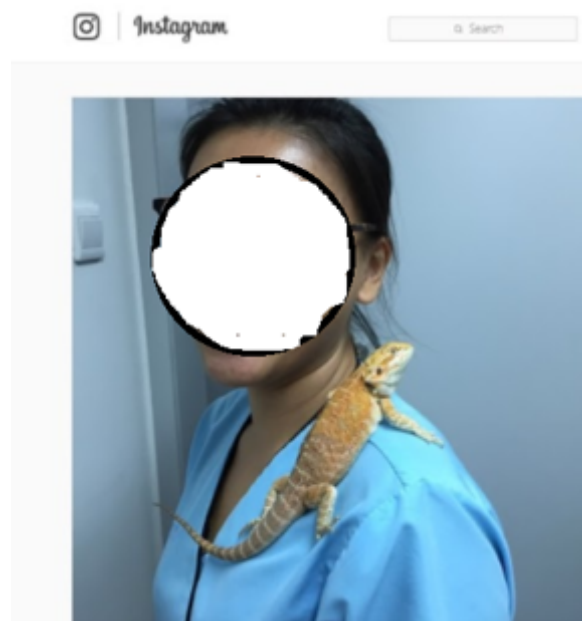


## Seeking support from Veterinary Clinics in Singapore

Following ACIU's investigations, many veterinary clinics in Singapore were posting photos on social media, treating prohibited wildlife being brought in as pets by their clients. This is an open flouting of national legislation that is put in place to protect the wildlife and biodiversity. ACIU decided to engage the veterinary clinics and sent a nation-wide circular to all the registered vet clinics appealing to play an active role in tackling the illegal wildlife trade through these two actions:

1. Consider it your responsibility to **report prohibited species who are brought in as your patients**. Identifying the source of these prohibited animals helps to tackle the root cause of the problem.
2. If there is any information on breeding, keeping or selling of these pets, please report to the relevant agency for enforcement action, please contact AVA (through online feedback at [www.ava.gov.sg](http://www.ava.gov.sg)) or 6805 2992 if you come across any suspected cases of illegal wildlife trade.

The circular also had detailed one-page information on why wild animals do not make suitable pets.



# 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. As a unit focusing on wildlife protection issues, ACIU at times also handles issues related to poor welfare conditions for pet animals. Read on to learn about some of the wildlife cruelty cases handled by the ACIU.

## Wildlife Welfare

1. In Nov 2017, we were notified of pest control company's staff mishandling a reticulated python at a void deck at Choa Chu Kang captured in a video which went viral on social media.

The video showed the pest control staff stepping onto the snake's tail to control its movement. The snake's teeth got stuck onto the top part of the sack and the staff were seen pulling on opposite directions aggressively up and down in order to dislodge the snake's teeth from the sack.

The upper and lower teeth of a python is naturally curved inwards. Pythons also have another set of teeth on the roof of their mouth. This is nature's way



to ensure that preys lodged in the python's mouth are unable to get away. The methods used by the pest control staff to dislodge the sack from the teeth and controlling the snake's movement by stepping on it showed their lack of knowledge and professionalism in handling wild animals like snakes, which may have led to a high chance of causing unnecessary injuries, pain and stress to the animal. The following act was witnessed by members of the public. This can further propagate more misunderstanding and misinformation among members of the public on the handling of snakes by using harsh and inhumane approach. The case was referred to AVA for investigation and the pest control company was issued an advisory.



2. We received feedback from a member of the public on the keeping of peacocks in small cages at the said farm and chickens kept in dirty enclosures. AVA was notified on the matter and the owner has since been advised to provide adequate care for the birds.

Owners of private residences can keep a maximum of 10 chickens at home, and within bird-proof cages or enclosures only. Such enclosures could include a fine wire mesh netting, which prevents the kept birds from having any contact with any other bird or animal from outside the cage.



3. In March 2018, ACIU received a feedback from a member of the public on one female Eclectus and one sulphur-crested cockatoo mistreated with severe feather-plucking issues. Feather loss from plucking behaviour by the bird is a symptom of psychological stress resulting often from poor diet and environment. There were also allegations on absence of water provision. Photographs revealed poor welfare conditions and were reported to the AVA for enforcement action. The birds were taken by the AVA who was working on improving the welfare conditions of the dog who was also housed in the reported premises.



4. In January 2018, a member of the public alerted us to a Blue-fronted Amazon Parrot abandoned in a cage and left near the mail box area of a HDB. A general physical examination showed feather loss around the entire body and legs. There was also a lacerated wound and a thick brown mass under the left wing. ACIU's investigations revealed the owner, and we worked together with AVA on this case and managed to nab the offender. The parrot had since passed on due to bacterial/fungal pneumonia and septic shock from chronically infected wounds and lesions. We are also glad that the offender was prosecuted in the court.

The Blue-fronted Amazon (*Amazona aestival*) native to South America is currently listed under CITES Appendix II.

We would like to remind the public that abandoning of animals is a crime. Under the Animals and Birds Act, a person who is guilty of an offence under subsection (1) shall be liable on conviction for a first offence, to a fine not exceeding \$15,000 or to imprisonment for a term not exceeding 18 months or to both; and (ii) for a second or subsequent offence, to a fine not exceeding \$30,000 or to imprisonment for a term not exceeding 3 years or to both.



5. In November 2017, ACIU observed several rock pigeons (*Columba livia*) crammed in a cage, but not offered for sale at Goodwill Birds Trading shop. Rock pigeons are not allowed to be sold as pets here in Singapore. We suspect that these birds were trapped in order to prevent them from stealing the food from their own birds who are being offered for sale at the bird shop. Not only was this cruel, but also unnecessary in terms of taking matters of animal removal in their own hands. The case was forwarded to the AVA for further action.





6. In August 2017, our wildlife rescue team attended to a case of a water monitor lizard in a condo. To our shock, the gardener had already noosed and mishandled the lizard resulting in suffocation and death of the monitor lizard. ACRES always attempts education and mediation first, and when it fails as in this case ACIU took over the case to file on cruelty. AVA took enforcement action through advisory.



# HUMAN-WILDLIFE CONFLICT

Since 2017, ACRES's campaigns department has been putting a lot of effort in handling the human-wildlife conflict cases. When the number of rescue calls increased from a mere 30 a month, to a whopping 800 a month, we dissected our call logs data to understand the reason for increase. The findings revealed that many members of public had requested for removing a snake or a monkey or a monitor lizard out of fear and lack of awareness on our native wildlife.

This work on addressing human-wildlife conflict through promoting co-existence involves our officers attending to conflict cases, assessing the situation carefully through surveys and interviews and engaging the community and the government agencies towards peaceful co-existence. At times, when removal becomes unavoidable, ACRES plays a key role to ensure that the measures are humane.



Many a times, ACRES has come across developments that are poorly managed or planned resulting in road traffic accidents involving wildlife roadkills or human injuries.

Most often, the root cause sat areas of concern at estates – either residential, business, or the likes of country or town clubs, has been narrowed down to human food provision (direct and indirect) to the wildlife and lack of awareness. The educational aspects comes in on wildlife etiquette, bi-lingual infographics and advisory sheets on various species who could potentially come in conflict with humans.

From 1<sup>st</sup> April 2017 to 31<sup>st</sup> March 2018, ACRES has handled over 50 cases of native wildlife conflict scenarios through awareness, engagement with the community and joint operations with the AVA, NParks and the WRS. Read on to learn more about some of the cases that ACRES was involved in.

Even during wildlife rescues, we use the rescue operation as an opportunity to raise the much-needed awareness. As shown in the photo of the bats, this house owner had installed netting over his rambutan trees to protect the fruits from squirrels. However, many birds and fruit bats had gotten tangled up and died under the hot sun, which the owner was unaware of. During the rescue of the bats, our rescue team raised awareness and the owner requested for us to remove all of the netting to prevent further life loss. It was a winning scenario for more of the native wildlife in the future.



### Segar road monkey

Sugar is the name given to this long-tailed macaque who was sighted repeatedly at Segar road HDB estate in Bukit Panjang, entering houses to take food or even seek shelter. Our findings revealed that there were at least 3 feeders who were feeding Sugar within the HDB unit itself. Such direct human food provision altered Sugar's behaviour resulting in approaching humans for food, which worsened to



Photo of Sugar: The Straits Times

scratching and biting when food was not provided. If feeding by these residents were put to an end in the beginning stage, this conflict situation would not have arisen.

ACRES worked together with the residents' community of Segar road, AVA, The Pet Doctors Veterinary Clinic and the WRS to launch an operation to capture Sugar for rehabilitation and release back in a suitable habitat. After a month long ordeal of trying to dart Sugar in high-rise HDB buildings, she was finally rescued in May 2017. She was rehabilitated at ACRES by our animal-caregivers and released back to a suitable habitat with NParks approval.

