





# acres


Animal Concerns Research & Education Society


## ANNUAL REPORT 2018- 2019

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## MESSAGE FROM FOUNDER & CEO

2018 marked our 18<sup>th</sup> anniversary of advocating for an end to animal cruelty and on behalf of ACRES team of staff and volunteers, I'm delighted to share the work we have done for the animals, in this Annual Report for the financial year 2018-19. In 2019, ACRES has seen the need to expand our efforts in addressing human-wildlife conflict in Singapore and the need for rehabilitation facility for rescued native mammals. Not to mention the largest repatriation of 51 Indian star tortoises reflecting Singapore's strong commitment to tackle the illegal wildlife trade. 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 18,300 hours; our education team were directly involved with 72 student projects, and reached out to over 42,000 individuals, through over 140 roadshows and talks; our rescue team handled 9,811 calls to our hotline, leading to rescue of over 3,300 wild animals in distress. Our ACIU handled over 230 cases related to wildlife trade and cruelty and the wildlife management team engaged community through over 100 cases of human-wildlife conflict in Singapore. We were also thrilled to continue keeping our promise to 51 more reptiles from the illegal wildlife trade, by repatriating them back to the wild in India.**

ACRES will never forget that the key to ending animal cruelty is to address the root cause through involving the community in this movement. While we carry out our rescue and rehabilitation work, the stories of these animals and individuals involved will continue to shed light and empower the community to help animals. With your help, ACRES continues to be the voice for the voiceless. On behalf of the animals, thank you for your support.

Yours sincerely,



Louis Ng, Founder and Chief Executive



# 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 facility focusing on their quality of life.

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 2018 and 31st March 2019, a total of 9,811 calls (20% increase from FYE 2018) were made to the 24-Hour ACRES Wildlife Rescue Hotline (97837782), resulting in a total of 3,376 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 1,130 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 2019, the AWRC took in additional 28 exotic animals and currently 120 wild animals rescued from the exotic pet trade in Singapore, of the following species:

Alligator snapping turtle (2)  
Common snapping turtle (2)  
Chinese soft-shelled turtle (3)  
Cuban slider (2)  
False map turtle (1)  
Chinese stripe-necked turtle (1)  
Eastern snake-necked turtle (1)  
Yellow spotted turtle (2)  
Giant Asian pond turtle (2)  
Malaysian giant turtle (1)  
Green iguana (13)  
Hermann's tortoise (2)  
Indian star tortoise (19)  
Leopard tortoise (1)  
Leopard gecko (2)  
Savannah monitor lizard (1)  
Pig-nosed turtle (31)  
Red-footed tortoise (3)  
Yellow-footed tortoise (1)  
African spurred tortoise (8)  
Ball python (14)  
Blood python/ Bornean short python (1)  
Burmese python (1)  
Boa constrictor (1)  
California mountain king snake (1)  
Radiated tortoise (3)  
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. In November 2018, we repatriated 51 Indian star tortoises back to the wild in India. That not only relieved more space for newly rescued exotic wildlife with more empty enclosures, but also gave a breathing space for our care-givers to do more for the other resident animals. 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:

### **Snap, the common snapping turtle**

In April 2018, our rescue team was alerted to a tiny turtle found. To our shock, we found the animal to be a common snapping turtle. She currently lives at our rescue centre, and has grown to a fairly large size.



### **Black-tufted marmosets**

In April 2018, we were alerted to four marmosets abandoned outside a vet clinic on Serangoon road. These monkeys are from the Amazon forests, and are often illegally traded to meet the demand in the exotic pet trade. Unfortunately, one of them had escaped from the box that was used to dump these animals, and had entered a nearby hardware shop. It was a heart stopping moment when she ran across the road with heavy traffic. All of them were rescued safely and were handed over to the Wildlife Reserves Singapore, for housing as ACRES does not have the permits to house exotic mammals long term. We were glad that WRS then managed to transfer them to another zoo in the region where they could live together.

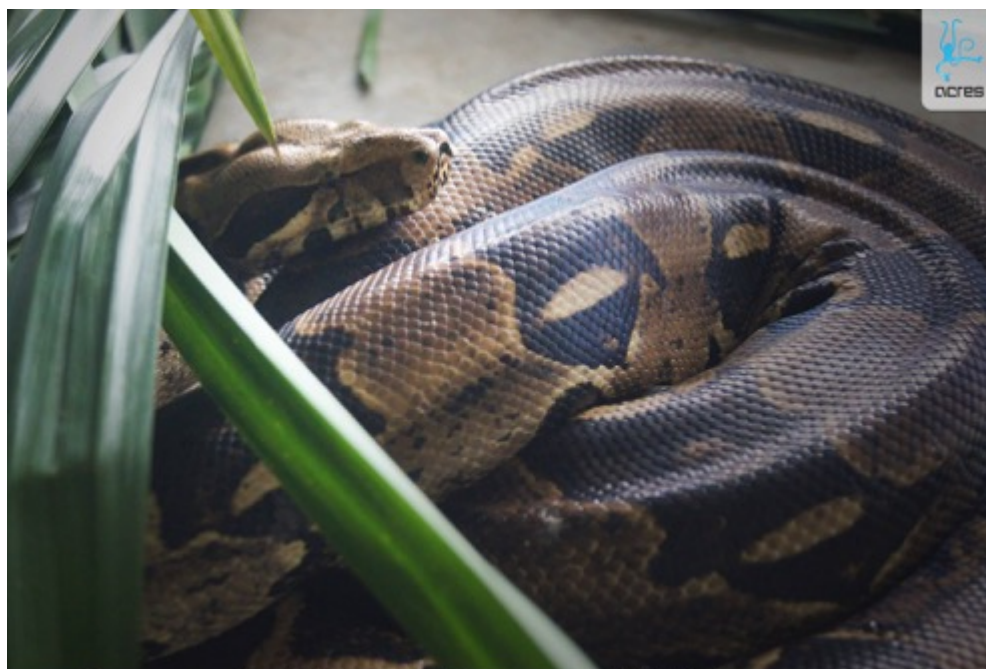


### Miss Rocky Balboa, the boa constrictor

In May 2018, our rescue team was alerted to a python outside PUB station along Lorong Halus. To our surprise we found a boa constrictor. She was possibly released or abandoned by her owner, who had kept the snake illegally as an exotic pet in Singapore. She was admitted with lesions on her body, and was placed in quarantine for treatment and observations.

Often exotic wildlife rescued come in with very minimal history and information, hence making the quarantine observations critical to understand what the animal has gone through, fed and how the animal was cared for.

Providing the veterinary care, round-the-clock supportive care and having preventive measures in place are very important to provide optimal conditions for these rescued exotic animals to thrive in captivity. Not every exotic animal whom we rescue make it through the ordeal and treatment. But this does not stop us from giving them the best possible care. We also reach out to other organisations and specialist veterinarians to secure second opinions and advice when a novel case requires it.



Sponsor animals in need - become a Wildlife Supporter today  
[www.acres.org.sg/support-us-2/wss/](http://www.acres.org.sg/support-us-2/wss/)



### Bart, the yellow-spotted Amazon river turtle

Bart, the yellow-spotted river turtle was also found by a member of public in late 2018, and was handed over to us. He currently lives with his conspecific Homer, who was rescued in 2017. After months of quarantine and monitoring, we are glad that Bart and Homer share their enclosure peacefully - sometimes Bart being the smaller one climbs on top of Homer to bask.



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 330 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, king cobra;

**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.

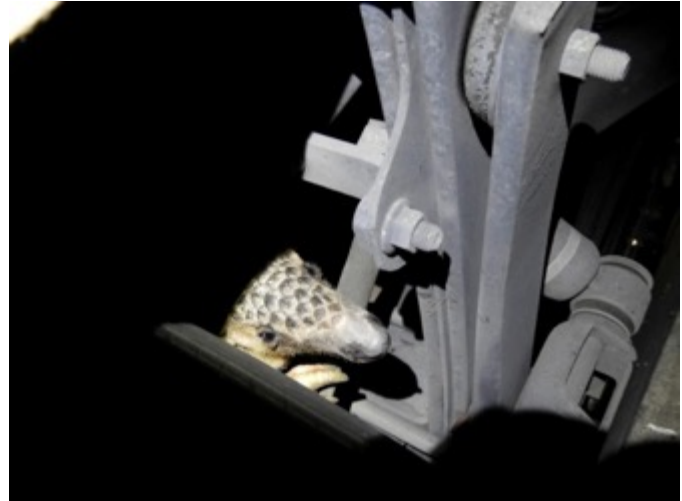
**Mammals:** Eurasian wild pig, pink dolphin, plantain squirrel, dog-faced fruit bat, yellow house bat, bamboo bats, naked bulldog bat, sambar deer, common tree shrew, Sunda pangolin, long-tailed macaque, Malayan colugo and common palm civet.

Sadly, not every wild animals whom we rescue survive. Some are so badly injured or suffering from such severe shock that they pass away. This year, we successfully released over 1,000 rescued wild animals back into the wild, working together with the National Parks Board (NParks) to establish appropriate release sites.

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

## Sugar, the Sunda pangolin

Every year, we come across several wildlife who enter urban green areas, but get lost in built up structures such as multistorey car parks. This pangolin was no different. One of the most endangered mammals in the world due to trafficking, Sunda pangolin thrives in Singapore and the biggest threat here is becoming a roadkill. Thanks to the members of public, Sugar was rescued safely from under a lorry on 10<sup>th</sup> April 2018. It took us about 30 minutes of coaxing her out, but she was then handed over to the WRS for checkups before release into the wild in Singapore.



