



acres

Animal Concerns Research & Education Society

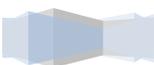
Annual
Report

2015-2016



CONTENTS

Introduction	Pg 3
ACRES Message	Pg 6
Wildlife Rescue and Rehabilitation	Pg 7
Tackling the Wildlife Trade	Pg 31
Cruelty Cases	Pg 35
Humane Education	Pg 39
Community Outreach	Pg 48
Addressing Zoo Animal Welfare	Pg 65
Dolphin Research Project.....	Pg 66
Farm Animal Welfare Project.....	Pg 66
Jurong Island Trap-Neuter-Release Project.....	Pg 66
Media Coverage.....	Pg 67
Auditor's Report	Pg 68





INTRODUCTION

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

OUR VISION

A world where animals are treated with compassion and respect.

OUR MISSION

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

OUR AMBITION

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

OUR OBJECTIVES

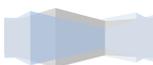
- To foster respect and compassion for all animals.
- To improve the living conditions and welfare of animals in captivity.
- To educate people on lifestyle choices which do not involve the abuse of animals and which are environment-friendly.

In all projects undertaken:

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

ACRES is an animal protection organisation, driven by our concern for animals. We adopt research projects on the use of animals in various fields and use our findings to educate the public, empowering them with knowledge to make a positive difference for animals. We strongly believe in promoting community involvement in addressing animal protection issues and in building partnerships with all related bodies and the authorities to improve animal welfare.

ACRES ADDRESS: 91 Jalan Lekar Singapore 69891





OUR SIX 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.

▪ 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

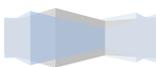
We never forget that the key to ending animal abuse is education. Our talks, roadshows and Humane Education programmes touch a wide cross section of society, from children in kindergarten to the elderly in the heartland, reaching over 100,000 individuals each year. We travel to schools as well as malls, 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.

▪ ADDRESSING ZOO ANIMAL WELFARE

We also conduct scientific investigations into the welfare of animals in zoos and marine parks throughout Asia. We use our findings to raise the standards of captive environments across the region, to ensure that at least the basic needs of the animals are met and to end





cruel and exploitative circus-style animal shows. Our work with the zoo community, governments and local NGOs has led to improved welfare standards at zoos in Singapore, Malaysia and Japan.

▪ **PROMOTING CRUELTY-FREE LIVING**

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

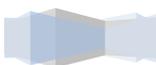
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EXECUTIVE BOARD

Position	Name	Date elected
President	Umapathi Thirugnanam	23/07/12
Vice-President	Daryl George Epimaco	30/06/11
Treasurer	Alpana Ahuja	29/09/15
Secretary	Andrew Tay Teck Lee	30/06/11
Committee member	Pomp Hin Wong	22/07/14

ACRES DIRECTORS

Position	Name	Monthly Salary
Chief Executive	Louis Ng	\$3,360
Deputy Chief Executive	Anbarasi Boopal	\$2,760
Group Director Advocacy	Amy Corrigan	\$500
Group Director Wildlife	Kalaivanan S/o Balakrishnan	\$2,440





ACRES MESSAGE

ACRES turned 15 years this financial year, making it a special year of celebrating 15 years of advocating for an end to animal cruelty.

On behalf of the ACRES, I'm delighted to share the work we have done for the animals, in this Annual Report for the financial year 2015-2016. All these efforts to end animal cruelty is only made possible with the continued support of our donors, partners, volunteers and supporters.

This year, our team has reached out to even more people and animals - a diverse team of volunteers clocking over 15,000 hours; our education team has directly worked with over 2,000 students on projects and reached out to over 60 institutions through talks; our wildlife rescue team has helped over 4,000 wild animals in distress for this financial year. We are also excited to launch the farm animal welfare campaign in partnership with Humane Society International, first of its kind in Singapore, to collaborate with the corporate world in order to improve the welfare of farm animals.

Through the continued efforts of the Animal Crime Investigation Unit, our efforts have brought to light, the need for improvement of animal welfare standards in pet shops. Our other investigations have resulted in seizure of prohibited animals and their parts, sending a strong message across against trade in wildlife.

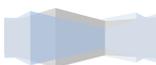
But ACRES will never forget that the key to ending animal cruelty is to address the root cause through outreach work. Dr Martin Luther King once said: "the arch of the moral universe is long, but it bends towards justice." We believe that it's important for us to continue our fight for the animals.

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

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

Yours sincerely,

Louis Ng
Founder and Chief Executive, ACRES





WILDLIFE RESCUE AND REHABILITATION

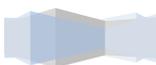
One of the key services that ACRES provides, to both the animals and the wider community, is our dedicated 24 hour wildlife rescue service.

The ACRES Wildlife Rescue Centre (AWRC) – Singapore’s first dedicated wildlife rescue centre - provides safe sanctuary for victims of the illegal wildlife trade. Here, abandoned and unwanted victims of the illegal exotic pet trade are treated and rehabilitated, and housed in naturalistic enclosures with others of their kind. Whenever possible, we work towards repatriating them to their country of origin. The AWRC is a no-kill shelter.

Our experienced Wildlife Rescue Team is on call 24-hours a day, 365 days a year, to go to the aid of wild animals in distress, whether it’s an abandoned exotic animal, or a native wild animal who has been injured, trapped or displaced. Every week our team saves the lives of scores of native wild animals and successfully release them back to the wild.

Between 1st April 2015 and 31st March 2016, a total of 7,291 calls were made to the 24-Hour ACRES Wildlife Rescue Hotline (97837782), resulting in a total of 4,250 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 2,185 native wild animals were successfully rescued and released back into the wild.

Our deepest thanks go to the SPH Foundation, which this year continues to generously sponsor the diesel for the wildlife rescue van.





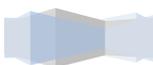
1. EXOTIC WILD ANIMAL RESCUES

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

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

As of the 31st of March 2016, the AWRC was housing 199 wild animals rescued from the exotic pet trade in Singapore, of the following species:

- Anderson's flapshell turtle (1)
- Chinese softshell turtle (1)
- Common snapping turtle (2)
- Cuban slider (3)
- Eastern snake-necked turtle (1)
- Giant Asian pond turtle (4)
- Green iguana (16)
- Hermann's tortoise (2)
- Indian star tortoise (112)
- Leopard gecko (1)
- Leopard tortoise (1)
- Pig-nosed turtle (32)
- Red-footed tortoise (2)
- African spurred (sulcata) tortoise (3)
- Ball python (13)
- Blood python/ Bornean short python (2)
- Burmese python (1)
- California mountain king snake (1)
- Alligator snapping turtle (1)





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

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

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

1.1 HARVEY, INDIAN STAR TORTOISE

Harvey is a male Indian star tortoise rescued in May 2015. He was found abandoned in a HDB estate, and was found by a concerned member of public. He was stressed when he arrived at ACRES. He also developed an ear abscess possibly from environmental stress resulting from abandonment and new environments. After treatment and quarantine period, Harvey was placed in the sanctuary to join the other male tortoises in the outdoor environment.