This operations also opened up opportunities to engage the residents through meetings and raise awareness on the ill effects of feeding wildlife.

## Yishun HDB estate monkey

In October 2017, ACRES received sighting reports of a lone long-tailed macaque in the HDB estate at Yishun. Following surveys, we found suspected food provision by un-informed residents. ACRES worked closely with the Yishun town council and did a door-to-door engagement with the residents to inform them of a lone macaque sighting and the importance of not feeding the monkey. The residents understood that the macaque will leave the estate if no food was provided. Within a week's time, the macaque moved away from this estate, proving the point on co-existence.



## Wild pig at Hillview

On 19<sup>th</sup> October 2017, an unfortunate incident happened in Hillview estate when a resident was charged at and attacked by a wild pig. The wild pig was eventually hit by a bus and killed on the spot. AVA and ACRES looked into the case and understood that the wild pig came from a nearby forested area and was spooked by something, making him go on a rampage which is a natural response to stress. Thankfully, the resident who was attacked and the other residents were very understanding and kind enough to share that they do not want any inhumane actions taken on the wildlife.



ACRES was then invited to a town hall session on 22<sup>nd</sup> October 2017 by the town council, the MP, along with the NParks and the AVA, to share and raise awareness on native wildlife encounters. Thanks to the joint efforts from everyone involved and the understanding from the residents, the town hall session saw immense interest and support in learning dos and don'ts when coming across native wildlife including snakes, monitor lizards, macaques and wild pigs.





## Punggol drive monkey

September is usually a month with numerous instances of indirect food provision to monkeys due to the seventh month practices. Early September 2017, ACRES handled a few calls about

*Photos of Punggol: Joseph Tan*



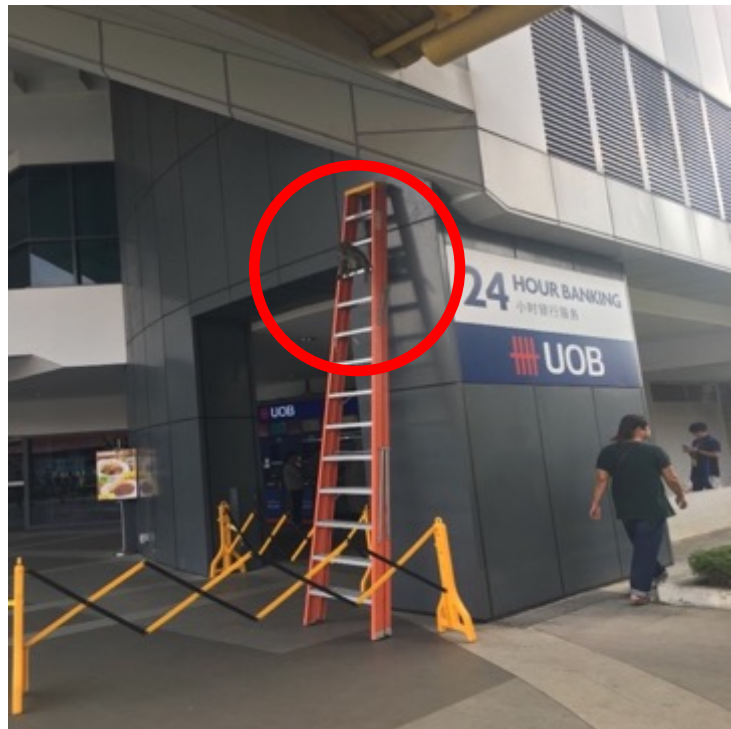
a lone long-tailed macaque at Punggol drive. The macaque had been sighted at the HDB residential areas which is near the waterway and park connector. This green space is home to much wildlife and this macaque happened to find her way there.

We got feedback that people have been feeding the macaque. We immediately contacted the town council to arrange to do a visit to the residential estate to raise awareness about wildlife, including macaques and to address the issues and what everyone can do to peacefully co-exist with the macaque. Our visits and interactions with the residents also revealed that feeding has been happening frequently in the area. Feeding is usually the main reason for animals to stay in an area and this happened to be the case at Punggol drive as well. However, while engagement was underway, on 6<sup>th</sup> September 2017, AVA managed to dart the monkey, whom we eventually named “Punggol”.

Punggol was then sent to ACRES for rehabilitation and reverse him from the behavioural alterations caused by humans feeding. He was then released back to the wild later in 2018.

### Sun Plaza monkey

Again, in September 2017, a lone long-tailed macaque was reported to be visiting the Sun Plaza. It is a mixed used residential and commercial development located along Sembawang Drive beside the busy Sembawang MRT and the bus interchange. Visits and interviews with the mall users/residents revealed that the monkey was feeding on offerings comprising fruits and cakes. Engagement with the mall management greatly aided in managing the offerings and removing them after the prayers. This successfully resulted in conflict resolution and the monkey eventually moved away.





## Coexistence themed roadshows

In addition to operations on the ground, ACRES has been conducting targeted outreach on native wildlife coexistence at hotspots, by bringing eye-catching life size animal models with infographics and advisories.

From our experience, we were able to identify key conflict species for different estates in Singapore. This allowed to focus on these species and promote coexistence at specific estates to the residents. Some of the photos below show the roadshow exhibits.



*Nov 2017 Floral RC roadshow (left) and Jurong CC Carnival Nov 2017 (right). Exhibits and stage talks help to engage residents directly at affected hotspots.*

# WILDLIFE WORKING GROUPS

ACRES team is on the foregrounds for wildlife protection in Singapore as one of the key first responders island-wide for any calls related to wildlife in distress. We have been working closely with several government agencies over years. Collaborative efforts through formalized and structured working groups have not only benefitted the animals, but also the community in Singapore. Following are some of the key groups that ACRES is part of and continues to contribute.

## Urban Wildlife Working Group

In September 2017, this working group was informally formed between the core members ACRES, AVA, NParks, WRS and the National University of Singapore (NUS). The members have been working together and on our own for years on rehabilitation of injured native wildlife, in particular ACRES launched it's own urban wildlife campaign early in 2017. The objectives of this working group are to raise awareness among the public on native wildlife, dos and don'ts when encountering wildlife and publicise the ongoing rescue and rehabilitation efforts by the member organizations.

## Long-tailed Macaque Working Group

In September 2017, the macaque working group was formally announced with the members being ACRES, AVA, NParks, Jane Goodall Institute Singapore (JGIS) and WRS. The National Environment Agency (NEA), Nature Society Singapore (NSS), Land Transport Authority (LTA), Ministry of National Development (MND) also joined in the group as human-macaque conflict is an island-wide issue and needs cooperation from all agencies.





The objectives of the group is to create a safe environment for macaques and people, to manage healthy and sustainable macaque population, identify short-term goals and co-ordinated response across agencies and identify long-term solutions towards coexistence.

Through this working group, information on sightings, conflicts, roadkills are shared among various members for effective coordinated response.

### **Wild boar Taskforce**

Due to the spite of unfortunate accidents involving human injuries, this taskforce was in urgent need to consolidate all the efforts in response to conflict situations. Formed in October 2017, this task force brought together ACRES, AVA, LTA, Singapore Police Force (SPF), WRS and the NParks.

ACRES analysed our own data and provided with roadkill and crossing hotspots to the LTA for road calming measures. They included EMAS signs, animal crossing signs, speed calming measures and reminders for motorists on animal crossing zones.

This coordinated task force also resulted in addition of safety pointers to the driving tutorial booklet for motorists on dos and don'ts when encountering a large wild animal on the road.



# HUMANE EDUCATION

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

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

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

This year, our various Humane Education Programmes have reached out to over 25,600 people, as this year's programmes were targeted towards more long-term engagement through projects and activities, compared to one-off sessions.

From the 1<sup>st</sup> of April 2017 to the 31<sup>st</sup> of March 2018, ACRES held 123 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, 48 were in public areas or for companies or organisations. The number of talks and the outreach has increased steadily from the last financial year.