Pangolins are often rescued by us from various situations. The second photo to the right shows another Sunda pangolin who was found wandering (surprisingly in a cool manner) at the Hillside MRT which is a relatively new station on 27<sup>th</sup> October 2018. He was rescued and released back into a suitable habitat approved by the National Parks Board.

We are grateful to the members of public for their patience, concern for these animals and even assisting us upon request at the rescue scene itself. These cases stand testament to the fact that community awareness and engagement plays a key role in helping Singapore's wildlife.



## King Cobra

On 21<sup>st</sup> October 2018, we were alerted to a brown snake resting on an air-conditioner compressor in Lim Chu Kang area. To our surprise, the snake was a king cobra. King cobras are nationally endangered species, and they feed on other snakes. They are the largest venomous species of snakes, and hence instills fear amongst onlookers. However, they tend to avoid humans.



This case presented some challenge to us, and took us about 30 minutes to carefully maneuver to secure the snake safely. It is because the snake was at eye level, which translates to extra safety measures for our rescue officers when rescuing and handling a venomous species. The cobra was eventually released into a suitable habitat.

### **Dikko, the water monitor lizard**

On 24<sup>th</sup> October 2018, our rescue team rescued Dikko, a water monitor lizard. When Dikko the monitor lizard came in, a huge laceration was noticed on his right side near the base of his tail. Unsure of what caused the skin tear, we went ahead with treatment. He also had severe stomatitis (inflammation of the mouth) which may have been caused from being immunocompromised- a common condition amongst reptiles who are stressed and injured.

It was weeks of intensive treatment which included medications, damaged tissue removal, cleaning his wound and oral cavity (not easy with a 14kg lizard!) and tube feeding, since he had lost a couple of teeth. Along with some stretches in the sun and lots of fluids, Dikko slowly got stronger (could whip us with his mighty tail) and eventually was released (photo below)!







### Reunion of an otter pup

Early in 2019, an abandoned otter pup was rescued and was admitted to our rescue centre for care and stabilization. Following intensive efforts on the ground by the local community of volunteers named Otterwatch and help from the National Parks Board, the family was identified along with the site where they rest and feed. After two weeks of care at ACRES, this otter pup was reunited successfully with his family. Even though it took hours of monitoring and on-site observations, 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.



### Indo-pacific humpback dolphin

In April 2018, our team was alerted by concerned onlookers about a stranded pink dolphin (otherwise called Indo-pacific humpback dolphin) with fishing netting weighing the animal down. Our rescue team responded immediately with an inflatable boat. With the help of the

members of public who kept an eye and threw the tools on time, our team managed to paddle to the dolphin who was stranded a few meters from the shore in the sea. It was a laborious and intensive effort, but our fit rescue officers were able to hold the dolphin while cutting away all the netting material.



A total of 8 kilos of debris was tangled on the tail fin, weighing the animal down and disabling the dolphin from swimming properly. To our pleasant surprise, soon after the materials were removed the dolphin started swimming away from us. Timely help from a proper motorized boat from the NParks and the PUB helped us to follow the dolphin further into the sea to ensure that the animal can swim properly, until he/she disappeared further into the sea.

This was our first dolphin rescue, and we are glad to have helped a wild dolphin have a second chance. It is also a reminder that we can protect their habitats and watch them in the wild, instead of captivity which equals cruelty.

### **Red jungle fowl**

In early 2019, a kind member of public alerted our rescue team to a male jungle fowl who had debris tangled to his eye and mouth. Our veterinarian examined him and found that there was a fishing line that had pierced through his beak and lodged deep inside the skin and the throat. We would never know what his story was, but we knew that he had to be helped.

Following surgery, the fishing line was carefully removed and he was placed under intensive care to aid the healing. We were so glad that his eyes were not damaged and he retained vision. He fought the infections and lived to see the world again, in comfort - without having the line dangling from his throat's insides. He was eventually released into the wild.



### **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!

#### **Sanctuary enclosures revamp**

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 late 2017.



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.



However, the enclosures are used by these wild animals in various ways. They may choose to eat the plants that are planted for them, or walk over the grass or even destroy certain enclosure furniture. We are always satisfied when the animals choose to use them. If they do not, then we have to rethink the ways the enclosure is designed to serve the purpose for these animals. Revamping and revegetating the enclosure is important and we carried out periodic revamping



of the enclosures through corporate volunteering sessions (before and after photos below).





## Feedback for the ACRES Wildlife Rescue Team

Our rescue team is on the move and on the roads about 16-20 hours a day, attending to over 800 calls a month to our hotline, helping wildlife in distress.

We are grateful for the encouraging comments that we receive from our callers, and other members of public. As a passionate team that does this work purely for the animals, these words of encouragement gives that boost to the team's morale which is very important.



Cynthia 🇲🇾 🇸🇬 recommends ACRES: Animal Concerns Research and Education Society (Singapore).  
July 24 · 🌐

Kudos to the two staff who came all the way to our home at 10pm to pick up the injured baby bird we'd found. We'd been nursing the little one for a day and after finding out about ACRES, we immediately contacted them and the response was super fast! Thank you so much for your dedication and speedy recovery to the little bird! 🙏❤️👉





**Rosie** recommends ACRES: Animal Concerns Research and Education Society (Singapore).

June 18 · 🌐

Huge thanks for responding to my message, within minutes, this morning about the injured micro bat I found outside, yesterday. Thank you for the super informative pdf on 'bat down protocol,' too. My son really enjoyed the short movie clip, showing a bat being re-patriated to a suitable tree. We're overjoyed that bat has flown off, now and all is well. Bat must've cleared a squadron of mozzies, during his roost with us, judging by the 'poo present' he left behind!



**Shereen** recommends ACRES: Animal Concerns Research and Education Society (Singapore).

March 18 · 🌐

The staff are professional and handled the animal that they rescued with so much care and I felt that it helped made the animal feel safe..



# REPATRIATION OF INDIAN STAR TORTOISES

November 2018 marked the landmark largest repatriation of 51 Indian star tortoises back to the wild in India. Together with the partner organisation Wildlife SOS India, reversed the whole process of the illicit wildlife trade, from the poaching, smuggling, illegal possession and sales of star tortoises by repatriating 51 Indian star tortoises back to the wild in India.

This is ACRES 's largest repatriation of rescued wild animals who are returning to the wild, giving these animals back their freedom, possibly for the first time in a long time. This also sees a landmark event for Singapore and India as they demonstrate their strong commitment to ending the illegal wildlife trade.

For more than 8 years, ACRES has cared for these endangered tortoises. As wild animals who are not suitable to live in Singapore's climate, local non-profit organisation ACRES has put in immense efforts to provide optimal care, from a varied diet, intensive veterinary care, environmental conditions and enrichment to keep them healthy and fit for travel.



Every year, an estimated 10,000 to 20,000 star tortoises are taken from the wild just to meet the demand in the growing exotic pet trade in countries like Singapore, Thailand and Malaysia. This exploitation is the main cause of the dwindling Indian star tortoise population which are now listed as vulnerable.

51 tortoises flew to Bangalore, from where ACRES's partner organisation Wildlife SOS India carefully managed the quarantine, soft-release, rehabilitation and intensive monitoring programmes in a protected reserve.



Anbarasi Boopal, Deputy Chief Executive of ACRES, shares,

*“The odds never favoured us but our perseverance and sheer will together with support from Wildlife SOS India paved the way for us to repatriate these animals. Blue, Rahayu and Boltz are just some of the animals we have repatriated in the past years which has led to our largest repatriation ever - the Indian star tortoises. We will continue our fight to end the illegal wildlife trade and strive to ensure that these animals stay where they belong - in the wild”.*

ACRES continues to care for several other wild species rescued from the illegal wildlife trade such as red-footed tortoises, radiated tortoises, pig-nosed turtles, green iguanas, snapping turtles and a variety of snake species including blood pythons. ACRES's Animal Crime Investigation Unit probes and monitors the illegal wildlife trade in Singapore, working closely with the Agri-Food and Veterinary Authority of Singapore (AVA) to tackle the issue.



The partnership with Wildlife SOS (India) played a key role to the repatriation. Kartick Satyanarayan, Co-founder & CEO - Wildlife SOS said “I am relieved that these tortoises are finally coming back to where they belong. I’m also delighted that the partnership between Wildlife SOS and ACRES resulted in a successful repatriation project. I’m grateful to the Ministry of Environment, Forests & Climate Change (MoEF& CC), DGCA & Customs officials, Ministry of Agriculture, Government authorities of India & Singapore, Chief Wildlife Warden of Karnataka for their support and guidance.”

Tremendous support came from the Government of India who provided a secured location for release, with the Agri-food and Veterinary Authority (AVA) now National Parks Board issuing the necessary permits.



*“AVA [NParks] supports ACRES’ repatriation of the star tortoises to India. To this end, we had engaged the Indian authorities on the repatriation and issued a CITES permit to ACRES to repatriate the star tortoises in India.”*

said Dr Anna Wong, Director of Import and Export Regulation Department, AVA.

Cargo sponsor Singapore Airlines, main sponsor The Silent Foundation, and several individuals also donated to make this project a reality. In this light, ACRES urges everyone to play a part by saying no keeping wild animals as pets or buying wild animal products.



# TACKLING THE WILDLIFE TRADE

Tackling the illegal wildlife trade is one of the key focus areas that ACRES works on. The ACIU (Animal Crime Investigation Unit) takes up cases to investigate, probes tip-offs and also monitors the level of trade to identify areas that need work on. 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.