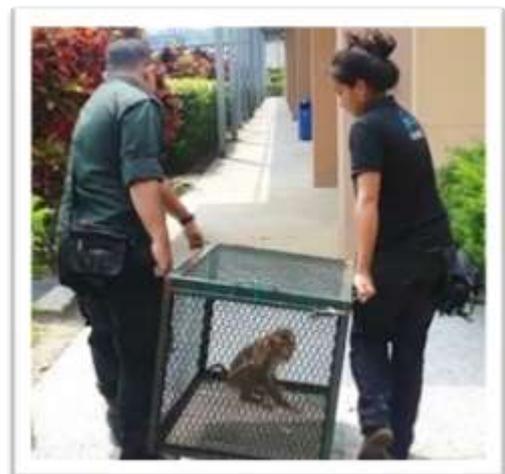


1.2 DEFU, PIG-TAILED MACAQUE

In May 2015, Defu, a pig-tailed macaque, was rescued from a car workshop following a tip-off to ACRES. It is illegal to keep primates as pets in Singapore.

Kept in a small cage, Defu was denied the ability to move freely and exhibit natural behaviours. He lived in an unsuitable stressful environment, exposed to loud noises, and had no place to hide. As a result, Defu was extremely stressed and exhibited stereotypic behaviours.

Pig-tailed macaques are not native to Singapore, and it's likely that he was smuggled into Singapore from Malaysia to be sold as a pet. ACRES, WRS (Wildlife Reserves Singapore) and the AVA (Agri-food and Veterinary Authority) collaborated with PERHILITAN (the Department of Wildlife and National Parks in Malaysia) to find Defu a new home at a rescue centre in Malaysia.





On the 23rd August 2015, Defu finally made the journey back home, to spend some time in quarantine before being moved to a wildlife rescue centre. PERHILITAN can assess his suitability to be released into a protected forest and integrated with a troop of pig-tailed macaques.

Defu is the third primate to be successfully repatriated following a tip-off to ACRES. We wish him well for his second chance at life.

1.3 GARRIX, GREEN IGUANA

Garrix was found on a potted plant at an HDB block of flats. He is probably an abandoned illegal pet, or perhaps escaped from his owners. He is a very young and small iguana, and is now housed with other young iguanas at the AWRC.



1.4 FROG, AMERICAN BULL FROG

In June 2015, a member of the public found Frog struggling to move, dragging a broken leg around. We took Frog to The Pet Doctors clinic, where the broken leg was amputated above the knee. Frog was brought to the ACRES Wildlife Rescue Centre to begin his process of rehabilitation. Thankfully, Frog pulled through, and is now able to jump around with ease. He is housed with some of the turtles at the AWRC.



1.5 DURIAN, ALLIGATOR SNAPPING TURTLE

In July 2015, we rescued our first alligator snapping turtle, named Durian. He was found at the side of a road; we suspect he was previously being illegally kept as a pet and his owners abandoned him when they no longer wanted him.



Durian was unwell and inactive when he took him in, refusing to eat at all. We decided to give him some time to settle in to see if his appetite improved on its own before intervention, as very often turtles in a new environment will not eat for some time.



Thankfully, Durian gradually got his appetite back and began eating on his own. He proved to have a very healthy appetite, and rapidly increased in size, as well as becoming very active!

1.6 WHALE, PIG NOSED TURTLE

Whale was found at the Singapore Botanic Gardens. Often, illegally-kept exotic pets are abandoned in Singapore's parks and gardens, where they face a very uncertain future, not to mention negatively affecting the native wildlife.



We were concerned about Whale after we rescued him, as he had a very poor appetite. Thankfully, under our care at the AWRC his appetite and health improved. Whale is now doing well and living in the outdoor Main Sanctuary Area.

1.7 HAWKEYE, SULAWESI TORTOISE

In July 2015, we were alerted to a tortoise spotted in the Thomson area. The familiar silhouette of a tortoise greeted us when we arrived, but we weren't sure what species he was. The markings and colouration on the face resembled those of a Hawksbill turtle, and so he was named 'Hawkeye'.

Hawkeye was eventually identified as a Sulawesi tortoise or Forsten's tortoise. Forsten's tortoises are native to the islands of Sulawesi, where populations are decreasing due to habitat loss, and capture for the meat trade and the illegal exotic pet trade. This species is



endangered, and Hawkeye is now the most endangered rescued animal housed at the AWRC ACRES.

Hawkeye is healthy and is alert and active.

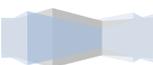
We don't know if Hawkeye was abandoned or if he escaped, but what we do know is that he is here as a result of the illegal wildlife trade.

For now, Hawkeye is in quarantine, and once his quarantine period is over we will need to make space for him outdoors. As with all of the animals in our care, we will research the possibility of repatriating him to his country of origin.



1.8 SICARIO, GREEN IGUANA

Sicario was rescued in March 2016. She had been found wandering around an industrial area in Jurong, where some people had caught her and kept her in a makeshift cage, before calling us for help. Sicario was underweight and in poor physical condition. We discovered that she was egg-bound, and gave her calcium injections which enabled her to successfully lay all the eggs trapped inside her. Sicario still has a long way to go in her recovery, but we are hopeful that her health will continue to improve.





2. NATIVE WILDLIFE RESCUES

Around the clock, 365 days a year, our Wildlife Rescue Team is on call to help native wild animals in need all over Singapore.

We will rescue any wild animal in need of help. As well as rescuing injured wild animals, the ACRES Wildlife Rescue Team is increasingly being called to relocate wild animals from people's homes as an alternative to calling pest control companies. As Singapore's urban jungle continues to expand and replace the green kind, our native wild animals are sadly finding themselves with fewer and fewer places to call home, and some are making their way into people's homes, where they may get injured and where they are not always welcome.



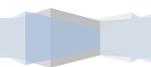
This year we have rescued individuals of the following species:

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

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

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

Sadly, not all of the native wild animals that we rescue survive. Some are so badly injured or suffering from such severe shock that they pass away. But, in most cases, the animals are able to return to the wild, once we are sure they are fit and healthy and we have given them





any veterinary treatment needed. This year, we successfully released 2,185 rescued wild animals back into the wild, working together with the National Parks Board (NParks) to establish appropriate release sites.

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

2.1 SCAR, ASIATIC SOFT-SHELLED TURTLE

Scar was found on Changi beach in April. Asiatic soft-shelled turtles are a native freshwater species and cannot cope well with the marine environment. We would like to thank the NParks officers at Changi beach for calling us to help the stranded turtle. Scar had severely infected, bleeding wounds on her neck, top and bottom shell at the time of rescue.

Scar was kept under critical care at the AWRC, to ensure that her wounds were kept clean during treatment. This is rather difficult for such semi-aquatic turtles who need water for hydration, feeding and defecation. Because of the infection, her water needed to be changed daily to speed up her recovery. Thanks to our animal care team, Scar was provided all the necessary care and proper nutrition. Over the period of one month, Scar's skin condition improved tremendously and she started eating well.



We were delighted that Scar was successfully released back into the wild in May 2015! Our heartfelt thanks go to the National Parks Board for approving and assisting with giving a second chance to Scar, to continue her journey back in Singapore's wild places! We hope that Scar has a long and safe future back in the wild!

2.2, DONALD, ROCK PIGEON

Poor Donald was found floating in a canal in April 2015. We were in the location investigating a python case, and were shocked to see this pigeon all wet, alive and being carried away with the flow of the water in the canal! Our rescue officer quickly climbed down to help poor Donald and, fortunately, Donald was held by a small bush within the canal, making it possible to reach him. Luckily, Donald didn't inhale any water into his lungs, and was bright and able to fly away after some warmth, food and a bit of a





rest!

2.3 SAPPHERE, PARADISE TREE SNAKE

In April 2015, Sapphire was spotted by a concerned member of public who realised that the snake was not moving on the ground beside a traffic light. Thanks to the caller, Sapphire was safely rescued from being tangled up in netting material, and released!