## Education programmes for educational institutions

This year, our education programmes have reached out to students from a total of 75 different schools/ universities/ kindergartens as listed below:



ITE West

Ping Yi Sec School

Global Indian International (East Coast)

CHIJ Toa Payoh Primary

Nan Hua High

Shuqun Primary School

Commonwealth Secondary School

UWC Dover

Indian Women Association (IWA)

St Andrew's Junior College

Etonhouse International (Broadrick)

Rosyth Childcare

Raffles Early Learning Centre

Holy Innocents' High School

Keng Cheng School

The Little Skool-House Intl Pte Ltd

St Joseph's Institution

Cedar Girls' Secondary

Chatsworth East International School

ISS International School

NIE

Yuhua Secondary School

West Grove Primary School

Eshkol Valley @ Sengkang Pearl Pte Ltd

Kranji Secondary School

Zhonghua Secondary School

Hua Yi Secondary School

My First Skool

Singapore Chinese Girls' School

Canadian International School

Greendale Secondary School

ACEKIDZ @ CHOA CHU KANG

Paya Lebar Methodist Church

NTU

Yangzheng Pri Sch

My First Skool Clementi Blk 428

Learning Vision @ KKH

Boon Lay Secondary School

*“As we put into all our schools  
more humane education, and  
foster the spirit of justice and  
kindness toward the “lower”  
creatures, just as soon shall we  
reach the roots not only of  
cruelty but of crime.”*

*— Miriam A. Ferguson*

Etonhouse Preschool (Vanda Road)  
Riverside Secondary School  
VJC  
Australian International School  
Edgefield Secondary School  
Yale-NUS  
Mulberry Learning Centre  
Tanglin Trust School  
MOE  
Nanhua Primary  
SMU  
EF International  
Nan Hua Primary  
Macpherson Primary  
Poi Ching Primary School  
Pro-teach Bukit Batok  
Whitley Secondary School  
Trees n Trunks (NUS)  
My First Skool Jurong

Singapore Environment Council  
Woodlands Ring Primary  
CHIJ St Nicholas  
3rd Singapore Guides  
CHIJ St Joseph's Convent  
People's Association (PA)  
Frontier Primary School  
Eco Sanctuary Condo  
Swiss Club  
Proteach Schoolcare (Townsville)  
Yoga Labs (East Coast)  
Hwa Chong Institution  
Temasek Polytechnic  
Dover Court International School  
Park View Primary School  
Bartley Secondary School  
SUSS  
Hillside World Academy  
St Anthony's Canossian Secondary  
ACS Bakers Road  
St Joseph's Institution  
Hong Kah Secondary School  
Punggol Secondary School  
Sentosa Development Corporation  
ITE Central  
Stanford American School  
Woodlands Ring Secondary School  
Nan Hua High  
NUS  
Gift-it-forward  
Les Petit Gaulois



## Education programmes for other organisations

In addition to the educational institutions, ACRES has delivered our human education programmes to corporates and organisations such as Singapore Environment Council, Eco Sanctuary condo, Serendipet, Swiss club, Yoga Labs, People's Association, Yishun Park Hawker Centre, Jurong Community Club, Floral Residents' committee, Jurong Rotary Club, Ministry of Education, Green Is The New Black, National Environment Agency, Yuhua Zone 5, Sentosa Development Corporation, Hackerthon, The Waterside condo and Teck ghee Zone RC.



## 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 more than 48 talks and/or held our educational roadshows at several public venues in Singapore, including the Festival of Biodiversity by National Parks



Board, Lunar Pet Fiesta, WOW Pets at Sengkang, Earth Fest, Duxton Plains Park, Green Is the New Black, World Animal Day at Kult Café and St Mary's Angels church, Lentor CC, Singapore Eco Film Festival (SGEFF), Timbre at Gillman, several community centres' events, Safran Mount Faber, Hougang Capeview, NUS Volunteer Fair and more.



*Roadshow at the Green Is The New Black event Dec 2017 (above)*

*Roadshow at Jalan Kuning, September 2017 (below)*



# 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.

## ACRES GALA DINNER 2017

Celebrating 16 years of advocating for animals, the 2017 gala on 9<sup>th</sup> June 2017 was themed on living in harmony with nature. Thanks to OnePlusOne, who designed our booklet aptly.

Not only our guests enjoyed the fun-filled evening and a delicious vegan dinner made by the Loving Hut, but they also left the ballroom knowing that their donations



will be saving lives and helping us push our animal protection programmes forward.

A special thanks to our main sponsors, Nucleo Consulting Pte. Ltd, Beach House Pictures, and Computer Analysts and Recovery Experts (CARE), The Dental Studio, who have put their trust in our humble charity.

As always, the home-grown talents Jack and Rai, The Lost Box and Accidental Sunday serenaded our guests that evening. These bands have been our long-time supporters and also mingled with the guests at our biggest fundraiser of the year.

For the first time, the talented team from N.O.C - N.O.C - Night Owl Cinematics strutted down the aisle at the Orchid Country Club wearing apparel from their very own online shop, Sunday



Peach, auctioned off all for the animals! The successful evening raised a net profit of \$62,668.29!



Lastly, our huge thanks go to our dedicated volunteers, who tirelessly sacrificed their time to ensure that the dinner went smoothly and everyone was happy. We cannot have done it without you.





## Supporters' Get-Together

ACRES hosted our 2<sup>nd</sup> supporters' get together for 2017 on 26<sup>th</sup> August 2017. The event started at 10:30am in the morning at the ACRES Wildlife Rescue Centre, sharing updates on the work we have done for the past 6 months and plans for the upcoming months. After taking questions from our supporters, we held the volunteer appreciation session awarding certificates to over 15 volunteers who have done amazing work in different aspects of ACRES's work. The event ended with a vegan lunch prepared by some of our volunteers. The event was attended by over 60 friends of ACRES, as always it was a pleasure to meet our supporters and excitement to meet new faces.



On 27<sup>th</sup> January 2018, we held our first Supporters Get together for the year 2018. This morning included updates of our work and achievements from the past six months and plans for the year 2018. Through this sharing session, we also seek help on specific projects that supporters can get involved in. After the vegan lunch, we had a volunteering session during which kids were engaged through art sessions.



## World Animal Day at Kult Kafe

World Animal Day is 4 October, so on 1<sup>st</sup> October 2017, ACRES celebrated in partnership with Kult Kafe who provided a venue for us for a special rescue van show-and-tell and activities for kids including a native wildlife puzzle game, colouring and craft activities, and facepainting!



The activities were not only fun, but we managed to raise a lot of awareness on native wildlife coexistence and tackling the illegal wildlife trade.

## ACRES Flag Day

ACRES's flag day was executed on 2<sup>nd</sup> July 2017 and volunteers helped raise funds all over Singapore and encouraged people to dig deep for the animals. With two distribution points of Jurong East and Bugis MRT stations, the flag day raised \$5,095.95.





# COMMUNITY OUTREACH PROJECTS

## Student 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 3,000 students with their animal protection-themed projects.



This financial year, ACRES education team worked on over 57 student projects in this financial year, which contributed to over 6,670 hours by the students from various institutions, and also raised a total of \$9,624.39. We would like to thank these schools for their support, valuable time and hard work put in:

GESL Group 2 (National Institute of Education)

ISS International School

Chatsworth East International School

Holy Innocent Secondary School

Cedar Girls' Secondary School

St Joseph's Institution

Troop 48 Girls' Scout

Chatsworth East International School

Dulwich College

Nanyang Polytechnic

Zhonghua Secondary School

Huayi Secondary School

Hwa Chong Institution

Tanglin Trust School

New Town Secondary School

Victoria School

Hai Sing Catholic Secondary School

Yishun Secondary School

Edgefield Secondary School

SMU Lee Kong Chian Business School

ITE West

ITE College Central

Singapore American School

National University of Singapore

Care Sg youth

Whitley boys brigade

Commonwealth Secondary School

Unity Secondary School

Boon Lay Secondary School

Temasek Polytechnic

Punggol Secondary School

Woodlands Ring Secondary School

SUSS



Projects not only involved interviews, collection of information, research but also to raise funds, donations-in-kind of items from our wish list and conducting roadshows on their own to raise awareness among their friends.



*Zheng Hua Secondary, Edgefield Secondary and ITE West conducting their own awareness roadshows and collecting newspapers for animal bedding at ACRES.*



## Youth For Causes 2017

This year we have 3 teams which are involved in the annual CITI-YMCA Youth for Causes Programme. This community initiative was funded by Citi Foundation which acts as a catalyst to promote social entrepreneurship and community leadership development among Singapore youths. The programme provides a platform for the students to initiate projects to raise public awareness, funds, and mobilise volunteers for Social Service Organisations of their choice, in this case, it is ACRES.

In 2017, we mentored 3 returning teams which were once again selected into the 100 finalist teams: Project Native (Hwa Chong Institution, since 2016), Project Wildcare (River Valley High School Year 5 & 6, since 2016) and Team 100acrellove (Dunman High School, since 2015).



Through mentorship from CITI-YMCA Youth for Causes programme and guidance from ACRES, these 3 teams managed to fundraise a total of \$ 15,963.99 during the 15-week project period.

Project Wildcare was also awarded the Youth for Causes Merit Award. This is the 2nd year whereby this team (Chan Liyi, Liu Xinyi, Eunice Song, and Kathy Liu) has been awarded for their commitment and creativity in raising awareness on ACRES' work and doing their street sales.

We would like to take this opportunity to thank the teams' parents, the schools and mentors for guiding them in this prestige youth programme.