Just in two years (2016-2017), 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 chute, 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 July 2018, we received a tip off from a member of the public regarding the alleged possession of illegal animals (such as sugar gliders) in the aviary located within a private



pet business compound. On 13 July 2018, ACIU officers visited the site and spoke to the care-takers and learnt of appendix I species of birds being bred but we were not shown where



these birds are kept with the other prohibited wildlife.

Thanks to the NParks for their action taken, exotic tortoises such as leopard and sulcata tortoises were later seized from this premises.

2. In August 2018, ACIU received a tip-off on illegal keeping of green iguanas and presence of poaching traps in a farm premises in Sungei Tengah. We were informed that the cages were filthy and the water bowls were filled with algae. Some birds were not provided with water as well. Several cages have not been cleaned for some time.

There was also a tank housing fish(s) but however the water was filled with algae hence we were unable to confirm the species or count. Our site visit verified there were 2 iguanas and several bird traps within the premises.

Even though the authorities' visit assessed the keeping conditions for the birds satisfactory, we were glad that the green iguanas and some birds were confiscated

along with the bird traps. These animals were subsequently sent to the WRS facilities. ACIU continues to monitor these sites to ensure that further trapping of wildlife does not occur again.

3. In December 2018, our wildlife rescue team was alerted by a member of the public on **2 Asian Leopard Cats** that alleged were found abandoned inside a cage outside the caller's workplace at a Family Service Centre. When our rescue team arrived at the centre, the story was changed to an anonymous call from a pet shop but unable to recall the address of the pet shop where these two cats were picked up from. After several exchanges, our rescue team managed to catch and contain the cats. Further investigations by the NParks revealed the owner on whom the action will be taken. The two leopard cats were handed over to the WRS for further care and analyses. Asian leopard cats are rare and are still found (native) in Singapore.

4. In February 2019, our ACIU was notified by a member of the public on an adult iguana kept in a small cage outside a HDB unit. We visited the premise and confirmed



the illegal keeping of this prohibited pet in a cage. Thanks to the NParks enforcement action, the animal was confiscated and warnings issued.



5. In July 2018, our ACIU received a tip-off from a concerned member of public on sale of slow loris at a fish farm in Jalan Lekar. Our investigations revealed that the slow loris was poached from the wild in Malaysia and was being offered for sale for several hundred dollars. Along with the slow loris, there were other prohibited wildlife such as pacman frogs and soft-shelled turtles. Thanks to the AVA for their swift action, these animals were confiscated within a few hours and enforcement action taken.

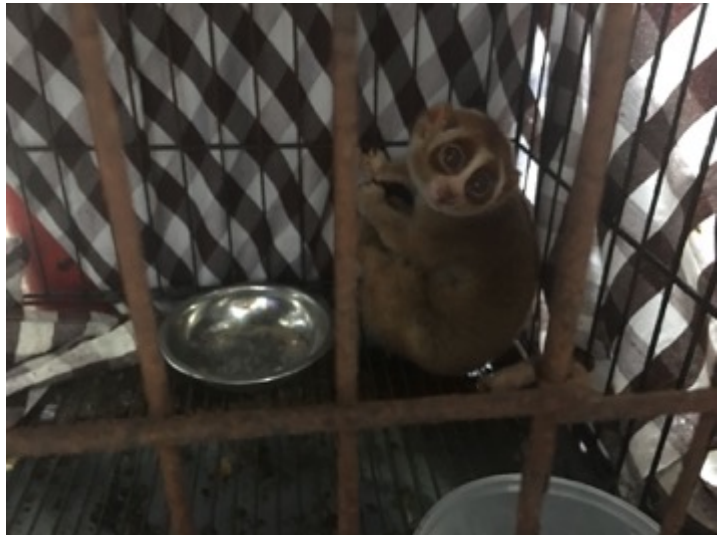
## Poaching in Singapore

Just in this financial year, ACRES handled 48 cases of poaching in Singapore, compared to 25 cases of poaching in the previous financial year.

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 \$1,000 and to the forfeiture of the wild animal and bird.

From 12 January to 12 February 2019, ACRES's Animal Crime Investigation Unit (ACIU) investigated into the level of open online sales of live birds. This report looks into the shocking findings of the listings, species and volume of trade over the span of a mere 31 days.



**586 ads offering 896 birds in 31 days**

The findings revealed sale of an estimated 896 birds through 586 advertisements within a period of 31 days in Singapore. The highest priced bird were Chinese hwamei (at SGD 1,800), *Eclectus* parrot (at SGD 750) and lowest priced birds was a budgie chick at SGD 35.

The platforms which were scanned for advertisements are chutku.sg, Adpost, Carousell, Gumtree and 3 Facebook groups. Below are the summary of the findings. Facebook had since removed several pages and changed the policies related to the sale of live animals online

which places some form of regulation on online sale of live animals, in particular birds.

	No. of listings	No. of estimated birds	No. of CITES listed birds
CHUTKU	121	196	45
ADPOST	101	174	41
CAROUSELL	4	4	0
GUMTREE	259	390	105
FB group	11	13	0
FB group	61	79	7
FB group	29	40	16
<b>TOTAL</b>	<b>586</b>	<b>896</b>	<b>214</b>

worms placed on a tray inside the bird trap, beside which there were cages with red-whiskered bulbuls kept. Following several visits and enforcement action taken by the NParks, the traps have been finally removed. ACIU continues to monitor these cases to prevent recurrence of poaching efforts.

### Illegal Trade In Wild Animal Parts

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

On 5<sup>th</sup> August 2018, we received feedback from a concerned member of the public on sale of White Collared Kingfisher at Bird Lovers Trading shop. We were concerned that the bird might be wild caught since Kingfishers are not allowed to be sold in pet shops. We highlighted that this pet shop has been found poaching wild birds from outside their shop and also selling of wild caught magpie robins. We sent feedbacks to then AVA previously for both offences and urged them to impose a higher penalty for repeated offences. Thanks to the enforcement action, the bird was seized and resulted in compound fines.

In another occasion in July 2018, We noted an active bird trap placed outside a HDB unit at 224 Yishun St 21. There were dead

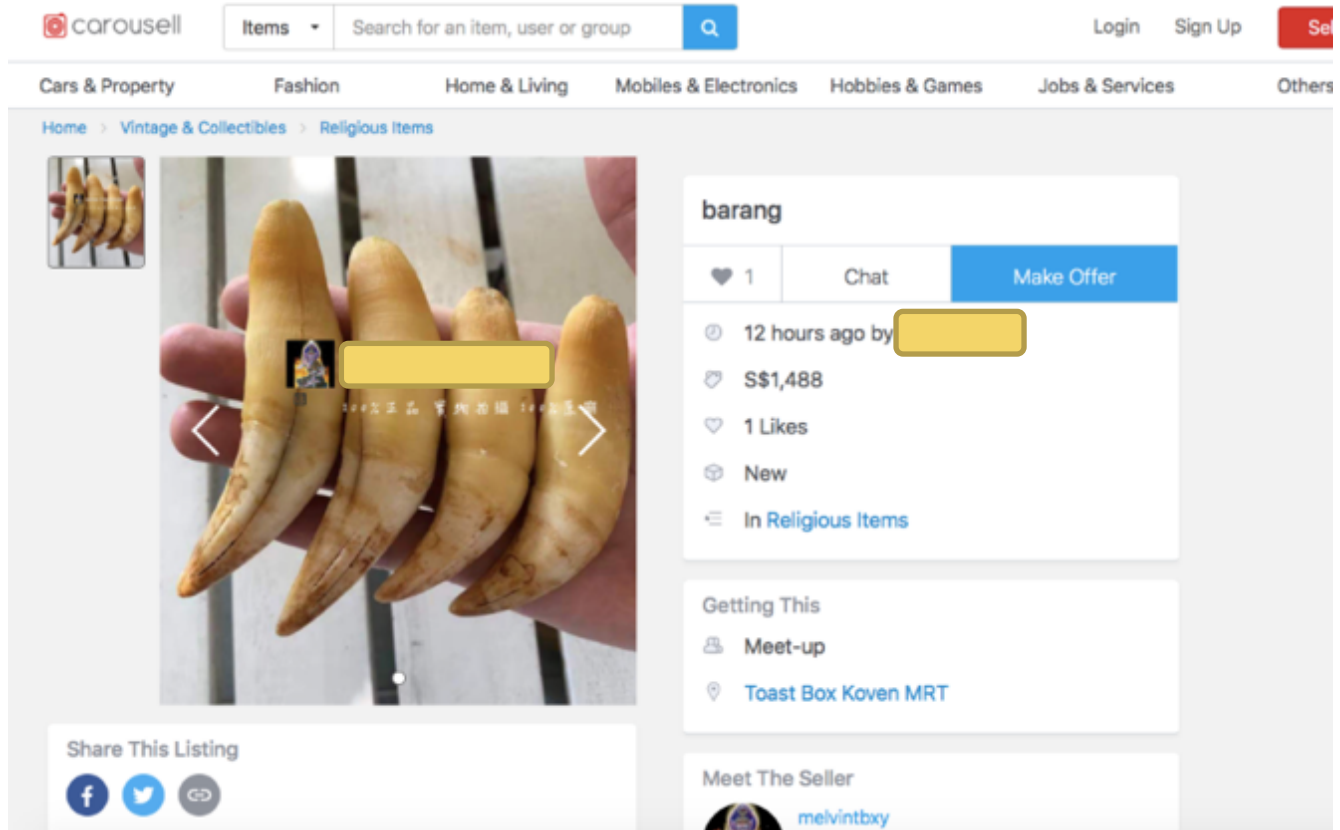


We have however seen a drop and in the past joint investigations led to a joint sting operations between ACRES and AVA resulting seizure of rhino and bear parts in Singapore.