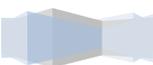
2.4 CARL, ASIATIC SOFT-SHELLED TURTLE

In April 2015, Carl was found stranded in the dead end of a drain, adjacent to a big canal that leads to a catchment area. Luckily, help came just in time for Carl, when a kind-hearted individual spotted him and called for help. We noticed some lesions to Carl's shell and skin, probably because he had been exposed to the full glare of the sun during this heatwave, so he was whisked off to the ACRES Wildlife Rescue Centre for treatment. Within a week, Carl's shell and appetite improved and he was all ready to go home! Thanks to the National Parks Board for their assistance with returning Carl back to the wild. Our heartfelt thanks to Chee Wei for the photo and for helping Carl!



2.5 BRANDY, COMMON PALM CIVET

Brandy, a common palm civet, was stranded in an open atrium area surrounded by buildings with glass panels, in May 2015. She did not have a way out, and it was a hot day! Thankfully, some of the staff working in the vicinity were very kind and concerned for Brandy and called us for





assistance. Our little giant ladder came in handy again, and Brandy was rescued and set free from the tight spot into a nearby forested area!

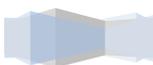
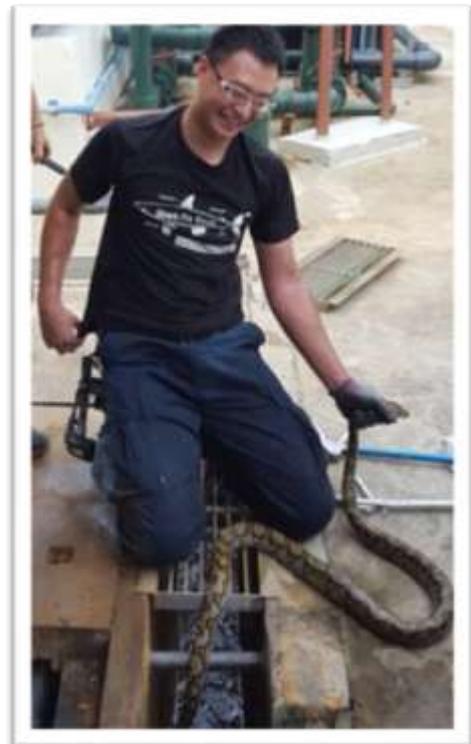
2.6 BOO AND BUFFY, INSECTIVOROUS BATS

Boo and Buffy are insectivorous bats who were found stranded on the platform floor at Kallang MRT station after striking a fan. Luckily they were spotted by a kind member of public. The gentleman tried not only to get help from the station staff; he also took a bus all the way back to the station to keep an eye on the bats until we arrived. Gladly, both Boo and Buffy were not suffering from any injuries and were released in a more suitable location shortly after rescue.



2.7 PUBBY, RETICULATED PYTHON

Pubby was stuck in a drain pipe when we were called upon to help him in June 2015. It took an hour-long struggle to free him, using a lot of soap and oil to lubricate the pipe and slowly ease him out. You can tell from the faces of our wildlife rescue volunteer, Gabriel, how relieved he was when Pubby was finally freed, totally unharmed!





2.8 DARLING, JAVAN MYNAH

Darling is an adult mynah who got trapped on a glue board. Glue boards/traps result in painful, prolonged suffering before eventual death. Fortunately, Darling got help because a concerned member of public called us and, luckily, Darling's wings were not fully affected. And he proved to have a fighting spirit! Darling was released following two cleaning sessions to remove all the glue from his body.



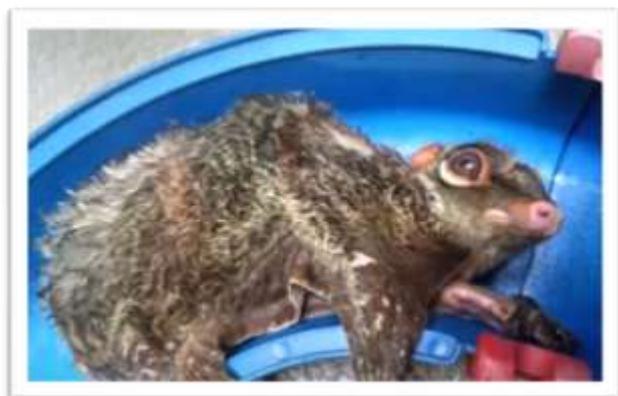
2.9 MORTEEN, PARADISE TREE SNAKE

Morteen (bottom left) is one of three paradise tree snakes who were rescued after a pest control company employee sprayed insecticide on them. Ignorance kills. This would have been the case if Morteen and one of the other snakes hadn't received help in time. Unfortunately, it was too late for the third snake. The two survivors were convulsing due to the chemicals sprayed on them. Following hours of oxygen and warmth, both snakes returned to normalcy and were released.



2.10 TEDDY, MALAYAN COLUGO

In October, the ACRES wildlife rescue team received a call about a Malayan colugo found on the floor inside a condominium apartment. It appeared that the colugo had slipped through some roof slats into the building and then fallen a great height onto the floor. The poor colugo was stranded, with no way to





escape, and appeared dazed and distressed. We knew that the best thing would be to get this sensitive animal away from humans and back to the wild as quickly as possible. Once we had checked that he wasn't injured, we took him to the forested area neighbouring the condo and placed him on a tree trunk. In no time, he scooted up the tree and away to peace and wilderness again!

2.11 MOMMA, MALAYAN WATER MONITOR

Momma is an adult water monitor lizard who was found stuck with injuries, in a shallow drain by roadside, in November 2015. She had lost some blood to a possible road accident and was found in shock when we rescued her. With some fluids and rest at night, she perked by morning and we were glad that she did not suffer any major/internal injuries and was all good to be released!



2.12 WHITE-BELLIED SEA EAGLE

In November, we received a call about an eagle in distress. The white-bellied sea eagle had crash landed into a canal area, and he was being pounded by a heavy flow of gushing water. Luckily, a group of teenage boys came to his aid and helped to pull him to safety. They managed to keep the eagle warm and calm by placing a shirt over him. A concerned passer-by called us for help. The eagle was not injured, but was very weak and in shock. He was brought to the AWRC and given warmth, food and fluids. The following morning, we returned to the site of the rescue to attempt to release the eagle. After a shaky start and some hesitation to fly, we were relieved to see the eagle take flight and soar away into the distance.



2.13 TIKI, YELLOW-VENTED BULBUL

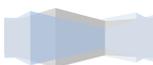
Tiki is a yellow-vented bulbul nestling who fell from her nest situated in an office building in March 2016. Tiki was found helpless among the bushes at a sky garden which experiences heavy human traffic during the day. Furthermore, the building was surrounded by noisy construction activities. It was a far from ideal situation for poor Tiki to be in, and her parents looked on helplessly.



We worked for nearly two hours to ensure that Tiki made it safely back to her parents, among all the hustle and bustle. First of all we placed Tiki back in her nest, but her parents seemed unable to hear her calls due to all the surrounding noise, and continued to look for her on the ground. We then created a makeshift “nest holder” in which we placed the nest, so that we could place it securely in a more hidden area. To our great relief, Tiki’s parents located her and soon appeared with beaks full of insects to feed her!



Our heartfelt thanks go to Mr. Tim from CISCO systems at Changi Business Park for calling us to help Tiki and her family, and to the kind and concerned staff members from CISCO systems who waited patiently while we did our work.