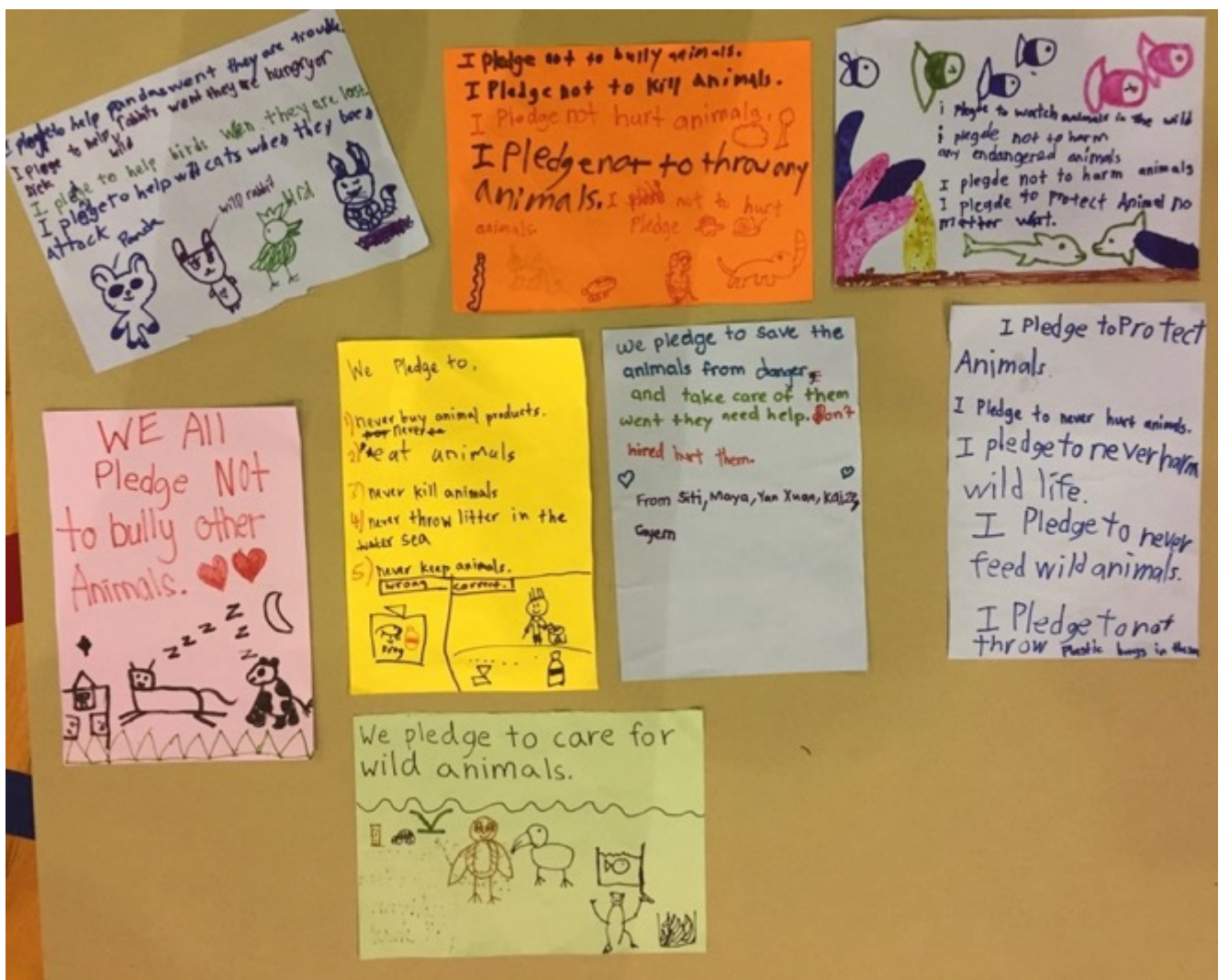


## Feedback on our education programmes

Children by nature are compassionate individuals, and our education programmes are known to encourage this and empower them to directly contribute back to the community and make a difference. We see feedback directly from these kids during the delivery of the programme. Our immense gratitude goes to the teachers whom we work with, who put in a lot of effort to nurture this interest in children. Here are some touching letters from the children.

Some children also illustrate or write their own posters for their friends or family members to spread the word on animal protection.

*Frontier Primary School, January 2018*





*Temasek Polytechnic January 2018*

**Your pledge for native wildlife and reflection on your project (min 200 words)**

*E.g. I will not approach or feed wild monkeys so I do not disrupt their natural behavior and...*

I will avoid shops that use animal testing on their products. After doing some research, I actually found that some products I am currently using are not animal-cruelty free <sup>such as</sup> ~~eg~~ Neutrogena. Hence, I will immediately stop using them & change to other brands. I will also advise my friends against using products that have been tested on animals, and recommend some cruelty-free brands to them. I will raise awareness by conducting exhibition and presentation to inform my peers ~~that~~ about the products that are not against animal cruelty and what to look for when buying products from the markets.

I will boycott products that test on animals and try to spread awareness on animal lab testing and cruelty.

Thank you so much for providing the exhibits. It was a great event organised by the students in collaboration w/ Aves!

Regards, *Eventual*  
tutor, & lecturer



# ACRES VOLUNTEER PROGRAMMES

We simply couldn't do what we do without the help and support of our dedicated volunteers. From the 1<sup>st</sup> of April 2017 to the 31<sup>st</sup> of March 2018, our dedicated volunteers clocked up an impressive 19,061 volunteer hours between them. Between the 1<sup>st</sup> of April 2017 to the 31<sup>st</sup> of March 2018, ACRES recruited and trained 829 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.

## Wildlife Sanctuary Volunteers

The ACRES Wildlife Guardians programme offered members of the public aged 14 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.



We are delighted to welcome them to ACRES Team and look forward to their regular assistance. The opening of the new outdoor sanctuary in December 2017 enabled more opportunities 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.

## Wildlife Rescue Volunteers

Individuals aged 21 and above, passionate about rescuing wildlife and educating members of public are encouraged to join this wildlife rescue volunteer team. 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.



The wildlife rescue and sanctuary volunteers alone clocked 17,177 hours with ACRES.

## Student volunteer programmes

This year too, 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.



In October 2017, Amani from Cedar Girls' Secondary School who volunteered with us for more than 4 weeks revamped our volunteer lounge table through an useful, interactive and informative table cover. She made copies of news articles relevant to animal welfare in Singapore, milestones of ACRES and key policy level changes related to the animal welfare scene in Singapore and covered them with transparent plastic as a table cover. This allowed our key communal area – the volunteer lounge not only a fun place to take breaks, but for volunteers to read up and gain knowledge during their lunch and water breaks.



## International Volunteers

This year we welcomed 21 international volunteers – from Malaysia, Korea, Japan, France, Germany - to join us in making a difference for animals!

*Jeoungeun, Simbi, Soonho & JeongA from Korea who spent January (2018) volunteering at ACRES helping with animal care.*







*Eunyoung, Charyeong & Dohyun  
from Korea who volunteered with  
our animal care department in  
August 2017.*

## Internships at ACRES

Our advocacy and wildlife rescue departments worked with over 21 interns in this financial year ending 31 March 2018. They come from various faculty such as veterinary sciences, literature, social studies, geography and biological sciences.

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.

Interns are provided complete guidance, has a dedicated supervising staff and have project objectives to meet and fulfill in accordance to their institution's requirements too. Our supervisor will spend time completing the paper work required by the university including proper assessment and appraisals.



*Thomas from Royal Veterinary College  
conducted internship with the animal care  
department from 1<sup>st</sup> - 18<sup>th</sup> August 2017*



Pooven from National University of Singapore (NUS), for example not only volunteered with the education and campaigns department, but also was spending time with the crime unit and wildlife rescue to understand the work that ACRES does.

Kaiyin from NUS National University of Singapore, interned at ACRES for 4 months from 11<sup>th</sup> December '17 to 27<sup>th</sup> April '18. She was trained in specialized bird care and wildlife rescue by ACRES and was of tremendous help with animal care, wildlife rescue and as a trained ACRES outreach volunteer, she plowed through our databases to analyse data and interpret them in order to provide graphical illustrations for presentations to public and also government agencies.



Our interns are interviewed prior to engagement and have always proven to be passionate young individuals who return after their internship tenure to continue volunteering, maintain their friendships and connections in our beautiful volunteer community.

## Corporate Volunteering programme

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 The Body Shop, Gift-It-Forward, Credit Suisse, Apple Pacific Operations, Singapore Armed Forces, CISCO Systems, Duetsche Bank and many more for their support, and we look forward to future collaborations. We also give a talk to every single corporate volunteer group that visits AWRC, to share more on our work and how as an individual everyone can make a difference for the animals directly through their choices.