Several other advertisements offering animal parts were removed swiftly this year,

## First roundtable with online platforms

In November 2018, ACRES along with the AVA hosted a first-of-a-kind roundtable with the online platforms such as Facebook/Instagram, Adpost, SPCA and the Interpol. The sharing session saw useful



thanks to the cooperation with the online platforms such as Carousell.

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.

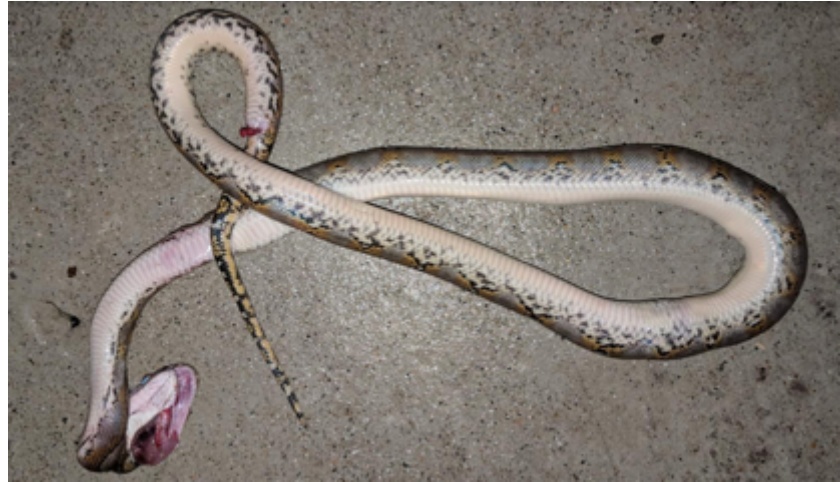
discussions and suggestions moving forward in tackling the illegal wildlife trade together in Singapore.

# CRUELTY CASES

ACRES ACIU handled about 70 cases related to cruelty to animals (either companion or wild animals) compared to just over 40 cases in the last financial year, 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. On 3<sup>rd</sup> November 2018, Rescue hotline received a call for a juvenile reticulated python at the void deck of blk 216 Marsiling Lane. While rescue team was en-route, a cleaner killed the python using wooden plank and brooms. Rescue team advised caller not to kill or engage any individual to kill snakes in future.



We got in touch with the caller who is the grassroots leader for the said location who shared with us that a cleaner killed the snake. No further information was made available and the case was forwarded to AVA for further investigation. Unfortunately, with no available leads, the case was closed.

2. On 5<sup>th</sup> July 2018, Rescue hotline received a call for a wild pig running around in a private estate which is cemetery grounds. Unfortunately, before we could arrive, the pig was beaten to death by the workers on site. We understood from a detailed account





leg. These cases cause a lot of alarm that poaching for song birds and for meat (wild pigs) still exist in Singapore. Unfortunately, there were no leads to pursue this case further.

of events that the pig was chased around by the workers and was killed with a metal rod. Our team reached out to raise the much-needed awareness, and also had filed a case which resulted in a warning letter.

We understand that the workers were also terrified by the pig on rampage, but our mediation highlighted that approaching a wild pig who is stressed is also equally dangerous due to the sheer size and force of the animal.

3. On 11<sup>th</sup> June 2018, our Rescue team received a call from a member of public about a wild boar tied up to a tree in forested area. Our officers who visited the site noticed that the pig was caught by a metal snare that was carefully attached to a tree. Upon approaching the boar was very stressed. Our rescue officers attempted to slowly undo the snare, and thankfully it snapped and the wild pig broke free and ran into the forest. Our team could not locate the wild pig, but we were aware that a part of the snare wire was still around his/her



# HUMAN-WILDLIFE CONFLICT

Since 2017, our campaigns department has been putting a lot of effort in handling the human-wildlife conflict cases. Now in 2019, it has evolved into a dedicated wildlife management team as we saw an increase in the number of engagements required for the human-wildlife conflict resolution. 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 come 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 2018 to 31<sup>st</sup> March 2019, ACRES has handled over 100 cases of native wildlife conflict scenarios through awareness, engagement with the community and joint operations with the AVA, NParks and the WRS. This is double the numbers compared to only 50 cases in the previous financial year. Read on to learn more about some of the cases that ACRES was involved in.

As part of the wildlife management work, ACRES also conducted the monkey guards programme as services provided in 5 estates in Thomson. During these 5 months from October 2018 to February 2019, our team of monkey guards were stationed on site from 7am until 6pm daily to guard the monkeys back to the buffer from the

estates. Three staff were employed to provide these services. This was a result of the discussions with the National Parks Board, the estate committee, PA and the residents themselves. The project saw several on-the-ground communications and engagements with the residents.

Most of the conflict cases handled by ACRES involved sightings of transient long-tailed macaques who are passing by the residential areas as they migrate from one troop to another. The other majority of cases were for wild pig sightings and road traffic accidents.



## Waterbay condo (Punggol)

On 28<sup>th</sup> October 2018, a wild pig was



stranded in the refuse collection area of the condominium. Following our rescue team's arrival the pig was safely tranquilised and released back into a suitable habitat.

However this case highlighted the need for stronger engagement in Punggol, due to new developments that result in fragmentation of the wildlife habitats. This fragmentation results in wildlife being forced to use residential areas and roads to cross over to the other green pockets, resulting in increased human-wildlife conflict situations.



During the seventh month and the month following the seventh month, we often see an increase in the number of conflict cases handled. This is mainly because these animals are also drawn to the offerings as food sources and return back to find that there are no more food sources. They will then forage or explore food wastes left in refusal area resulting in sightings by humans and conflict complaints lodged with us or the government agencies. Most often, these conflict situations also arise from human food provision: Sometimes direct feeding by residents or indirect food provision due to improper waste management.





# 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,

如果看到野猪



请悄悄地离开



切忌喂养野猪

它们在树林里有足够的食物。



摄影时, 请确保你  
没启动闪光灯

一旦野猪被吓着, 它们可能攻击你。



切忌接近野猪

如果你带着宠物, 请悄悄离开。



如果你看到野猪受伤, 请联系ACRES。电话: 97837782



acres.org.sg

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 2018 to the 31<sup>st</sup> of March 2019, ACRES held 164 educational talks/ programmes and/or roadshows throughout Singapore and at the Lee Foundation Education Centre at the ACRES Wildlife Rescue Centre, compared to 123 programmes in the previous financial year. Of these, 86 talks/education programmes/roadshows were at/for schools/kindergartens/universities/other

educational organisations, 65 were in public areas or for companies or organisations. The number of talks and the outreach has increased steadily from the last financial year.

We continue to work positively with all educational institutions across Singapore from all walks of life, retaining our clients whom has been engaging us for years as well as forming a new working relationship with new customers.

May it be engaging schools in assembly talks and roadshows, conducting a workshop for a school, or making a trip to ACRES Wildlife Rescue Centre, we believe that education changes the world for the better. We are dedicated to make things better for the animals through our outreach and education efforts. Yet, we cannot do it without our clients' support! Everyone can contribute to our cause! One conversation with the ACRES Education Team can trigger that caring dynamite that is in all of us.

## **Education programmes for educational institutions**

This year, our education programmes have reached out to students from a total of 68 different schools/ universities/ kindergartens as listed below:

Agape Uni @ Commonwealth  
 ArtHaus International  
 Brainykidz Preschool  
 Carpe Diem @ Hilltop  
 Eskol Valley Punggol  
 Etonhouse Bilingual  
 Etonhouse International  
 Learning Vision  
 Lianhua Proteach  
 Little Harvard Preschool  
 Little Skool House Yishun  
 Lumiere Kindergarten

Maplebear @ Loyang  
 Mindchamps  
 Mulberry Learning Centre  
 My First Skool @ King Albert Park  
 My First Skool @ Waterway Point  
 My World Preschool  
 New Life Childcare  
 Nuture Stars  
 PCF Sparkletots Kampung Glam  
 PCF Sparkletots Nee Soon Central  
 PCF Sparkletots Northoaks  
 PCF Sparkletots Radin Mas  
 PCF Sparkletots Telok Blagah  
 PCF Sparkletots Woodlands Block 875  
 Shaws @ Mountbatten  
 Summer Montessori  
 Tanglin Trust School  
 Twinklekidz Bendemeer  
 Twinkle Star Montessori

**Primary:**

Admiralty Primary School  
 Ang Mo Kio Family Service Centre  
 Australia International School  
 Chatsworth International School (Bukit  
 Timah campus)  
 Etonhouse Broadrick  
 Fernvale Primary School  
 French School  
 Hearty Care Centre

ISS International School  
 Jurong West Primary School  
 Nan Chiau Primary School  
 NPS International School  
 Rosyth Primary School  
 Sengkang Family Service Centre  
 Shuqun Primary School  
 Singapore Chinese Girls' School  
 Singapore Homeschooler  
 St Gabriel's Primary School  
 Woodlands Ring Primary School  
 Xinghua Primary School  
**Secondary School:**  
 Chung Cheng High School  
 Junyuan Secondary School  
 Jurong West Secondary School  
 Methodist Girls' School  
 North Vista Secondary School  
 Orchid Park Secondary  
 Raffles Girls' School  
 Riverside Secondary School  
 Singapore Sports School  
 Tanjong Katong Secondary School  
 Whitley Secondary School

**College:**

Kaplan Singapore  
 Pioneer Junior College  
 Raffles College





## Education programmes for educational institutions

In addition to the school educational programmes, ACRES has been investing a lot more time engaging students through student projects. This allows direct communications, long-term engagement in mentoring and inspiring the students and working together with the teachers' community as well. Following are the schools whose students we worked with on specific student projects on different topics ranging from native wildlife coexistence, animal testing for cosmetics, animals in food industry, illegal wildlife trade, exotic pet trade, wild animals in entertainment, marine life protection and more.