3. IMPROVEMENTS AT THE AWRC

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!

In February 2016 year, we launched our online “Warmth for Walnut” fundraising appeal, to raise funds to continue providing the highest standard of care to the ever-increasing numbers of animals at the AWRC. Thank you to everyone who made a donation! Here's where your generous contributions went:



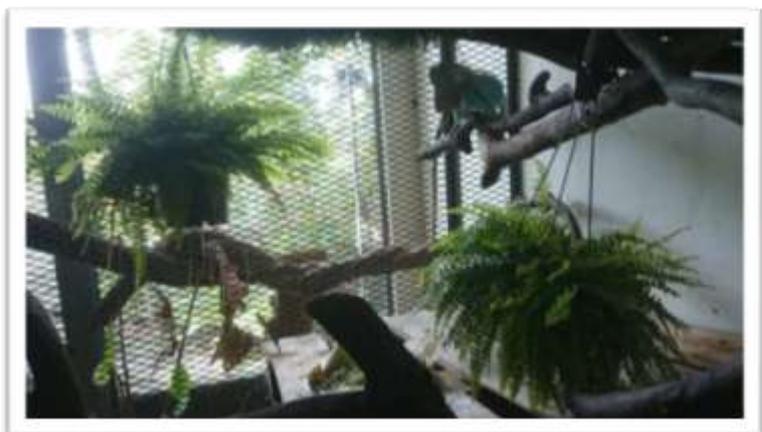
3.1 New enclosures for rescued snakes

In 2014, we took in a large number of snakes rescued from the illegal wildlife trade. We housed them in the most spacious and naturalistic settings that were possible in our existing tanks, but these tanks were heavy and difficult to clean. With the money raised, we were able to purchase new tanks which are designed specifically to house reptiles and can be cleaned more easily, which are now home to the rescued snakes. We also purchased driftwood to replicate a natural environment.

3.2 Revamp of iguana enclosures

We make sure we revamp our iguana enclosures once in a while, to provide the iguanas with a new and stimulating environment. Recently, we decided it was time for the iguanas to get a home makeover! We started off by revamping Midori's enclosure by providing a larger water tub and new wooden pallet. We also expanded his enclosure by combining the holding area into the main body of the enclosure. Then it was time to refresh all of the other iguana enclosures!

Throughout June, we worked hard collecting logs and branches from roadsides, which were installed in all iguana enclosures, together with new plants to make the environment as natural as possible. We've made the enclosures as





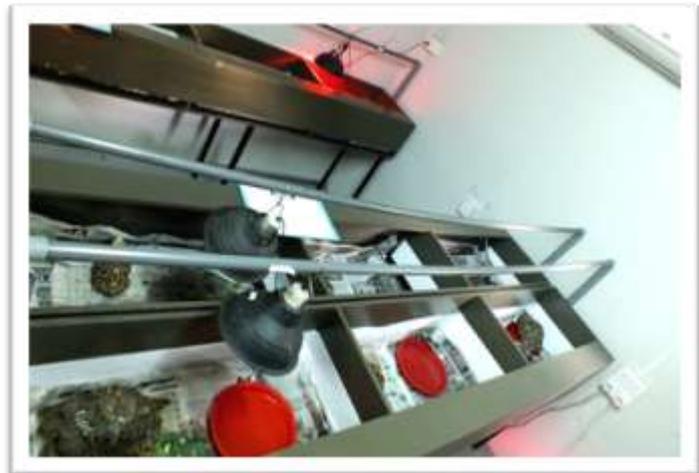
enriching as possible, to give the iguanas more opportunities to climb. We've also included hanging, unfixed logs, which shake when the iguanas climb onto them. This is a tried and tested form of enclosure enrichment for captive animals.

The iguanas are still busy exploring their new enclosure set-ups and will be for a while more, until it's time to switch things around again!

3.3 Treatment Room

Our ongoing upgrading of the animal treatment room was completed in July, after many weeks of work. The Treatment Room is where we house sick and quarantined animals.

As an NGO with limited resources, we previously needed to use assorted pet carriers and crates as holding units. Although suitable, they were not ideal, and meant extra work for the animal caregivers as they were not easy to clean. We wanted to improve, and make everything more uniform and professional.



Now, all of the animals in the treatment room are housed in purpose-built units, which are uniform in size and are easier to clean. There is also a more efficient lighting system in place.

The revamp of our treatment room would not have been possible without your kind contributions during the recent "Warmth for Walnut" fundraiser.

3.4 Indoor Kitchen

In September 2015, the indoor animal kitchen, where we prepare food for animals inside the Wildlife Recovery and Rehabilitation Centre, underwent a complete transformation.

We were helped with this makeover by volunteers from Colliers International, who chose ACRES for their CSR programme. They kindly donated not only their time, but also the funds to carry out the refurbishment! 41 volunteers helped to strip down the kitchen, scraped and cleaned the walls, and





finally slapped on a new coat of paint. They also set up some new donated stainless steel shelves.

After a hard day's work, the kitchen was looking very different! In the improved lean and efficient workspace everything is now made of steel and positioned off the ground, to ease cleaning.



3.5 MAIN SANCTUARY AREA

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

Outdoor Kitchen

A kind donor passed us some unused outdoor decking wood to re-build our outdoor kitchen in July 2015, where volunteers prepare food for the animals housed at the Main Sanctuary Area. This replaces the basic kitchen we had previously, made from recycled wooden pallets, which had unfortunately been attacked by termites. The stronger wood is much better suited for the job and will last a lot longer in the outdoor environment.

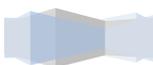
Educational signs

In August 2015, we installed new informative signboards at the Main Sanctuary Area with details about the rescued animals, to enhance the educational visits for both school groups and visiting members of the public.



Fresh substrate

In November 2015, 400 square feet of fresh cow grass transplanted into the tortoise enclosures. We were very grateful to the staff from Beach House pictures, who volunteered to lay the grass.

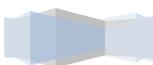




PRIME MINISTER'S VISIT TO ACRES

In December 2015, the ACRES Wildlife Rescue Centre had a special visitor - our Prime Minister Mr Lee Hsien Loong and Mdm Ho Ching. In this landmark visit, we were thrilled to share about the work done by our ACRES staff and volunteers over the past 15 years, and give a tour of our facility. It was an encouraging visit, where Mr Lee asked us to share about individual animals and their stories, and the plight of these wild animals who suffer from the illegal wildlife trade in Singapore.

We are also extremely grateful for Mr Lee's supportive words and his Facebook post to highlight the visit and the work that ACRES team does.





4. FEEDBACK FOR THE ACRES WILDLIFE RESCUE TEAM

Reported about a pigeon in distress at 9 in the night. Was very surprised to see them come over for such a small life within 30 minutes at this odd hour on a Saturday. Keep up the good work.

- *Amit Palekar, February 2016*

Perhaps mine is a common issue but when a bird that I seldom see before flew into my house and we had no idea how to lead it out as it got trapped inside the bathroom, I knew I had to call Acres immediately from the educational talk that was held in schools. When the phone line didn't get through, being able to Whatsapp and ask for advice was great. At least I knew what I could do while waiting for the team to arrive. And knowing that the team had to go to different places to rescue animals before and after my case which was around 9pm, I have a deep respect for the staff and volunteers. Kudos!

- *Maybelline Tan-Low, April 2015.*

Many thanks to the ACRES officers who came down to remove the clouded monitor lizard from our house! It honestly scared us with its big size and its unexpected appearance in our house. It made me realise how dependable and important ACRES is to bridge the gap between wildlife and humans. Good job and keep it up!