*“I'm glad to have given my time to volunteer with ACRES today and learn about its work. Their aims urge us to stop using products such as bear bile and patronizing animal entertainment that exploit wildlife unethically, even to the point of extinction. In addition, I would recommend staff who have not volunteered to do so as this is a great way to network with other colleagues from different departments and forge team-building in a meaningful activity.”- DB Volunteer*

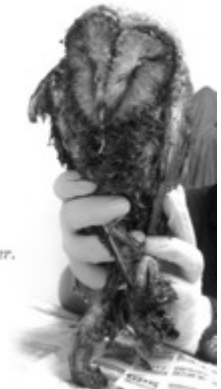
Not only these corporate partners help with onsite volunteering, but also carry out fundraising activities to raise donations for the cause or contribute volunteer hours that are matched by their company. ACRES is grateful to every single corporate partner for their trust, support and passion to make a difference.

# THE SILENT FOUNDATION GRANT

ACRES is grateful to The Silent Foundation for choosing to support our fundraising team's efforts in August 2017 through a grant of \$30,000. It helped us to send appeals, plan events. The Christmas appeal was sent in end of 2017, which raised \$27,881 and the Supporters Get-Together in January 2018 raised a \$3,360.50. Our communications team also sent a fundraising appeal during Chinese New Year for wildlife rescue, in particular wild animals who are trapped in glue trap, nets and devices used for conflict situation. It raised \$8,329.

*Honey, a barn owl,  
fell victim to the **glue trap**.*  
Your donation of **\$50 today** will help victims like her.

 [www.giving.sg/acres/fightingchance](http://www.giving.sg/acres/fightingchance)



ACRES team of staff members work round the clock shifts, rescuing wildlife in distress, educating members of public. As passionate individuals, they do not come to work every day to make money or career, but to make a difference for the animals. We strongly believe that staff retreats are important for team bonding and relaxing together while we also plan and discuss the action plans for the upcoming months during the retreat. The volunteers hold the fort while the team takes a two days' break. We do not use the funds



raised for the animals for this purpose and thanks to The Silent Foundation for kindly sponsoring our 2D1N retreat in January 2018 to Kota Tinggi Malaysia. The team trekked, swam, played games and sang their hearts out before we returned all refreshed and more motivated to continue this important work.

# 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 speaking up for these animals as a member of Asia For Animals (AfA) coalition.

We also remain committed to addressing the exploitation of dolphins by the captive dolphin industry. ACRES has continued calling for Resorts World Sentosa to work with ACRES and other organisations to rehabilitate and release the 20 over 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.

Our team of communications executive, education executive and a campaigns executive attended the Asia For Animals 2017 (in December) in Nepal, to learn and update themselves on campaign strategies and animal welfare issues from other organisations attending from all around the world.



Work done in zoos overseas has been halted this financial year to allow us to spend the limited resources we had on the local issues, in particular the native wildlife coexistence.



## FIRST TNR (TRAP-NEUTER-RELEASE) PROGRAMME 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). In this financial year, ACRES is overseeing the project, working closely with the NAC and SOSD who manages 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 500 dogs who were trapped and neutered, and additional facilities were built to facilitate the release and monitoring of the neutered dogs. Just this financial year, over 80 dogs were trapped and neutered as part of the project. As a long-term project, ACRES will continue to work closely with the partners towards a successful TNR programme on the Jurong Island.

# OCBC GRANT

In March 2018, OCBC Cares awarded a \$22,000 grant for ACRES to implement humane education for native wildlife coexistence. The project begins in March 2018 and ends in October 2018. This project as part of our humane education programmes aims to:

- Engage with schools and community clubs for a strategic long-term partnership;
- Empower our youths to be catalysts in the animal protection movement;
- Increase awareness about the common wild animals in Singapore;
- Increase awareness on how to behave while encountering a wild animal;
- Change the perception of the wild animals and promote human-wildlife coexistence.
- Reduce the feeding of wildlife;
- Decrease number of animals being injured by humans.

In March 2018, through the first disbursement of the grant, ACRES will be conducting at least four talks or roadshows to schools to promote human-wildlife coexistence, engage two student projects on native wildlife and promote an animal-friendly lifestyle and engage two corporates with talks on human-wildlife coexistence.



The grant helped us to meet portion of the costs to deliver our education programmes. Even though the project began on 1<sup>st</sup> March 2018 and ends on 31<sup>st</sup> October 2018, below is the

summary of the KPIs achieved as compared to projected, from the progress report submitted from March-June 2018.

	Activity	Projected Total	March to June	
			Projected	Actual
1.	School talks or roadshows that promotes human-wildlife coexistence	25	18	37
2.	Student projects on native wildlife and promoting an animal-friendly lifestyle	4	4	8
3.	Corporate talks on human-wildlife coexistence and donations	5	4	4
4.	Community club talks or roadshows	10	4	4
5.	Outreach Volunteer training	3	1	0
6.	Wildlife Rescue Volunteer training	3	1	1
7.	Outreach volunteers leading talks or roadshows	5	3	3
8.	Print infographics on human-wildlife coexistence	1	1	0
9.	Distribute infographics on human-wildlife coexistence	2	1	5

# MEDIA COVERAGE

The work of ACRES has been covered by over 160 media features this financial year, including print media and digital media articles and television programmes. The key projects that were covered included human wildlife conflict cases involving macaques and wild pigs in Singapore. Many rescue cases were also covered.

Clearing of forests for development such as the Mandai and Tengah projects were also covered on media with opinions from organisations like us.

SATURDAY, MARCH 24, 2018 | THE STRAITS TIMES



**Roadkill incidents**

Work for the Mandai hub of five killed by vehicular collisions in the vicinity.

**Sunda pangolin**  
(Manis javanica)  
Status: Critically endangered in Singapore and worldwide

The pangolin's only defence is its suit of armour. When it feels threatened, it curls up into a ball, so its scales can overlap its soft parts. Unfortunately, this defence mechanism does not help it avoid being killed by vehicles.

A sign in Mandai Lake Road warning drivers about animals crossing the road. The Rainforest Park and relocated Bird Park are being built in Mandai. ST FILE PHOTO

## Animals affected by Mandai park works: Wildlife groups

**Three rare animals killed so far but developer says there has been no increase in roadkill**

**Audrey Tan**  
Environment Correspondent

New homes for exotic animals are now being built in nearby Mandai, as construction of the new Rainforest Park and relocated Bird Park is underway, but according to wildlife groups, the animals that once called the

Mandai forests home appear to have been pushed out by the development, which involves the clearing of secondary forests there.

Several rare animals native to the region are known to have been killed by vehicles in the vicinity of the project site since development began in January last year.

A critically endangered Sunda pangolin was the first found dead

in Mandai Lake Road near the Night Safari early last year. In February this year, a sambar deer and leopard cat were found dead in Mandai and Mandai Lake roads within two days of each other. All three were killed inside or within 50m of the project boundary.

Dr Ho Hui Chew, conservation committee vice-chairman of the Nature Society (Singapore), said construction works could have pushed the rare mammals out of their forest habitats.

He said: "Vegetation in Mandai is already fragmented. Coupled with con-

**TOP OF THE NEWS** | A3

## in Mandai

wildlife parks started early last year. Since then, there have been three rare animals killed in the vicinity.



**Sambar deer** (*Rusa unicolor*)  
Status: Vulnerable to extinction worldwide  
In Singapore, they are typically found in the Central Catchment Nature Reserve. Researchers estimated in 2010 that there were fewer than 70 sambar deer in Singapore.

**Leopard cat** (*Panthera pardus orientalis*)  
Status: Critically endangered in Singapore  
Earlier research by mammal scientist Marcus Chu had indicated that there are at most 20 leopard cats living on main land Singapore, in the natural areas located within the Soft-Live Filing Area, as well as at the Central Catchment and Bukit Timah nature reserves. The animals can also be found on Pulau Tekong.

PHOTO: KANDAI PARK HOLDINGS; WILDLIFE RESEARCH; STRAITS TIMES; STRAITS TIMES GRAPHICS

two animals were run over in Mandai Lake Road each week - the same as before works started. Its research extended to November 2016, two months before works commenced.

No official data on roadkill incidents in Mandai Lake Road exist, but records from wildlife rescue group Animal Concerns Research and Education Society (Acres) show it was alerted to just one incident involving a rhesus monkey in Mandai Lake Road in 2016.

Mr Philip Yim, senior vice-president for development at Mandai Park Development - MPH's development arm - said most road incidents involve common animals such as squirrels.

"There has not been any notable change in trend in terms of the overall diversity of wildlife species involved in road mortalities," said Mr Yim, noting that only two incidents in Mandai Lake Road involved species of conservation significance.

Other nature experts declined to comment when approached, citing non-disclosure agreements they had signed with MPH, which is in dialogue with the nature community for their feedback on the environmental impact of the project.