- Commonwealth Secondary School
- Dunman High School
- Hwa Chong Institution
- Methodist Girls School
- Singapore American School
- Swiss School in Singapore
- Temasek Primary School

## VIA (Values In Action) programmes for students

ACRES works closely with the students who want to carry out the VIA programmes for the animals. Be it conducting their own roadshows in the schools, or collect items as donation-in-kind for the animals, these projects are closely monitored and hours awarded to them.



All groups are also required to come for an educational tour to make the kids aware of the cause that they are supporting, and ways that they can help animals directly. The students from the list of schools below did their VIA projects with us and clocked a whopping 5,400 hours through VIA programmes this financial year ending 31 Mar 2019.

Aglo-Chinese School (Baker Road)	Huamin Primary School
Bartley Secondary School	Huayi Secondary School
Boon Lay Secondary School	Junyuan Secondary School
Bukit Panjang Government School	Jurong West Secondary School
Cedar Girls' Secondary	Kheng Cheng Secondary School
Deyi Secondary School	Marsiling Secondary School
Dunman Secondary School	Methodist Girls School
Edgefield Secondary School	Nanhua High School
Fairfield Methodist School	Ngee Ann Secondary School
Haig Girls School	NUS (Forensic Science Alumni)
Hai Sing Catholic School	Pierce Secondary School

Singapore Polytechnic

SOTA

Woodgroove Secondary School

Zhonghua Secondary School





Our advocacy work will not have been effective without the participation of all these schools across Singapore. Thank you for your endless support!

# 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.

## YOUTH FOR CAUSES PROJECTS

This year we have five 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 2018, we welcomed 3 returning teams which were once again selected into the 100 finalist teams. Project Fauna (Previously known as Project Native from Hwa Chong Institution, since 2016), Project Wildcare (Hwa Chong Institution High School section, since 2016) and Team 100acrellove (Dunman High School, since 2015) and mentored 2 new teams (Team Happiness from Hillside World Academy, High School section and Project Hestia from Hwa Chong Institution, Junior College section)





## Project Wildcare



## 100acrelove



Through mentorship from CITI-YMCA Youth for Causes programme and guidance from ACRES, these 5 teams managed to also raise a lot of funds during the 15-week project period.

We would like to specially thank Project Wildcare for going all their way out in holding their carnival at Keat Hong Community Centre for the second year in a row. This team also managed to hold a three-week awareness campaign at Jurong Regional Library with three different themes to focus on animal protection message. Not only that, the team also set up a crowd-funding online portal to fundraise for ACRES as part of their project.



Also not to forget the backbone of these teams, we would like to take this opportunity to thank the teams' parents for their endless support, and the school and mentors for guiding them in this prestige youth programme.

## ACRES GALA DINNER 2018

Celebrating 17 years of advocating for animals, the 2018 gala on 18<sup>th</sup> May 2018, themed "giving animals a voice" at Furama Riverfront Venus Ballroom. Minister Shanmugam, Minister for Law and Home Affairs graced the evening as our guest of honour. We were also glad that he opened the evening with a fantastic address recognizing ACRES's efforts in progressing the animal welfare movement in Singapore, encouraging everyone to continue play a part in helping animals and the



environment.

Not only our guests enjoyed the fun-filled evening and a vegan spread by the hotel itself, 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 all our sponsors, Nucleo Consulting Pte. Ltd, ATC Painting and Trading, The Hotel Grand Central, Wala Wala café and bar, The Silent Foundation, Beach House Pictures, and Computer Analysts and Recovery Experts (CARE), Dymon Asia, The Smoocht (for their delicious ice-creams), The Dental Studio, who have put their trust in our humble charity.

As always, the home-grown talent The Lost Box serenaded our guests that evening. They have been our long-time supporters and also mingled with the guests at our biggest fundraiser of the year. Our special thanks to the auctioneer and emcee Bernard Seah, who is also an ottergrapher for volunteering his services to help us with the fundraising event.



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 2018 on 13<sup>th</sup> July 2018 and on 24<sup>th</sup> February 2019 for the first half of the year 2019. 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 a ice-breaking session which got all the supporters sharing why animal protection is important to them, and making friends with each other. The event ended with a vegan lunch, the even attended by over 70 friends of ACRES, as always it was a pleasure to meet our supporters and excitement to meet new faces.

On 24<sup>th</sup> February 2019, we held our first Supporters Get together for the year 2019. 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 individuals helped out with animal care and maintenance work at the ACRES Wildlife rescue centre.





## ACRES World Animal Day celebrations





World Animal Day is 4 October, so on 6<sup>th</sup> October 2017, ACRES celebrated in partnership with Disney who provided a venue for us for screening of Monkey Kingdom and Racing Extinction. It was not only a full house but there was a dialogue session for the audience to ask their questions related to native wildlife coexistence and illegal wildlife trade. This screening saw a lot of children curiously watching and enjoying the Disney Nature movie “Monkey Kingdom”.

In the same spirit, we are very grateful for Wala Wala Café & Bar’s support for their 25<sup>th</sup> anniversary celebrations, where 25% of profits from 1-3 Oct 2018 during happy hours were donated to ACRES. We are also thankful that we were given stage time in between live music performances every evening to do a shout out to raise awareness on different animal protection topics.

This was the year, where we launched our ACRES Nature Walk series which has seen over 100 registrants in one year, to learn more about Singapore’s native wildlife and coexistence. We have conducted over 6 walks from Pasir Ris mangrove board walk to Pulau Ubin Chek Jawa. Thanks to our supporters for inspiring their friends and family members to join these walks and learn about Singapore’s native wildlife.

### **Gift-it-Forward**

We would like to thank all parents who have influenced their children positively in animal protection and helping them to bank in their birthday money via Gift-It-Forward’s portal. Without your kindness, we would not be able to continue our advocacy work!

We would like to acknowledge Yogesh Dodani (father) and Dishita (mother) for raising two gentlemen (Moksh and Manveer) to care for animals. The boys, at their own initiative, went around their neighbourhood to seek for donation in order buy black trash bags and 10 bottles hand detergents. Aside from this, Manveer spent his time to draw bird pictures as part of his fundraising efforts (SGD 100) to ACRES. An avian lover, Manveer donated a total of SGD 500 to ACRES during his birthday celebration. He insisted that his parents to remind everyone not to buy him a birthday present but rather use the money to donate to us.



Thank you Dodani family for your generosity! These projects are testament to the fact that sowing seeds of compassion at a young age, will only create a better world for all living beings and the environment.

These positive stories are what keep our team of staff and volunteers going.

# 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 2018 to the 31<sup>st</sup> of March 2019, our dedicated volunteers clocked up an impressive 18,369 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 1,635 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 January 2018 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 17,800 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.

## International Volunteers and Internship programmes

This year we welcomed 17 international volunteers – from Malaysia, Korea, Japan, France, - to join us in making a difference for animals!



Our advocacy and wildlife rescue departments worked with over 34 interns in this financial year ending 31 March 2019. They come from various faculties from mainly local educational institutions.

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.

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.

## 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 40 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.

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 211 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.

### 6 wild animals sold illegally at Sungei Tengah farm seized by AVA



The wild animals, including an endangered slow loris, were seized by the Agri-Food and Veterinary Authority in July 2018. PHOTO: AGRI-FOOD & VETERINARY AUTHORITY OF SINGAPORE

### Pigeons getting killed at Paya Lebar Way: ACRES says 'culling is ineffective and wastage of funds'



#### From Around The Web



10 Most Airports in the World  
Far and Wide

# Two Asian leopard cats rescued

13.01.2019

Tee Zhuo

Two Asian leopard cats were rescued by the Animal Concerns Research and Education Society (Acres) after being abandoned at a Housing Board block in Bukit Batok.

Acres deputy chief executive Anbarasi Boopal told The Sunday Times yesterday that it had received a call on Dec 20 last year at around 10am. A member of the public said the cats were found in a carrier at an HDB block near Bukit Batok West Avenue 6.

"They appeared normal externally but were very stressed from the rescue, transfer and new environment," Ms Anbarasi added.

Acres has since referred the case to the Agri-Food and Veterinary Authority (AVA).

In a Facebook post last Friday, Acres said that investigations were being conducted and added that the cats are currently under the care of the Singapore Zoo.

Asian leopard cats are shy, small nocturnal predators native to Sin-



Animal welfare group Acres rescued two Asian leopard cats found abandoned in a carrier at an HDB block in Bukit Batok after receiving a call on Dec 20. PHOTO: FACEBOOK/ACRES

gapore. Their diet consists of rodents, amphibians and reptiles.

ST reported in February 2016 that leopard cats are the last remaining wild cat species here, but are critically endangered due to the loss of their natural forest habitat.