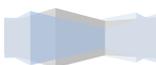
- *Janice Yeo, April 2015.*

Saw a grounded bat on my way home around 11.30pm and called ACRES. The lady over the phone identified the bat within a couple of minutes of me sending a picture of the bat to them and provided me with clear instructions on how to help it along its way.

Although I wasn't able to help the bat onto a tree and only managed to bundle it up with some tissue paper, ACRES arrived within 30mins of my call and took the bat to a nearby building for release.

Great job guys for the ongoing effort on animal rescue!

- *Kwek Jinbao, March 2016.*





6. MACAQUE PROTECTION AND RESCUE

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



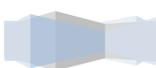
We've been working to help Singapore's macaques in various ways over the years, and in October 2014 we officially launched Singapore's first ever Macaque Response Team. The Team is on call seven days a week to go to the aid of any macaques in need in Singapore. The Team also plays a vital role in making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

Between the 1st of April 2015 and the 31st of March 2016, we received 205 calls about macaques. Some of these were reports of injured macaques that we subsequently investigated. Some involved us giving advice or sharing information, and included calls about macaque sightings and encounters, members of the public feeding macaques, home intrusions by macaques, macaques taking fruit from fruit trees in people's gardens, and construction work disrupting and splitting up macaque troops. In cases where it was appropriate to take action, for example by making a site visit and meeting with people, we did so. In other cases, we offered advice over the phone.

6.1 MACAQUE RESCUE STORIES

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

As well as these rescues, there have been some other injured macaque cases which we have investigated and decided not to physically intervene with, but instead kept an eye on the





macaque in question. This is because, in the case of less serious injuries, it is always best to leave the macaques with their troops, in the wild, and not subject them to the stress of capture, separation from the troop, and being handled by humans. In most cases, macaques will recover from non-life-threatening injuries on their own.

THREE MACAQUES RESCUED, REHABILITATED AND RELEASED!

Injured wild macaques are usually best left alone, as removing them from their family groups is stressful for them, and these monkeys are extremely hardy and can usually recover from injuries naturally. However, in some instances, human intervention is needed.

Two female macaques, Mia and Velda, were rescued from different situations but on the same day in August, and little Uniqlo rescued just a week later.



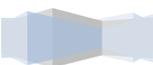
Mia is a macaque previously rescued by ACRES after having suffered a ruptured pelvis from a suspected collision with a car. Following life-saving surgery, she was successfully released back to the wild. Unfortunately, this surgery prevented her from delivering a baby, and she

was found bleeding, dehydrated and alone on 25th August 2015 after being unable to give birth. An emergency operation was performed to remove her dead infant and she was also spayed, to prevent the same thing happening in the future.

Just an hour after Mia's recent rescue, another macaque, Velda, was also rescued after we were alerted to a video being shared on Facebook showing a young macaque with a fishing hook, weight and line coiled around its body. Velda suffered deep cuts all over her body, with severe damage to her tail which was broken with the nerves and tissues exposed. As her tail was dead, it has been amputated.

Mia and Velda both belong to the same family, and they were housed together while recovering at the Animal Recovery Veterinary Referral Centre, to aid in their rehabilitation.

Uniqlo, an infant long-tailed macaque, was rescued on the 2nd of September after a resident spotted him alone, without any sign of his family nearby. A macaque of Uniqlo's age should be with his family at all times, especially his mother. In addition, Uniqlo had suffered two punctured wounds after being bitten by a dog. A door to door survey revealed that the area was undergoing land clearing to make way for new houses, and trapping





exercises had also been carried out in the area. Uniqlo probably become separated from or even lost his family due to these reasons.

As macaques are highly sociable animals, Uniqlo was integrated with Mia and Velda. It took a few days before Mia and Velda fully accepted Uniqlo, but soon they were happy in each other's company. The strong bonds formed between them were important to help them to remain wild and enable them to survive when they headed back to their natural environment.



After 23 days of intensive rehabilitation of the three macaques, they were ready to go home to the wild!

As Mia and Velda came from the same family at MacRitchie Reservoir Park, they integrated immediately with their family group as soon as they were released.

However, release came with a twist when Uniqlo, whom we expected to follow Mia and Velda, made a run in the opposite direction upon release, away from his new intended family. As he is a very young macaque and previously lost his family at University Road (before we rescued him), he could well have been feeling unsure and fearful. He dashed as far as he could away from the macaque troop, heading straight towards the busy expressway. Thankfully, he was caught back in time.

Following three further attempts of introduction to three separate family troops of wild macaques, Uniqlo found his new family at Upper Peirce Nature Reserve. However, his lack of social skills and perhaps even the trauma of losing his family meant he repeatedly run away from his new family, even though they were very accepting towards him. It will probably take some time for Uniqlo to be fully comfortable with his new family and environment.

The rescue, rehabilitation and release of these three macaques was a joint collaboration with many people. ACRES would like to extend our gratitude to Dr. Karthik from The Pet Doctors, Dr. Ly and team from the Animal Recovery Veterinary Referral Centre, volunteers from ACRES Team Monkey Guards and National Parks officers for assisting and working together with us.





Special thanks also go to the members of the public who showed compassion and alerted us via the ACRES 24-Hour Wildlife Rescue Hotline (9783 7782) about the plight of the three macaques.

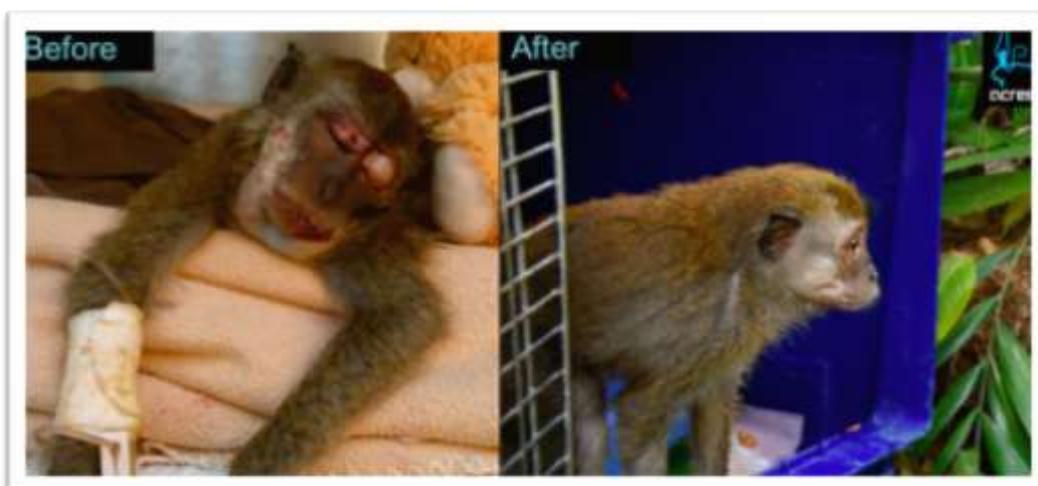
YOYO GETS A SECOND CHANCE AFTER ROAD TRAFFIC ACCIDENT

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

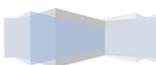
Yoyo was provided emergency veterinary care and due to his head trauma, Yoyo suffered several seizures and other complications. However, he proved to be a fighter, and persevered through his entire treatment. As soon as the swelling in his eyes went down, his appetite got better, and eventually he was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

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

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



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





Now that Yoyo is back out in the wild, we wish him all the best in his adventures, and that he stays safe!