To mitigate the impact, MPH has promised to build a wildlife bridge across Mandai Lake Road to allow animals to cross safely, with artificial crossing aids such as rope bridges to be put in the interim.

Such links will help arboreal and gliding animals, like the Malayan colugo and the slender squirrel, get across safely. To date, however, these links have not been installed.

Mr Yim said these will be installed over the next two months. Existing underground culverts along Mandai Lake Road will be retained so ground-dwelling wildlife can get across safely, he added.

By 2023, visitors to the Mandai area will be able to visit the relocated Bird Park and new Rainforest Park, in addition to the existing trio of attractions there: the Singapore Zoo, Night Safari and River Safari.

audreytan@st.com.sg



## Turtle found in Yishun with fish hook in its mouth, dies from wound



The turtle succumbed to its injuries after it was found by a passer-by in Yishun Avenue 1. PHOTO: FACEBOOK/ACRES

🕒 PUBLISHED JAN 6, 2019, 1:24 PM SGT

Lydia Lam (mailto:lydia.lam@sph.com.sg)

**SINGAPORE** - A turtle that was found in Yishun with a fish hook in its mouth was taken to the Animal Concerns Research and Education Society (Acres) to be treated, but it died that same day.

Acres highlighted the incident, which happened on Dec 22, in a Facebook post on Friday (Jan 5).

Acres deputy chief executive Amburaj Boopal told The Straits Times on Saturday that a passer-by had found the turtle in Yishun Avenue 1 in the wee hours of Dec 22.

"The call came in at 2am. The caller said there was a nail sticking out of its mouth, and we realised it was a fish hook. It was taken to Acres and our vet removed the hook, however, the turtle died that same evening," she said.

The turtle was an Asian soft-shelled turtle, native to Singapore. They live in freshwater streams, rivers or in reservoirs. However, it is unclear where this particular turtle came from.



## 疑被人用伞袭击

## 野猪狂性大发 咬伤男子左脚

## 野猪过后被巴士撞死

林煒智 王麗宇  
聯合攝攝  
Copyright © 2005  
庄啟國 攝影

[illegible]

大船有12米长。是海洋野  
蟹。“当时它正从网上爬  
下，被渔民们捞了上来。”  
“它跟大螃蟹不啻是近  
戚，以它蟹足为食，它吃那  
蟹足和一部分蟹壳硬壳。  
倘若螃蟹肉比较，那蟹足  
更鲜美。”

“我想到过一个荒唐的  
轻率决定：为子，到别  
地，到别处去，去人那里  
是被人欺负了。当时大  
有十多个人知道。”

大家都不愿意去“阿比西尼亚”，只能到埃塞俄比亚从反人口中流亡。那是在附近的一个村庄，被一堵铁门挡住了。

卫生部发言人表示,一名44岁的俄罗斯男子,因患埃博拉病,在塞拉利昂的状态下被送进医院治疗。

類境又與合大無相續普與無子捨上與捨者。〔受法通攝〕

## 野猪百米外斜坡被撞

它被冲早在溪中，只留一丛野蔷薇  
枝条垂一丛刺，刺着水边的人。

其。美国风湿病研究学会 (ACR) 也计划进行验证。



## 疑被攻击 才发狂咬人

“我像他妻子可能是为了  
他，所以帮他结婚，但就  
是那样。”

经过一阵紧张的周旋，王少敏终于脱身。

本报日前报道，上个月就该项调查发生“野猪车撞”事件，车主为向警方报案不及制止，结果受伤住院。

[illegible]

●9月29日  
宁波市北仑区的一辆黑色轿车，在甬甬高速公路上行驶时，因车速过快，导致车辆失控，撞向路边护栏，造成严重交通事故。

# 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 2018

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## Suhaimi Salleh & Associates

[UEN. S88PF0247L]

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Chartered Accountants of Singapore

71 Ubi Crescent  
Excalibur Centre #08-01  
Singapore 408571  
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F: (65) 6491 5218

**Animal Concerns Research and Education Society**  
 [UEN. T01SS0121K]

Audited Financial Statements  
 Year Ended 31 March 2018

**STATEMENT BY THE MANAGEMENT COMMITTEE**

In the opinion of the Management Committee, the accompanying financial statements are drawn up so as to present fairly, in all material respects, the state of affairs of the Society as at 31 March 2018 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 11 SEP 2013

President	Umapathi S/O N Thirugnanam	
Vice President	Andrew Tay Teck Lee	(Appointed on 26 September 2017)
Secretary	Noelle Seet Siok Lin	
Treasurer	Wong Pomp Hin	
Committee Member	Alpana Ahuja	
Committee Member	Low Seow Huan Shirley	(Appointed on 26 September 2017)

For and on behalf of the Management Committee,



Andrew Tay Teck Lee  
 Vice President



Noelle Seet Siok Lin  
 Secretary

Singapore,

11 SEP 2013



**Animal Concerns Research and Education Society**  
[UEN. T01SS0121K]

Audited Financial Statements  
Year Ended 31 March 2018

**Suhaimi Salleh & Associates**

Public Accountants and  
Chartered Accountants of Singapore

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Independent auditor's report to the members of:

**ANIMAL CONCERNS RESEARCH AND EDUCATION  
SOCIETY**

[UEN. T01SS0121K]  
[Registered under the Societies Act (Chapter 311)  
in the Republic of Singapore]

**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 2018, 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 2018 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 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.

**Animal Concerns Research and Education Society**  
[UEN. T01SS0121K]

*Audited Financial Statements*  
*Year Ended 31 March 2018*

**Suhaimi Salleh & Associates**

Public Accountants and  
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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)  
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*Responsibilities of Management and Those Charged with Governance for the Financial Statements*

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

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

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

*Auditor's Responsibilities for the Audit of the Financial Statements*

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.

**Animal Concerns Research and Education Society**  
[UEN. T01SS0121K]

*Audited Financial Statements*  
*Year Ended 31 March 2018*

**Suhaimi Salleh & Associates**

Public Accountants and  
Chartered Accountants of Singapore

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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]

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

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

**Report on Other Legal and Regulatory Requirements**

In our opinion,

- 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
- the fund raising appeals held during the year ended 31 March 2018 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:

- 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
- the Society has not complied with the requirements of Regulation 15 of the Charities (Institutions of a Public Character) Regulations.

*Suhaimi Salleh & Associates*

**Suhaimi Salleh & Associates**

Public Accountants and  
Chartered Accountants

Singapore, 11 SEP 2018

Partner in-charge: Looi Chee Bin  
PAB No.: 01834



**Animal Concerns Research and Education Society**  
(UEN, T01SS0121K)

Audited Financial Statements  
Year Ended 31 March 2018

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

	Note	2018					2017				
		Unrestricted fund		Restricted funds			Unrestricted fund		Restricted funds		
		S\$	General fund	Farm Animal Welfare Campaign	Heal Project	OCBC Cares	S\$	General fund	Farm Animal Welfare Campaign	Heal Project	Total unrestricted and restricted funds S\$
<b>INCOME</b>											
<b>Income from generating funds</b>											
Voluntary income											
Donations	5	506,688		0	0	0	464,930		0	(7,128)	457,802
Grants	7	30,000		(3,728)	0	22,000	7,063		0	0	7,063
		536,688		(3,728)	0	22,000	471,993		0	(7,128)	464,865
Activities for generating funds											
Fees	6	89,850		0	0	0	94,089		0	0	94,089
Fund raising income	5	121,065		0	0	0	104,582		0	0	104,582
Sponsorship	5	17,000		0	0	0	32,700		0	0	32,700
		227,915		0	0	0	231,371		0	0	231,371
<b>Other income</b>											
Amortisation of deferred capital grant	15	19,100		0	0	0	13,850		0	0	13,850
Utilisation of deferred income	16	14,087		0	0	0	4,396		0	0	4,396
Miscellaneous income		33,243		0	0	0	27,079		0	0	27,079
		66,430		0	0	0	45,325		0	0	45,325
<b>Total income</b>		831,033		(3,728)	0	22,000	748,689		0	(7,128)	741,561



**Animal Concerns Research and Education Society**  
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Audited Financial Statements  
Year Ended 31 March 2018

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

	Note	2018					2017				
		Unrestricted fund		Restricted funds			Unrestricted fund		Restricted funds		
		General fund		Farm Animal Welfare Campaign	Heal Project	OCBC Cares	General fund		Farm Animal Welfare Campaign	Heal Project	Total unrestricted and restricted funds
		S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
<b>EXPENDITURE</b>											
<b>Cost of generating funds</b>											
Fund raising expenses		19,639	0	0	0	0	31,763	0	32		31,795
<b>Cost of charitable activities</b>											
Animal protection programme expenses	8	791,950	9,069	0	2,874	803,893	744,127	1,170	5,154		750,451
<b>Governance and administrative costs</b>											
Administrative expenses	9	91,917	0	0	0	91,917	106,609	0	0		106,609
<b>Total expenditure</b>		903,506	9,069	0	2,874	915,449	882,499	1,170	5,186		888,855
Net (expenditure)/ income for the year		(72,473)	(12,797)	0	19,126	(66,144)	(133,810)	(1,170)	(12,314)		(147,294)
Total funds brought forward		152,479	12,797	0	0	165,276	286,289	13,967	12,314		312,570
Total funds carried forward		80,006	0	0	19,126	99,132	152,479	12,797	0		165,276