One researcher estimated no more than 20 leopard cats living on the mainland at the time.

Leopard cats are also common victims of the illegal wildlife trade. They are hunted for the pet trade, for their bones, which are used in

some Asian traditional medicines, and for their fur.

Acres said in its Facebook post: "Please leave wild animals in the wild. If you think the wild animal is in distress, please call our 24-hour wildlife rescue hotline 9783-7782 for assistance." Members of the public with information on the ownership or sale of such animals should contact the AVA or Acres at acrescrime@gmail.com

teezhuo@sph.com.sg

## THE STRAITS TIMES

### Panic as family finds 3m-long python in toilet, then struggles to find agency to help remove snake



The reticulated python was found coiled around a toilet in the toilet. PHOTO: THE NEW PAPER

© PUBLISHED JAN 11, 2019, 1:00 PM SGT | UPDATED JAN 11, 2019, 5:10 PM

Adeline Tan

SINGAPORE (THE NEW PAPER) - When his wife's screams woke him up at 6:45am, he found a slithering intruder in their Housing Board bathroom in Eunos.

What ensued was a two-hour drama where the family had to deal with a 3m reticulated python in their home on the ground floor while waiting for help to arrive.

Recalling the incident, which happened on Dec 30, the resident, who wanted to be known only as Mr Goh, said his wife had run into their bedroom to wake him.

# 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 2019

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## Suhaimi Salleh & Associates

[UEN. S88PF0247L]

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#### **STATEMENT BY THE MANAGEMENT COMMITTEE**

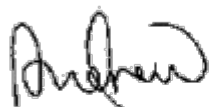
In the opinion of the Management Committee, the accompanying financial statements are drawn up so as to present fairly, in all material respects, the state of affairs of the Society as at 31 March 2019 and of the results, the changes in funds and cash flows of the Society for the year then ended.

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

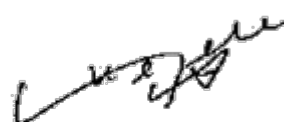
The Management Committee, comprising the following, authorised the issue of these financial statements on

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

For and on behalf of the Management Committee,



Andrew Tay Teck Lee  
Secretary



Noelle Seet Siok Lin  
Treasurer

Singapore, **07 AUG 2019**



## **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**

### **Opinion**

We have audited the accompanying financial statements of Animal Concerns Research And Education Society (the "Society"), which comprise the statement of financial position as at 31 March 2019, the statement of financial activities, statement of changes in funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of 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 2019 and the results, changes in funds and cash flows of the Society for the year ended on that date.

### **Basis for Opinion**

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

### **Other Information**

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

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

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

## **Suhaimi Salleh & Associates**

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(CONT'D)

Independent auditor's report to the members of:

### **ANIMAL CONCERNS RESEARCH AND EDUCATION SOCIETY**

[UEN. T01SS0121K]  
[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.

## **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]

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### **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 2019 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, **07 AUG 2019**



**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019**

		2019					2018				
		Unrestricted fund	Restricted funds				Unrestricted fund	Restricted funds			
			Farm Animal Welfare Campaign	Heal Project	OCBC Cares	Total unrestricted and restricted funds	General fund	Farm Animal Welfare Campaign	Heal Project	OCBC Cares	Total unrestricted and restricted funds
	Note	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
<b>INCOME</b>											
<b>Income from generating funds</b>											
Voluntary income											
Donations	6	507,293	0	0	0	507,293	506,688	0	0	0	506,688
Grants	8	0	0	0	0	0	30,000	(3,728)	0	22,000	48,272
		507,293	0	0	0	507,293	536,688	(3,728)	0	22,000	554,960
<b>Activities for generating funds</b>											
Fees	7	81,695	0	0	0	81,695	89,850	0	0	0	89,850
Fund raising income	6	136,434	0	0	0	136,434	121,065	0	0	0	121,065
Sponsorship	6	48,112	0	0	0	48,112	17,000	0	0	0	17,000
		266,241	0	0	0	266,241	227,915	0	0	0	227,915
<b>Other income</b>											
Amortisation of deferred capital grant	15	23,594	0	0	0	23,594	19,100	0	0	0	19,100
Utilisation of deferred income	16	16,275	0	0	0	16,275	14,087	0	0	0	14,087
Miscellaneous income		41,721	0	0	0	41,721	33,243	0	0	0	33,243
		81,590	0	0	0	81,590	66,430	0	0	0	66,430
<b>Total income</b>		855,124	0	0	0	855,124	831,033	(3,728)	0	22,000	849,305



**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019 (CONT'D)**

	Note	2019						2018					
		Unrestricted fund		Restricted funds				Unrestricted fund		Restricted funds			
		S\$		Farm Animal Welfare Campaign S\$	Heal Project S\$	OCBC Cares S\$	Total unrestricted and restricted funds S\$	General fund S\$		Farm Animal Welfare Campaign S\$	Heal Project S\$	OCBC Cares S\$	Total unrestricted and restricted funds S\$
<b>EXPENDITURE</b>													
<b>Cost of generating funds</b>													
Fund raising expenses		39,315		0	0	35	39,350	19,639		0	0	0	19,639
<b>Cost of charitable activities</b>													
Animal protection programme expenses	9	750,757		0	0	19,088	779,845	791,950		9,069	0	2,874	803,893
<b>Governance and administrative costs</b>													
Administrative expenses	10	108,658		0	0	3	108,661	91,917		0	0	0	91,917
<b>Total expenditure</b>		<b>908,730</b>		<b>0</b>	<b>0</b>	<b>19,126</b>	<b>927,856</b>	<b>903,506</b>		<b>9,069</b>	<b>0</b>	<b>2,874</b>	<b>915,449</b>
<b>Net (expenditure)/ income for the year</b>		<b>(52,605)</b>		<b>0</b>	<b>0</b>	<b>(19,126)</b>	<b>(72,731)</b>	<b>(72,473)</b>		<b>(12,797)</b>	<b>0</b>	<b>19,126</b>	<b>(65,144)</b>
Total funds brought forward		80,006		0	0	19,126	99,132	152,479		12,797	0	0	165,276
Total funds carried forward		26,401		0	0	0	26,401	80,006		0	0	19,126	99,132

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

**STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2019**

	Note	2019 S\$	2018 S\$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	11	82,474	127,794
Other receivables	12	<u>71,102</u>	<u>126,927</u>
		<u>153,576</u>	<u>254,721</u>
<b>Non-current asset</b>			
Property, plant and equipment	13	<u>116,955</u>	<u>141,006</u>
		<u>116,955</u>	<u>141,006</u>
<b>Total assets</b>		<u>270,531</u>	<u>395,727</u>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Other payables	14	111,701	121,463
Contract liability	5	1,112	23,644
Deferred income	16	<u>19,434</u>	<u>20,185</u>
		<u>132,247</u>	<u>165,292</u>
<b>Non-current liability</b>			
Deferred capital grant	15	<u>111,883</u>	<u>131,303</u>
		<u>111,883</u>	<u>131,303</u>
<b>Total liabilities</b>		<u>244,130</u>	<u>296,595</u>
<b>NET ASSETS</b>		<u>26,401</u>	<u>99,132</u>
<b>FUNDS</b>			
<b>Unrestricted fund</b>			
General Fund	17	26,401	80,006
<b>Restricted funds</b>			
Farm Animal Welfare Campaign	18	0	0
OCBC Cares	19	<u>0</u>	<u>19,126</u>
		<u>26,401</u>	<u>19,126</u>
<b>TOTAL FUNDS</b>		<u>26,401</u>	<u>99,132</u>

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

**STATEMENT OF CHANGES IN FUNDS**  
**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019**

	Balance at beginning of year S\$	Net expenditure for the financial year S\$	Balance at end of year S\$
<b>2019</b>			
<b>Unrestricted fund</b>			
General Fund	80,006	(53,605)	26,401
<b>Restricted funds</b>			
Farm Animal Welfare Campaign	0	0	0
Heal Project	0	0	0
OCBC Cares	19,126	(19,126)	0
	<u>19,126</u>	<u>(19,126)</u>	<u>0</u>
<b>Total funds</b>	<u>99,132</u>	<u>(72,731)</u>	<u>26,401</u>
	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
	<u>12,797</u>	<u>0</u>	<u>19,126</u>
<b>Total funds</b>	<u>165,276</u>	<u>(66,144)</u>	<u>99,132</u>

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

**STATEMENT OF CASH FLOWS**  
**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019**

	Note	2019 S\$	2018 S\$
<b>Cash flows from operating activities</b>			
Net expenditure for the year		(72,731)	(66,144)
Adjustments for:			
Depreciation of property, plant and equipment	13	30,134	26,592
Loss on disposal of property, plant and equipment	13	3,757	0
Amortisation of deferred capital grant	15	(23,594)	(19,100)
Utilisation of deferred income	16	(16,275)	(14,087)
Operating cash flow before changes in working capital		(78,709)	(72,739)
Changes in working capital:			
Other receivables		55,825	26,887
Other payables		(9,762)	20,648
Contract liabilities		(22,532)	23,228
<b>Net cash used in operating activities</b>		<b>(55,178)</b>	<b>(1,976)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	13	(15,840)	(3,029)
Proceed from disposal of property, plant and equipment	13	6,000	0
Deferred capital grant received	15	4,174	10,303
Deferred income received	16	15,524	21,522
<b>Net cash generated from investing activities</b>		<b>9,858</b>	<b>28,796</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(45,320)</b>	<b>26,820</b>
Cash and cash equivalents at beginning of financial year		127,794	100,974
<b>Cash and cash equivalents at end of financial year</b>	11	<b>82,474</b>	<b>127,794</b>

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



## **NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019**

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 Financial Reporting Standards in Singapore ("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 2018**

In the current financial year, the Society has adopted all the new and revised FRS and Interpretations of FRS ("INT FRS") that are relevant to its operations and effective on 1 April 2018. The adoption of the standard did not have any material effect on the financial statements.