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

JOAN RELEASED BACK INTO THE WILD TO REUNITE WITH HER INFANT

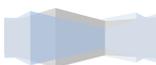
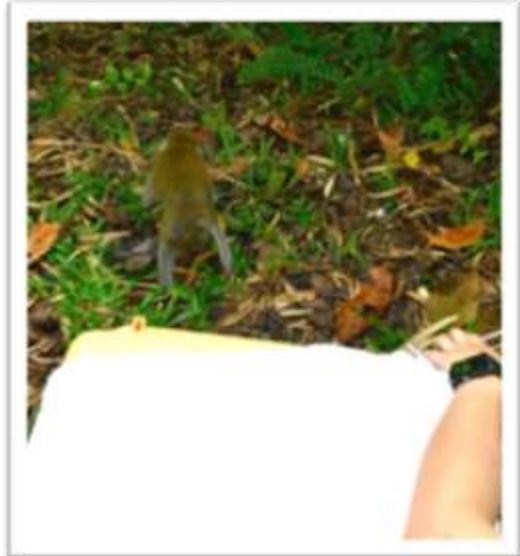
In March 2016, we received a call regarding a long-tailed macaque who had been hit by a vehicle and subsequently left injured in the road. Joan, as we named her, was rushed to the Animal Recovery Veterinary Referral Centre (ARVRC), where we discovered that Joan had sustained serious injuries including a dislocated jaw and abrasions on her face and shoulder, as well as suffering from concussion.

It was noticed that Joan was lactating, meaning that she had a nursing infant.

The staff at the ARVRC did everything they could to speed up her treatment so that she could get back to her troop and her infant as quickly as possible.

On the 21st of March, Joan was successfully released back into the forest, near to where she was found. We will try our best to check up on her and make sure she is doing well.

We are extremely grateful to Dr. Ly and the ARVRC staff for giving Joan the very best care possible and enabling her to return to her little one as soon as she could. If you find an infant mammal or even baby birds or fledglings, please do not bring home immediately. Kindly call our 24-hr wildlife rescue hotline 9783 7782 for advice.





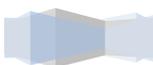
7. WILDLIFE RESCUE: CONFERENCES/TRAINING ATTENDED

WILD ANIMAL RESCUE NETWORK (WARN) CONFERENCE 2015

Mr Kalaivanan Balakrishnan, our group director for wildlife attended the 7th East and Southeast Asian Wild Animal Rescue Network Conference (WARN conference) from 23 to 27 November 2015 in Phnom Penh, Cambodia. The conference was hosted by the Free the Bears (Cambodia) with the theme **“Perspectives, methodologies and challenges in the reintroduction of rehabilitated wildlife”** and saw the participation from over 20 organisations. ACRES has been participating through presentations and attendance at the WARN conferences since 2009 when it was founded. This conference offers an excellent platform to learn and share experiences and challenges pertaining to wildlife rescue and rehabilitation.

ASIA FOR ANIMALS (AFA) CONFERENCE 2015

Mr Kalaivanan Balakrishnan also represented ACRES at the AfA 2015 held at Sarawak from 6-10th October 2015. ACRES is also one of the founding members of the AfA coalition and hosted AfA conferences in Singapore in the past. Themed **“Partnerships breed success”**, this conference brings together over 300 delegates from various conservation and animal welfare groups in the region and from around the world, to focus on animal welfare and compassionate conservation issues.





TACKLING THE WILDLIFE TRADE

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

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

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

1. ILLEGAL EXOTIC PET TRADE

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

This year, we have continued to investigate tip-offs concerning individuals illegally advertising wild animals for sale online. We also conducted an extensive 6-month undercover investigation into the online illegal trade in exotic pets in Singapore.

1.1 ILLEGAL POSSESSION OF PROHIBITED TURTLE SPECIES IN FARMS

In June 2015, we conducted random site visits to aquariums/ fish farms in Singapore and discovered a farm illegally selling a juvenile pig-nosed turtle. The turtle was hidden away in a darkened corner. The seller was well aware of the fact that it is illegal to sell or own a pig-nosed turtle in Singapore, and advised us to house it behind closed doors. We





informed the AVA who investigated the case further and the turtles were confiscated and the authorities imposed a compound fine.

1.2 ILLEGAL SALE OF WILD CAUGHT SQUIRREL IN A PET SHOP

One reported case in May 2015 that we investigated, involved a pet shop that was allegedly selling a squirrel. The squirrel had apparently fallen from a tree and was then captured. Our investigator did find a caged plantain squirrel at the shop, although was informed that it wasn't for sale and belonged to the boss. The squirrel appeared to be in poor health. The removal of the squirrel from the wild and possession of the squirrel is illegal in Singapore, under the Wild Animals and Birds Act. We urged the relevant authority to conduct an immediate seizure of the squirrel, which happened the same day. Thanks to the AVA for their swift action, the squirrel was released back to the wild eventually. The authorities also imposed a compound fine on the accused.



1.3 UNDERCOVER INVESTIGATION INTO THE ONLINE ILLEGAL SALE OF EXOTIC PETS

ACRES conducted a six-month long undercover operation from June to December 2015. The aim was to investigate the use of online advertising platforms by wildlife traffickers to ply the illegal wildlife trade. Such advertisements are illegal. During this six-month period, we recorded a total of 156 illegal pet advertisements online.

To verify the authenticity of the advertisers, we engaged 17 sellers. 14 proved to be genuine sellers. Some offered endangered species for sale. The remaining 3 did not respond. Through our interaction with the sellers, we also ascertained that the animals were either home-bred locally, or often smuggled into Singapore via the Johor-Singapore causeways, and by air. Young animals were smuggled in as they were smaller and easier to conceal, and touted to be less dangerous than adult animals. Pursuant to tip-offs, we also staked out dealings originating from illegal pet advertisements. This culminated in joint stings with the AVA that saw the





seizures of animals such as sugar gliders and an Asian leopard cat meant for the illegal wildlife trade.

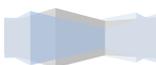
With our findings, we approached Carousell and SPH Online Classifieds to establish methods to restrict the placement of illegal pet advertisements, in order to cut off a primary conduit of the illegal wildlife trade. Both parties issued statements. SPH immediately removed the illegal pet advertisements on their platform. We thank SPH for their prompt action, and would like to work with them and Carousell to strengthen content management of their online advertising platforms.

To curtail smuggling of live animals via the causeways and by air, we propose the use of wildlife sniffer dogs to detect inter alia live animals in vehicles arriving at the Woodlands and Tuas Checkpoints, and at the baggage retrieval areas in Changi Airport terminals.

1.4 FOLLOW UP INVESTIGATIONS INTO THE TRADE IN TIGER PARTS IN SINGAPORE

A two-month undercover investigation conducted between March and April 2015 revealed only 4 out of 153 (2.6%) jewellery and antique shops in Singapore offering alleged tiger teeth and claws for sale. This as compared to a similar ACRES investigation in 2010 where 59 out of 134 (44.0%) jewellery and antique shops in Singapore offering alleged tiger parts for sale. A total of 13 pieces of alleged tiger parts were offered for sale and prices ranged from S\$70 to S\$538. The findings were reported to the AVA for further enforcement action.