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

**Animal Concerns Research and Education Society**  
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Audited Financial Statements  
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**STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2018**

	Note	2018 S\$	2017 S\$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	10	127,794	100,974
Other receivables	11	126,927	153,814
		<u>254,721</u>	<u>254,788</u>
<b>Non-current assets</b>			
Property, plant and equipment	12	141,006	164,569
		<u>141,006</u>	<u>164,569</u>
<b>Total assets</b>		<u>395,727</u>	<u>419,357</u>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Other payables	14	145,107	101,231
Deferred income	16	20,185	12,750
		<u>165,292</u>	<u>113,981</u>
<b>Non-current liabilities</b>			
Deferred capital grant	15	131,303	140,100
		<u>131,303</u>	<u>140,100</u>
<b>Total liabilities</b>		<u>296,595</u>	<u>254,081</u>
<b>NET ASSETS</b>		<u>99,132</u>	<u>165,276</u>
<b>FUNDS</b>			
<b>Unrestricted fund</b>			
General Fund	17	80,006	152,479
<b>Restricted funds</b>			
Farm Animal Welfare Campaign	18	0	12,797
Heal Project	19	0	0
OCBC Cares	20	19,126	0
		<u>19,126</u>	<u>12,797</u>
<b>TOTAL FUNDS</b>		<u>99,132</u>	<u>165,276</u>

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

**Animal Concerns Research and Education Society**  
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*Audited Financial Statements*  
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**STATEMENT OF CHANGES IN FUNDS**  
**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2018**

	Balance at beginning of year S\$	Net (expenditure)/ income for the financial year S\$	Balance at end of year S\$
<b>2018</b>			
<b>Unrestricted fund</b>			
General Fund	152,479	(72,473)	80,006
<b>Restricted funds</b>			
Farm Animal Welfare Campaign	12,797	(12,797)	0
Heal Project	0	0	0
OCBC Cares	0	19,126	19,126
<b>Total funds</b>	<b>165,276</b>	<b>(66,144)</b>	<b>99,132</b>
	Balance at beginning of year S\$	Net (expenditure)/ income for the financial year S\$	Balance at end of year S\$
<b>2017</b>			
<b>Unrestricted fund</b>			
General Fund	286,289	(133,810)	152,479
<b>Restricted funds</b>			
Farm Animal Welfare Campaign	13,967	(1,170)	12,797
Heal Project	12,314	(12,314)	0
<b>Total funds</b>	<b>312,570</b>	<b>(147,294)</b>	<b>165,276</b>

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

**Animal Concerns Research and Education Society**  
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*Audited Financial Statements*  
*Year Ended 31 March 2018*

**STATEMENT OF CASH FLOWS**  
**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2018**

	Note	2018 S\$	2017 S\$
<b>Cash flows from operating activities</b>			
Net expenditure for the year		(66,144)	(147,294)
Adjustments for:			
Depreciation of property, plant and equipment	12	26,592	23,735
Loss on disposal of property, plant and equipment	12	0	2,600
Amortisation of deferred capital grant	15	(19,100)	(13,850)
Utilisation of deferred income	16	(14,087)	(4,396)
Operating cash flow before working capital changes		(72,739)	(139,205)
Changes in operating assets and liabilities			
Other receivables		26,887	5,354
Other payables		43,876	(33,506)
<b>Net cash used in operating activities</b>		<u>(1,976)</u>	<u>(167,357)</u>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	12	(3,029)	(90,000)
Proceed from disposal of property, plant and equipment	12	0	800
Deferred capital grant	15	10,303	90,000
Deferred income	16	21,522	12,771
<b>Net cash generated from investing activities</b>		<u>28,796</u>	<u>13,571</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		26,820	(153,786)
Cash and cash equivalents at beginning of financial year		100,974	254,760
<b>Cash and cash equivalents at end of financial year</b>	10	<u>127,794</u>	<u>100,974</u>

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



**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2018**

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 2020.

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 2017**

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 2017. 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 has not adopted the following relevant new/revised FRSs, INT FRS and amendments to FRSs that were issued but not yet effective:

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

Except for FRS 116, the Management Committee expect that the adoption of the revised standards and interpretations will have no material impact on the financial statements in the period of initial application. The nature of the impending changes in accounting policy on adoption of the FRS 116 is described below.

## **2. Significant accounting policies (Cont'd)**

### **2.1 Basis of preparation (Cont'd)**

#### **2.1.2 Standards issued but not yet effective (Cont'd)**

##### FRS 116 Leases

FRS 116 requires lessees to recognise most leases on the statement of financial position to reflect the rights to use the leased assets and the associated obligations for lease payments as well as the corresponding interest expense and depreciation charges. The standard includes two recognition exemption for lessees- leases of "low value" assets and short-term leases which do not contain any purchase options. The new standard is effective for annual periods beginning on or after 1 January 2019.

The Society is currently assessing the impact of new standard and plans to adopt the new standard on the required effective date. The Society expects the adoption of the new standard to result in an increase in total assets and total liabilities, earnings before interest, taxes, depreciation and amortisation (EBITDA) and gearing ratio.

### **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.

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Year Ended 31 March 2018

**2. Significant accounting policies (Cont'd)**

**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 fund raising activities such as F&B costs for Gala Dinner.

**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.

**2.4 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.



## **2. Significant accounting policies (Cont'd)**

### **2.4 Property, plant and equipment (Cont'd)**

#### 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.

### **2.6 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. Significant accounting policies (Cont'd)**

### **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.

#### **2.7.5 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.

## **2. Significant accounting policies (Cont'd)**

### **2.7 Financial assets (Cont'd)**

#### **2.7.5 Impairment (Cont'd)**

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.

### **2.11 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. Significant accounting policies (Cont'd)**

### **2.13 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.

### **2.14 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.

### **2.15 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.

### **2.16 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.



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**2. Significant accounting policies (Cont'd)**

**2.17 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.

**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 key critical judgements in applying the entity's accounting policies concerning the future at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are discussed below.

*Grants*

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



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

#### **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.

##### *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 2018 and 2017 is S\$141,006 and S\$164,569 respectively.

Based on Management's assessment, no change in the estimated useful lives of property, plant and equipment is required as of 31 March 2018 and 2017.

### **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.

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5. Donations	2018							2017					
	Unrestricted fund	Restricted funds				Total unrestricted and restricted funds	Restricted funds				Total unrestricted and restricted funds		
		Farm Animal Welfare Campaign	Heal Project	OCBC Cares	S\$		Farm Animal Welfare Campaign	Heal Project	S\$				
										S\$		S\$	S\$
(Note 19)													
<b>Tax deductible donations</b>													
Voluntary income													
Donations	286,946	0	0	0	0	286,946	314,610	0	(7,128)	0	307,482		
Sponsorship	0	0	0	0	0	0	0	0	0	0	0		
Activities for generating funds													
Fund raising income	49,930	0	0	0	0	49,930	47,772	0	0	0	47,772		
Sponsorship	17,000	0	0	0	0	17,000	32,700	0	0	0	32,700		
	353,876	0	0	0	0	353,876	395,082	0	(7,128)	0	387,954		
<b>Non-tax deductible donations</b>													
Voluntary income													
Donations	219,742	0	0	0	0	219,742	150,321	0	0	0	150,321		
Activities for generating funds													
Fund raising income	71,135	0	0	0	0	71,135	56,810	0	0	0	56,810		
	290,877	0	0	0	0	290,877	207,131	0	0	0	207,131		
	644,753	0	0	0	0	644,753	602,213	0	(7,128)	0	595,085		

The donations were allocated as follows:

	2018	2017
Donations	506,688	457,803
Sponsorship	17,000	32,700
Fund raising income	121,065	104,582
	644,753	595,085







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**8. Animal protection programme expenses (Cont'd)**