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

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

### **2.2 Basis of preparation**

#### **2.2.1 Standards issued but not yet effective**

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

Description	Effective for annual periods beginning on or after
FRS 116 Leases	1 January 2019
SFRS(I) INT. 23 Uncertainty over Income Tax Treatments	1 January 2019
Amendments to SFRS(I) 9 Prepayment Features with Negative Compensation	1 January 2019
Amendments to SFRS(I) 1-28 Long-term Interests in Associates and Joint Ventures	1 January 2019
Annual Improvements to SFRS(I)s 2015-2017 Cycle	1 January 2019
Amendments to SFRS(I) 10 and SFRS(I) 1-28 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Date to be determined

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.

#### **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 the 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 and depreciation (EBITD).

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

### **2.2 Income recognition**

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

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

Income is recognised as follows:

#### **2.2.1 Donations**

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

#### **2.2.2 Rendering of services**

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

#### **2.2.3 Fundraising**

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

#### **2.2.4 Other income**

Other income is recognised when received.

### **2.3 Government grants**

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

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

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

### **2.4 Expenditure recognition**

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

#### **2.4.1 Cost of generating funds**

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

#### **2.4.2 Cost of charitable activities**

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

#### **2.4.3 Governance and administrative costs**

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

### **2.5 Property, plant and equipment**

#### **2.5.1 Measurement**

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

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

#### **2.5.2 Depreciation**

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

	Useful lives
Motor vehicles	10 years
Office and other equipment	3 years
Firm equipment	3 years
Furniture and fixture	3 years
Quarantine assets	3 - 5 years

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

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)**

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

#### **2.5.3 Subsequent expenditure**

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

#### **2.5.4 Disposal**

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

### **2.6 Impairment of non-financial assets**

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

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

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

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

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

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

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

### **2.7 Financial assets**

2.7.1 The accounting for financial assets before 1 April 2018 under FRS 39 are as follows:

#### **Loans and receivables**

Cash and cash equivalents  
 Other receivables

Cash and cash equivalents and other receivables are initially recognised at fair value plus transaction cost and subsequently carried at amortised cost using the effective interest method, less accumulated impairment losses.

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 and default or significant delay in payments are objective evidence that these financial assets are impaired.

The carrying amount of these assets are reduced through the use of an impairment allowance account which is calculated as the difference between the carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate.

2.7.2 The accounting for financial assets from 1 April 2018 under FRS 109 are as follows:

The Society classifies its financial assets into the following measurement category:

- Amortised cost;
- Fair value through other comprehensive income (FVOCI);
- Fair value through profit or loss (FVPL).

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

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

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

#### **At initial recognition**

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

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

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

2.7.2 The accounting for financial assets from 1 April 2018 under FRS 109 are as follows: (cont'd)

#### At subsequent measurement

##### Debt instrument

Debt instruments of the Society comprise of cash and cash equivalents, fixed deposits and other receivables.

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

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

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

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

### **2.8 Cash and cash equivalents**

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

### **2.9 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" in the statement in the statement of financial position.

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

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



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

### **2.10 Other payables**

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

### **2.11 Provisions for other liabilities and charges**

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

### **2.12 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 the statement of financial activities. 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 statement of financial activities 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.

### **2.13 Employee compensation**

#### **2.13.1 Defined contribution plans**

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

#### **2.13.2 Short-term employee benefits**

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



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

### **2.14 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.

### **2.15 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.

## **3. Significant accounting judgements and estimates**

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

### **3.1 Judgements made in applying accounting policies**

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

#### **Government grants**

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

### **3.2 Key sources of estimation uncertainty**

The Management is of the opinion that there are no significant estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

#### 4. Income tax

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

#### 5. Revenue from contracts with customers

##### (a) Disaggregation of revenue from contracts with customers

	2019 S\$	2018 S\$
<b>Revenue from:</b>		
Donation		
- Tax exempt	369,872	286,946
- Non-tax exempt	137,421	219,742
Fund raising events		
- Gala Dinner	136,434	121,065
Sponsorship	48,112	17,000
Programme fees	9,295	4,270
Service fees	72,400	85,580
Other income	81,590	66,430
	<u>855,124</u>	<u>801,033</u>
 Timing of transfer of services		
At a point in time	<u>855,124</u>	<u>801,033</u>

##### (b) Contract liabilities

	31 March 2019 S\$	1 April 2018 S\$
Amounts received in advance for Gala Dinner event	<u>1,112</u>	<u>23,644</u>

##### (i) Income recognised in relation to contract liabilities

	2018 S\$
Revenue recognised in current period that was included in contract liabilities balance at the beginning of the year	<u>23,644</u>

The contract liabilities relate to the ticket sales for Gala Dinner fundraising event. Revenue will be recognised when the events are held.

There is no significant changes in contract liabilities balances,

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6. Donations	2019						2018					
	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	General fund			Farm Animal Welfare Campaign	Heal Project	OCBC Cares	General fund	
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
<b><u>Tax deductible donations</u></b>												
<b><u>Voluntary income</u></b>												
Donations	369,872	0	0	0	0	369,872	286,946	0	0	0	0	286,946
<b><u>Activities for generating funds</u></b>												
Fund raising income	96,619	0	0	0	0	96,619	49,930	0	0	0	0	49,930
Sponsorship	48,112	0	0	0	0	48,112	17,000	0	0	0	0	17,000
	514,603	0	0	0	0	514,603	353,876	0	0	0	0	353,876
<b><u>Non-tax deductible donations</u></b>												
<b><u>Voluntary income</u></b>												
Donations	137,421	0	0	0	0	137,421	219,742	0	0	0	0	219,742
<b><u>Activities for generating funds</u></b>												
Fund raising income	39,815	0	0	0	0	39,815	71,135	0	0	0	0	71,135
	177,236	0	0	0	0	177,236	290,877	0	0	0	0	290,877
	691,839	0	0	0	0	691,839	644,753	0	0	0	0	644,753
The donations were allocated as follows:												
	2019	2018										
	S\$	S\$										
Donations	507,293	506,688										
Sponsorship	48,112	17,000										
Fund raising income	136,434	121,065										
	691,839	644,753										

During the financial year, the Society issued tax-deductible receipts, for donations totalling S\$514,603 (2018: S\$353,876) pursuant to its Institutions of a Public Character ("IPC") status.

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**7. Fees**

	2019					
	Unrestricted fund		Restricted funds			Total unrestricted and restricted funds
	General fund	S\$	Farm Animal Welfare Campaign	Heal Project	OCBC Cares	S\$
Programme fees	9,295		0	0	0	9,295
Service fees	72,400		0	0	0	72,400
	81,695		0	0	0	81,695

**8. Grants**

	2019					
	Unrestricted fund		Restricted funds			Total unrestricted and restricted funds
	General fund	S\$	Farm Animal Welfare Campaign	Heal Project	OCBC Cares	S\$
Humane Society International	0		0	0	0	0
The Silent Foundation	0		0	0	0	0
OCBC Limited	0		0	0	0	0
	0		0	0	0	0

2018

	Unrestricted fund		Restricted funds			Total unrestricted and restricted funds
	General fund	S\$	Farm Animal Welfare Campaign	Heal Project	OCBC Cares	S\$
	General fund	S\$	Farm Animal Welfare Campaign	Heal Project	OCBC Cares	S\$
	4,270		0	0	0	4,270
	85,580		0	0	0	85,580
	89,850		0	0	0	89,850

2018

	Unrestricted fund		Restricted funds			Total unrestricted and restricted funds
	General fund	S\$	Farm Animal Welfare Campaign	Heal Project	OCBC Cares	S\$
	General fund	S\$	Farm Animal Welfare Campaign	Heal Project	OCBC Cares	S\$
	0		(3,728)	0	0	(3,728)
	30,000		0	0	0	30,000
	0		0	0	22,000	22,000
	30,000		(3,728)	0	22,000	48,272



## 2019

Unrestricted fund	Restricted funds			Total unrestricted and restricted funds
	General fund	Farm Animal Welfare Campaign	Heat Project	
	\$	\$	\$	\$
Campaigns				
Local expenses	8,421	0	0	8,421
Salary	133,910	0	0	133,910
CPF contributions and SDL	23,109	0	0	23,109
Depreciation of property, plant and equipment	7,099	0	0	7,099
Loss on disposal of motor vehicle	3,720	0	0	3,720
Miscellaneous	425	0	0	425
	176,684	0	0	176,684
Education and community outreach				
Local expenses	12,107	0	0	12,107
Foreign worker levy	853	0	0	853
Salary	90,386	0	0	90,386
CPF contributions and SDL	13,283	0	0	13,283
Depreciation of property, plant and equipment	10,300	0	0	10,300
Project expenses	4,835	0	0	4,835
Asset expense off	0	0	0	0
Miscellaneous	209	0	0	209
	150,932	0	0	150,932