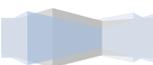
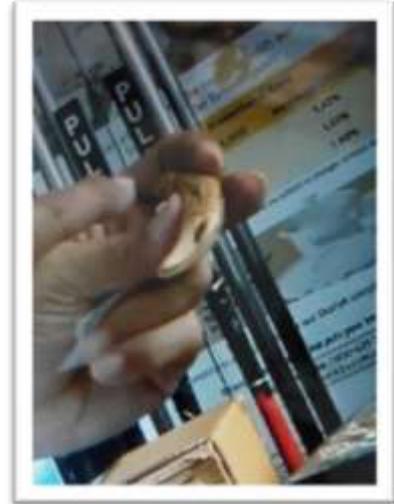
Jewellery and antique shops were targeted in the 2010 and 2015 investigations as tiger parts are sought-after by reason of the belief that they bring good luck to the bearer, and will protect the bearer against evil. During the covert island-wide investigation in 2015, more than half of the shopkeepers approached told investigators that the sale of tiger parts was prohibited by authorities, or required permits. Several shopkeepers said they stopped selling tiger parts after the authorities fined them and confiscated their products several years ago. 1 shopkeeper claimed to have known of the prohibition because of an investigation conducted by an animal welfare organisation about 5 years ago.





What stands out from the 2015 investigations is that the enforcement action by the AVA following the 2010 ACRES investigation raised awareness among shopkeepers that it was illegal to sell tiger parts, and likely deterred future sales even 5 years on.

Even though the trade has considerably wiped out from the shops, we will move our efforts to urgently break the virtual trade of tiger parts, in order to protect the last of our remaining tigers. In a brief online survey conducted by ACRES on 28 April 2015, a total of 14 online advertisements were found offering tiger parts for sale in Singapore. On 29 April 2015, we hosted a press conference to release the findings from the above undercover investigation to raise the much needed awareness.





CRUELTY CASES

OTTER CRUELTY CASE

In October 2015, we were alerted to a case involving a man illegally fishing at Toa Payoh Lor 8, which resulted in cruelty inflicted on a young otter. Video footage showed the man apparently trying to bait the otter, resulting in the otter becoming caught in the fishing line. The otter was later seen with the fishing line tangled around his body.

Thankfully, the otter managed to free himself from the line, and our thanks go to Dr. Sivasothi from the NUS who, as well as the dedicated members of public, who helped to monitor the condition of the otter in the days following the incident and kept us updated.

ACRES launched an appeal to find the man in question, so that he could be held accountable for his actions, and to deter others from engaging in such cruel acts. The man in the video contacted the police shortly afterwards and assisted the enforcement agencies in the investigation.

We thank everyone who alerted us to this case and who helped to track down the offender. We are very heartened by how everyone came together for our wildlife!

ACRES would like to thank the Public Utilities Board (PUB) for installing CCTV at the spot where the incident happened, which will help to prevent similar incidents taking place in the future. We also thank the National Parks Board (NParks) for installing otter advisory notices along the park connectors, providing information for members of public who may encounter or sight the otter family in this area.

MYNAH ABUSED BY COFFEESHOP CLEANER

In March 2016, the Animal Crime Investigation Unit (ACIU) received reports about a cleaner abusing birds at the coffee shop at which he works. It was alleged that the man had been catching birds that entered the coffee shop and throwing them onto the floor.

The ACIU investigated and found that poor hygiene and ineffective disposal of food were issues that the coffee shop failed to address. This led to birds feeding on leftover food and from dustbins which were left open.

The issue was highlighted to the National Environment Agency (NEA), and the agency issued a warning to the coffee shop management about keeping their premises clean and observing good waste management in order to mitigate the issue. A stern warning was also



given to the management and the operators to refrain from engaging in acts of animal cruelty.

We thank the NEA for their prompt action. We also thank the public for their continuous efforts to end animal cruelty together with us.

MYNAH ABUSE CASE

In Nove 2015, we investigated a case involving a mynah being tied outside the window of a flat and the owner of the flat refusing to release the bird. Thanks to the concerned member of public who chose to immediately report at our 24hr hotline. The Singapore Police Force (SPF) was called to help with the release of the bird, and the police attended to the case the same day and released the bird. AVA has now completed investigations for the case, and we are pleased to share that enforcement action will be taken against the offender.

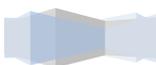
UNDERCOVER INVESTIGATION REVEALS PET SHOPS AND FARMS FLOUTING AVA LICENSING CONDITIONS

In our ongoing efforts to end animal cruelty in Singapore, ACRES conducted an undercover investigation into animal welfare standards at pet shops and farms that display and sell dogs and/or cats, from March until May 2015. This follows on from public feedback and concern about the conditions at some establishments. The results were revealed in a press conference on the 20th of May 2015. Unfortunately, our investigation revealed that poor practices were widespread in the 29 pet shops and 12 farms that were evaluated.

The welfare standards that we assessed are pet shop requirements under the Pet Shop Licence Conditions Display and Sale of Dogs and Cats (revised as at 1 January 2014). According to the Agri-Food and Veterinary Authority (AVA), the retail spaces of farms are also required to comply with similar requirements. The establishments were evaluated in respect of ten criteria that could be assessed solely upon visual examination. They include basic requirements such as dimensions of the enclosure/cages in relation to the size of the animal displayed, comfortable flooring, and provision of clean water.

Key findings of the investigation were:

- 21 out of 29 pet shops breached one or more of the 10 criteria.
- 11 out of 29 pet shops (i.e. 38%) failed substantively, in that they breached one or more of the most basic animal welfare standards.
- 7 out of the aforesaid 11 pet shops received an A grade under AVA's Pet Shop Grading Scheme dated 26 February 2015. This intimates that the grading system, or the implementation thereof, may need to be reviewed.
- 10 out of 29 pet shops (i.e. 34%) failed to display their Grades.
- Only 8 out of 29 pet shops (i.e. 28%) were observed at the time of the investigation to have complied with all the aforesaid 10 criteria.





- 10 of the 12 farms (i.e. 83%) breached two or more of the most basic animal welfare conditions.

There is an urgent need for pet shops and farms to comply with the existing license conditions. The results of the investigation have been passed to the AVA and we will continue to work closely with the AVA by complementing their efforts. We also urge the public to report incidences of poor welfare standards at pet shops or farms to the AVA.

FOLLOW UP INVESTIGATION REVEALS THAT ANIMAL WELFARE STANDARDS IN PET SHOPS AND FARMS HAVE IMPROVED IN MANY CASES

A follow up undercover investigation by ACRES into animal welfare standards at pet shops and farms displaying and selling dogs and/or cats in Singapore, which took place between October and November 2015, found decided improvement. The primary objective of this investigation was to determine if the pet shops and farms that were found failing to meet basic animal welfare standards during our May 2015 investigation had made the necessary changes to meet these standards. Previously, 11 out of 29 pet shops investigated, and 10 out of 12 farms, failed to meet basic standards. They failed to give the dogs / cats displayed adequate enclosure space and comfortable flooring, and/or did not provide clean water at all times.

During the investigations, we looked at the basic housing conditions and husbandry practices required under the Pet Shop License Conditions Display and Sale of Dogs and Cats revised as at 1 January 2014.

Key findings of the investigation as at November 2015 are as follows.

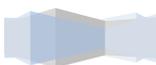
Of the 11 pet shops that did not meet basic welfare standards in the May 2015 investigation:

- 3 appear to have ceased selling dogs and/or cats;
- 7 now meet basic welfare standards;
- 1 continues to fail to meet basic welfare standards.

Of the 10 farms that did not meet basic welfare standards in the May 2015 investigation:

- 2 appear to have closed down;
- 3 now meet basic welfare standards
- 5 continue to fail to meet basic welfare standards. However, 3 out of the 5 did show marginal improvement.