	2018						2017				
	Unrestricted fund	Restricted funds				Total unrestricted and restricted funds	Unrestricted fund	Restricted funds			Total unrestricted and restricted funds
		Farm Animal Welfare Campaign	Heal Project	OCBC Cares	S\$ (Note 20)			Farm Animal Welfare Campaign	Heal Project	S\$ (Note 19)	
Wildlife rescue											
Local expenses	177,648	0	0	0	177,648	163,750	0	0	163,750		
Foreign worker levy	4,574	0	0	0	4,574	0	0	0	0	0	
Salary	289,400	0	0	0	289,400	239,550	0	0	239,550		
CPF contributions and SDL	44,302	0	0	0	44,302	39,313	0	0	39,313		
Depreciation of property, plant and equipment	9,750	0	0	0	9,750	7,606	0	0	7,606		
Asset expense off	1,205	0	0	0	1,205	949	0	0	949		
Professional fee	0	0	0	0	0	505	0	0	505		
	526,879	0	0	0	526,879	451,673	0	0	451,673		
<b>Total cost of charitable activities</b>	<b>791,950</b>	<b>9,069</b>	<b>0</b>	<b>2,874</b>	<b>803,893</b>	<b>744,127</b>	<b>1,170</b>	<b>5,154</b>	<b>750,451</b>		



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**10. Cash and cash equivalents**

	2018 S\$	2017 S\$
Cash at bank	127,794	100,974

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

**11. Other receivables**

	2018 S\$	2017 S\$
Grant receivable – OCBC Cares	22,000	0
Other receivables	65,768	116,332
Deposits	34,859	34,240
Prepayments	4,300	3,242
	126,927	153,814

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\$
<b>Cost</b>						
At 1 April 2016	190,363	29,173	3,506	20,053	9,951	253,046
Additions	90,000	0	0	0	0	90,000
Disposal	(22,563)	0	0	0	0	(22,563)
At 31 March 2017	257,800	29,173	3,506	20,053	9,951	320,483
Additions	0	3,029	0	0	0	3,029
At 31 March 2018	257,800	32,202	3,506	20,053	9,951	323,512
<b>Accumulated depreciation</b>						
At 1 April 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	(19,163)	0	0	0	0	(19,163)
At 31 March 2017	94,052	28,649	3,506	19,756	9,951	155,914
Depreciation charge	25,780	515	0	297	0	26,592
At 31 March 2018	119,832	29,164	3,506	20,053	9,951	182,506
<b>Carrying amount</b>						
31 March 2017	163,748	524	0	297	0	164,569
31 March 2018	137,968	3,038	0	0	0	141,006

**Disposals of assets**

The Society disposed property, plant and equipment at proceeds of \$NIL (2017: \$800) and resulting in loss on disposal of \$NIL (2017: \$2,600).

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**13. Intangible assets**

	<u>Charity management system software</u>	
	2018 S\$	2017 S\$
<b>Cost</b>		
At beginning of financial year	0	39,718
Written off	0	(39,718)
At end of financial year	<u>0</u>	<u>0</u>
<b>Accumulated amortisation</b>		
At beginning of financial year	0	39,718
Amortisation	0	0
Written off	0	(39,718)
At end of financial year	<u>0</u>	<u>0</u>
<b>Carrying amount</b>	<u>0</u>	<u>0</u>

**14. Other payables**

	2018 S\$	2017 S\$
Accrued expenses	30,043	20,875
Advance income	23,644	416
Advance from supporter	50,000	50,000
Other payables	41,420	29,940
	<u>145,107</u>	<u>101,231</u>

Advance from supporter is unsecured, non-interest bearing and repayable 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**

	2018 S\$	2017 S\$
At beginning of financial year	140,100	63,950
Deferred capital grant received	10,303	90,000
Amortisation of deferred capital grant	(19,100)	(13,850)
At end of financial year	<u>131,303</u>	<u>140,100</u>

In 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**

This relates to donations received for the rescue van – GBF8590E. This deferred income is to recognised as income in subsequent accounting periods when the maintenance expenses incurred for the rescue van. During the year, there are repair and maintenance expenses incurred for the rescue van amounting to S\$14,087 and this was utilised against the deferred income account.

	2018 S\$	2017 S\$
At beginning of financial year	12,750	4,375
Deferred income received	21,522	12,771
Utilisation of deferred income	(14,087)	(4,396)
At end of financial year	<u>20,185</u>	<u>12,750</u>

**17. General Fund**

The General Fund are expendable at the discretion of the Management Committee 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.

	Note	2018 S\$	2017 S\$
At beginning of financial year		12,797	13,967
Less: Over-accrued Receipts	7	(3,728)	0
Less: Expenditures for the year	8	<u>(9,069)</u>	<u>(1,170)</u>
At end of financial year		<u>0</u>	<u>12,797</u>

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**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.

	Note	2018 S\$	2017 S\$
At beginning of financial year		0	12,314
Less: Over-accrued Receipts	5	0	(7,128)
Less: Expenditures for the year		0	(5,186)
At end of financial year		<u>0</u>	<u>0</u>

**20. OCBC Cares**

The fund is grant from OCBC Ltd for the purpose of to support the project "Humane Education in Human-Wildlife Coexistence" which aims to engage with schools and community clubs for a strategic long-term partnership, to empower the youths to be catalysts in the animal protection movement, to increase awareness about the common wild animals in Singapore and on how to behave while encountering a wild animal, to change the perception of the wild animals and promote human-wildlife coexistence, to reduce the feeding of wildlife and decrease number of animals being injured by humans.

	Note	2018 S\$	2017 S\$
At beginning of financial year		0	0
Add: Receipts	7	22,000	0
Less: Expenditures for the year	8	(2,874)	0
At end of financial year		<u>19,126</u>	<u>0</u>

**21. Operating lease commitment**

The Society lease premises from a non-related party under non-cancellable operating lease agreements. The lease has renewal rights.

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

	2018 S\$	2017 S\$
<b>Rental of premises</b>		
Not later than one year	13,317	22,830
More than one year but not more than five years	<u>0</u>	<u>13,317</u>
	<u>13,317</u>	<u>36,147</u>

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**22. Related party transactions**

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

	2018 S\$	2017 S\$
<u>Executives' remuneration</u>		
Salaries and other short-term employee benefits	106,226	79,884
Post-employment benefits – contribution to CPF	18,323	13,781
	<u>124,549</u>	<u>93,665</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>3</u>

There were no transactions between the Society and related party for the financial year ended 31 March 2018 and 31 March 2017.

**23. Financial instruments**

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

	2018 S\$	2017 S\$
<u>Financial assets</u>		
Loans and receivables		
Cash and cash equivalents	127,794	100,974
Other receivables (excluding prepayments)	122,627	150,572
	<u>250,421</u>	<u>251,546</u>
<u>Financial liabilities</u>		
Other payables (excluding advance income)	<u>121,463</u>	<u>100,815</u>

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## 24. 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\$
<b>2018</b>			
<b>Financial assets</b>			
Cash and cash equivalents	127,794	0	127,794
Other receivables (excluding prepayments)	122,627	0	122,627
	250,421	0	250,421
<b>Financial liabilities</b>			
Other payables (excluding advance income)	(121,463)	0	(121,463)
Net financial assets	128,958	0	128,958
<b>2017</b>			
<b>Financial assets</b>			
Cash and cash equivalents	100,974	0	100,974
Other receivables (excluding prepayments)	150,572	0	150,572
	251,546	0	251,546
<b>Financial liabilities</b>			
Other payables (excluding advance income)	(100,815)	0	(100,815)
Net financial assets	150,731	0	150,731



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**25. 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.

**26. Fund raising expenses**

	2018 S\$	2017 S\$
Total fund raising income and sponsorship	138,065	137,282
Total direct costs of fund raising expenses	19,639	31,795
Percentage of direct fund raising expenses over fund raising income and sponsorship	14%	23%

**27. 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.

**28. Reserve position and policy**

The Society's reserve position (excluding non-current assets) for financial year ended 31 March 2018 is as follows:

		2018 S\$'000	2017 S\$'000	Increase/ (decrease) %
A	Unrestricted Fund			
	General Fund	80	152	(47)
B	Restricted Fund			
	Farm Animal Welfare Campaign	0	13	(100)
	Heal Project	0	0	0
	OCBC Cares	19	0	100
C	Endowment Fund	N/A	N/A	N/A
D	Total Fund	99	165	(40)
E	Total Annual Operating Expenditure	915	889	3
F	Ratio of Funds to Annual Operating Expenditure (A/E)	0.09	0.17	

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.

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**28. Reserve position and policy (Cont'd)**

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.

**29. Reclassification of comparative figures**

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

The following reclassification were made:

	As previously reported S\$	Reclassification S\$	As reclassified S\$
<b>2017</b>			
<b>Statement of financial activities</b>			
<b>Income</b>			
Fund raising income	(78,865)	(25,717)	(104,582)
Utilisation of deferred income	0	(4,396)	(4,396)
Miscellaneous income	(57,192)	30,113	(27,079)

**30. Authorisation of financial statements**

The financial statements for the financial year ended 31 March 2018 were authorised for issue in accordance with a resolution of the Management Committee on

11 SEP 2018