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

	2019						2018						
	Unrestricted fund	Restricted funds				Total unrestricted and restricted funds	Unrestricted fund	Restricted funds				Total unrestricted and restricted funds	
		General fund	Farm Animal Welfare Campaign	Heal Project	OCBC Cares			General fund	Farm Animal Welfare Campaign	Heal Project	OCBC Cares		
													S\$
Wildlife rescue													
Local expenses	146,355	0	0	0	0	146,355	177,648	0	0	0	0	177,648	
Foreign worker levy	9,325	0	0	0	0	9,325	4,574	0	0	0	0	4,574	
Salary	245,452	0	0	0	0	245,452	289,400	0	0	0	0	289,400	
CPF contributions and SDL	34,701	0	0	0	0	34,701	44,302	0	0	0	0	44,302	
Depreciation of property, plant and equipment	12,435	0	0	0	0	12,435	9,750	0	0	0	0	9,750	
Asset expense off	0	0	0	0	0	0	1,205	0	0	0	0	1,205	
Professional fee	0	0	0	0	0	0	0	0	0	0	0	0	
Miscellaneous	3,832					3,832							
	452,100	0	0	0	0	452,100	526,879	0	0	0	0	526,879	
Total cost of charitable activities	760,757	0	0	0	19,088	779,845	791,950	9,069	0	2,874		803,893	

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**10. Administrative expenses**

	2019						2018					
	Unrestricted fund		Restricted funds				Unrestricted fund		Restricted funds			
	S\$		Farm Animal Welfare Campaign	Heal Project	OCBC Cares	Total unrestricted and restricted funds	General fund		Farm Animal Welfare Campaign	Heal Project	OCBC Cares	Total unrestricted and restricted funds
			S\$	S\$	S\$	S\$	S\$		S\$	S\$	S\$	S\$
Accounting fee	27,991		0	0	0	27,991	25,423		0	0	0	25,423
Asset expense off	0		0	0	0	0	489		0	0	0	489
Audit fee	4,500		0	0	0	4,500	5,142		0	0	0	5,142
Bank charges	9,344		0	0	0	9,344	7,042		0	0	0	7,042
CPF contributions and SDL	5,486		0	0	0	5,486	1,703		0	0	0	1,703
Depreciation of property, plant and equipment	300		0	0	0	300	602		0	0	0	602
Donations	0		0	0	0	0	4,631		0	0	0	4,631
Loss on disposal of FA	37		0	0	0	37	0		0	0	0	0
Medical expenses	16		0	0	0	16	41		0	0	0	41
Miscellaneous expenses	27,840		0	0	3	27,843	34,402		0	0	0	34,402
Salary	31,808		0	0	0	31,808	9,887		0	0	0	9,887
Telecommunications	1,283		0	0	0	1,283	2,555		0	0	0	2,555
Transport	53		0	0	0	53	0		0	0	0	0
	108,658		0	0	3	108,661	91,917		0	0	0	91,917

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**11. Cash and cash equivalents**

	2019 S\$	2018 S\$
Cash at bank	<u>82,474</u>	<u>127,794</u>

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

**12. Other receivables**

	2019 S\$	2018 S\$
Grant receivable – OCBC Cares	0	22,000
Other receivables	31,730	65,768
Deposits	25,981	34,859
Prepayments	<u>13,391</u>	<u>4,300</u>
	<u>71,102</u>	<u>126,927</u>

Other receivables are unsecured, non-interest bearing and repayable on demand.

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.



13. Property, plant and equipment

	Motor vehicles S\$	Office and other equipment S\$	Film: equipment S\$	Furniture and fixtures S\$	Quarantine assets S\$	Total S\$
<b>Cost</b>						
At 1 April 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
Additions	0	15,840	0	0	0	15,840
Disposal	(64,800)	(18,446)	0	0	0	(83,246)
At 31 March 2019	193,000	29,596	3,506	20,053	9,951	256,106
<b>Accumulated depreciation</b>						
At 1 April 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
Depreciation charge	25,240	4,894	0	0	0	30,134
Disposal	(55,080)	(18,409)	0	0	0	(73,489)
At 31 March 2019	89,992	15,649	3,506	20,053	9,951	139,151
<b>Carrying amount</b>						
31 March 2018	137,968	3,038	0	0	0	141,006
31 March 2019	103,008	13,947	0	0	0	116,955

#### 14. Other payables

	2019 S\$	2018 S\$
Accrued expenses	26,531	30,043
Loan from supporter	50,000	50,000
Other payables	35,170	41,420
	<u>111,701</u>	<u>121,463</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

	2019 S\$	2018 S\$
At beginning of financial year	131,303	140,100
Deferred capital grant received	4,174	10,303
Amortisation of deferred capital grant	(23,594)	(19,100)
At end of financial year	<u>111,883</u>	<u>131,303</u>

In 2019, the Society received a brand new four (4) units of laptops (MacBook) for the animal campaign purposes. The cost of the office equipment purchased has been capitalised under property, plant and equipment (Note 13).

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 13).

#### 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\$16,275 and this was utilised against the deferred income account.

	2019 S\$	2018 S\$
At beginning of financial year	20,185	12,750
Deferred income received	15,524	21,522
Utilisation of deferred income	(16,275)	(14,087)
At end of financial year	<u>19,434</u>	<u>20,185</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. The outstanding grant amount of \$4,109 was not disbursed as there was a portion that was not finished which resulted in the agreement not being fully satisfied. ACRES and HSI agreed that the remaining funds would not be owed.

	2019 S\$	2018 S\$
At beginning of financial year	0	12,797
Less: Over-accrued Receipts	0	(3,728)
Less: Expenditures for the year	0	(9,069)
At end of financial year	<u>0</u>	<u>0</u>

## 19. 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. The project has completed in 31 October 2018.

	Note	2019 S\$	2018 S\$
At beginning of financial year		19,126	0
Add: Receipts	8	0	22,000
Less: Expenditures for the year	9	<u>(19,126)</u>	<u>(2,874)</u>
At end of financial year		<u>0</u>	<u>19,126</u>

## 20. Operating lease commitment

The Society lease of 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:

	2019 S\$	2018 S\$
<b>Rental of premises</b>		
Not later than one year	22,830	13,317
More than one year but not more than five years	<u>36,147</u>	<u>0</u>
	<u>58,977</u>	<u>13,317</u>

## **21. Related party transactions**

### **(a) Related party transactions and balances**

There was no transaction between the Society and related party for the financial years ended 31 March 2019 and 31 March 2018.

### **(b) Compensation of key management personnel**

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

	2019 S\$	2018 S\$
<u>Executives' remuneration</u>		
Salaries, allowance and bonuses	111,788	106,226
CPF and SDL contributions	<u>19,276</u>	<u>18,323</u>
	<u>131,064</u>	<u>124,549</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>

At the reporting date, none of the management committees received any remuneration from the company.

## **22. Financial instruments by category**

The aggregate carrying amounts of loans and receivables, financial assets and financial liabilities at amortised costs are as follows:

	2019 S\$
Financial assets, at amortised cost	140,185
Financial liabilities, at amortised cost	<u>111,701</u>
	2018 S\$
Loans and receivables	250,421
Financial liabilities, at amortised cost	<u>121,463</u>



### 23. Financial risk management

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

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

#### 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>2019</b>			
<b>Financial assets</b>			
Cash and cash equivalents	82,474	0	82,474
Other receivables (excluding prepayments)	<u>57,711</u>	<u>0</u>	<u>57,711</u>
	140,185	0	140,185
<b>Financial liabilities</b>			
Other payables	<u>(111,701)</u>	<u>0</u>	<u>(111,701)</u>
Net financial assets	<u>28,484</u>	<u>0</u>	<u>28,484</u>
<b>2018</b>			
<b>Financial assets</b>			
<u>Loans and receivables</u>			
Cash and cash equivalents	127,794	0	127,794
Other receivables (excluding prepayments)	<u>122,627</u>	<u>0</u>	<u>122,627</u>
	250,421	0	250,421
<b>Financial liabilities</b>			
Other payables	<u>(121,463)</u>	<u>0</u>	<u>(121,463)</u>
Net financial assets	<u>128,958</u>	<u>0</u>	<u>128,958</u>

## 24. Fair values

As at 31 March 2019, the carrying amounts of the financial assets and liabilities recorded in the financial statements of the Society approximate their fair values due to their short-term nature.

## 25. Fund raising expenses

	2019 S\$	2018 S\$
Total fund raising income and sponsorship	184,546	138,065
Total direct costs of fund raising expenses	39,350	19,639
Percentage of direct fund raising expenses over fund raising income and sponsorship	21%	14%

## 26. Management of conflict of interest

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

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

## 27. Reserve position and policy

The Society's reserve position (excluding non-current assets) for financial year ended 31 March 2019 is as follows:

		2019 S\$'000	2018 S\$'000	Increase/ (decrease) %
<b>A</b>	<b>Unrestricted Fund</b>			
	General Fund	26	80	(66)
<b>B</b>	<b>Restricted Fund</b>			
	Farm Animal Welfare Campaign	0	0	0
	Heal Project	0	0	0
	OCBC Cares	0	19	(100)
<b>C</b>	<b>Endowment Fund</b>	N/A	N/A	N/A
<b>D</b>	<b>Total Fund</b>	26	99	(73)
<b>E</b>	<b>Total Annual Operating Expenditure</b>	928	915	1
<b>F</b>	<b>Ratio of Funds to Annual Operating Expenditure (A/E)</b>	0.03	0.09	

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.

**27. 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.

**28. Authorisation of financial statements**

The financial statements for the financial year ended 31 March 2019 were authorised for issue in accordance with a resolution of the Management Committee on **07 AUG 2019**