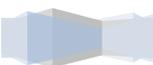
We would like to acknowledge the Agri-Food and Veterinary Authority (AVA) for taking enforcement action following our investigation in May 2015.





A REPORT ABOUT AN EMACIATED DOG

In February 2016, the ACIU received a report about a severely emaciated pet dog that was seen being taken for walks. We investigated and found the dog to be in very poor physical condition. We observed and documented how the dog was treated, and were shocked to see the dog being kept outdoors for two hours without being offered any water. The authorities were alerted to investigate further. As of 4th March 2016, the case has been concluded and AVA will be taking enforcement action against the owner. The dog is currently receiving veterinary attention. At the point of visit, the dog was out with the owner for close to 2 hours and no water was provided. The owner had to constantly tug the leash to get the emaciated dog going. The authorities were alerted to investigate further. As of 4th March 2016, the case has been concluded and the AVA will be taking enforcement action against the owner. The dog is currently receiving veterinary attention.





HUMANE EDUCATION

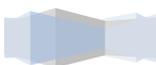


Animal cruelty persists largely because of lack of awareness: lack of awareness that animals have feelings similar to our own; lack of awareness that many things that humans do to animals cause them to suffer; and lack of awareness that each one of us can help end animal cruelty. Most people don't intend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

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

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

This year, we expanded our Humane Education Programmes further by holding Camp ACRES - our first ever holiday camp for children!





This year, our various Humane Education Programmes have reached out to over 41,600 people.

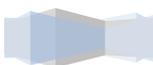
From the 1st of April 2015 to the 31st of March 2016, ACRES held 139 educational talks/programmes and/or roadshows throughout Singapore and at the Lee Foundation Education Centre at the ACRES Wildlife Rescue Centre. Of these, 113 talks/education programmes/roadshows were at/for schools/kindergartens/universities/other educational organisations, 22 were in public areas or for companies or organisations, and 4 were for private groups.

1. EDUCATION PROGRAMMES FOR EDUCATIONAL INSTITUTIONS



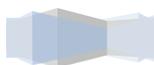
This year, our education programmes have reached out to students from a total of 62 different schools/ universities/ kindergartens as listed below:

1. Anderson Junior College
2. Assumption Pathway School
3. Australian International School
4. Bartley Secondary School
5. Bishan Park Secondary School
6. Boon Lay Garden Primary School
7. Canadian International School Lakeside
8. Clementi Primary School
9. Chatsworth International School - East Campus
10. Dover Court International School
11. Frontier Primary School
12. Furen International School





13. German European School Singapore
14. Hai Sing Catholic School
15. Holy Innocents' High School
16. Innova Primary School
17. ISS international School
18. ITE College Central
19. Lifelong Learning Institute
20. Lorna Whiston Preschool
21. Maris Stella High School (Primary)
22. My First Skool
23. Nan Hua High School
24. Nanyang Polytechnic
25. Nanyang Primary School
26. Nanyang Technological University (NTU)
27. National Institute of Education (NIE)
28. Nexus International School
29. New Cambridge Education Centre
30. Newera Educare
31. Ngee Ann Secondary School
32. National University of Singapore (NUS)
33. NUS Yale
34. Pat's Schoolhouse Claymore
35. Pats Schoolhouse Serangoon
36. Pathlight School
37. Pegasus International Preschool
38. Phyllis' Riccia School
39. Picket Fence Childcare, Tampines
40. Pioneer Junior College
41. Ping Yi Secondary School
42. PPIS Student Care Centre (Bedok)
43. Punggol Primary School
44. Raffles House Preschool, Toa Payoh
45. Raffles Student Care
46. Raintrees International Kindergarten
47. Republic Polytechnic
48. Sembawang Primary School
49. SIM University
50. Singapore American School
51. Singapore Polytechnic
52. St Joseph's Institution International Elementary School
53. Swiss School Playgroup





- 54. Tanglin Trust School
- 55. Tanjong Katong Secondary School
- 56. Temasek Polytechnic (Green Interest Group)
- 57. United World College of South East Asia (UWCSEA) Dover
- 58. United World College of South East Asia (UWCSEA) East
- 59. University of Adelaide
- 60. Victoria School
- 61. Yale NUS College
- 62. Yangzheng Primary School



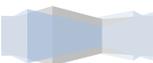
Storytelling session at Pat's Schoolhouse, Claymore, April 2015.



Tour of the AWRC for Tanglin Trust School students, April 2015.



Session on pangolins and wildlife trade, My First Skool, March 2016.





KIDS TEAM UP FOR ANIMALS AT CAMP ACRES!

Camp ACRES - our first ever holiday camp for children - took place from the 5th to 6th December 2015 at the ACRES Wildlife Rescue Centre (AWRC). It was a fun learning adventure for everyone who took part: students, teachers and ACRES staff!



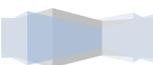
Children aged 7 to 13 years old, from different schools and from all over Singapore, gathered together during Camp ACRES to team up for animals. Through engaging activities and team-bonding games designed to ignite a passion for helping animals, the youngsters found out how they can be a true friend to all kinds of animals and live an animal-friendly life. We were delighted to see new friendships forming between these budding animal advocates, united in their goal of keeping animals safe and happy.

The children even got to play a hands-on role in taking care of rescued wild animals, which was a highlight and first-ever such experience for many!



The reflection session at the end of Camp ACRES allowed everyone - participants, volunteers and ACRES staff - to identify their learning milestones before and after the camp. It was such an inspiring moment for all.

We thoroughly enjoyed spending this time with the children, and seeing their passion for helping animals grow over the course of the camp gives us great hope for the future of the animal protection movement!



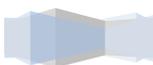


2. EDUCATION PROGRAMMES FOR COMPANIES/OTHER ORGANISATIONS.

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

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

- AIA Tampines
- Aldersgate Methodist Church
- Church of St Mary's of Angels
- Colliers International
- Lengkong Tiga RC
- Scouts Association
- Soi Dog Foundation
- SPH Charity Carnival
- SRD Magic Touch
- Sri Sathya Sai Society
- Tata Communications
- Xu Bo Art and Culture Exchange



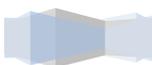


At the end of January 2016, Sri Sathya Sai Society Singapore brought the tortoises a tasty gift: Handmade Flower *Ketupats*, which were vibrantly-coloured marigolds and roses wrapped in fragrant banana leaves. These flowery treats definitely made the tortoises' day!

3. PUBLIC EDUCATION PROGRAMMES

ACRES talks and roadshows have continued to take place island-wide in Singapore this year, raising awareness on animal protection issues in numerous venues. This year, we have given talks and/or held our educational roadshows at the following public venues in Singapore:

- Ang Mo Kio Hub (Wildlife Crime roadshow)
- Drama Centre Black Box (Serenading Pangolins roadshow)
- Hong Lim Park (World Animal Day roadshow)
- Marina Barrage (EarthFest Edutainment)
- National Library (Nanyang Polytechnic Design School Graduation Show)
- Nee Soon GRC (Pet Fiesta)
- The Atrium (Youth Got Heart 2015 roadshow)
- Vivo City (Festival of Biodiversity roadshow)





Nee Soon Pet Fiesta, 16th August

ACRES was delighted to take part in the Nee Soon Pet Fiesta; a positive initiative by Nee Soon GRC to involve the community in animal protection. ACRES joined other animal welfare groups to raise awareness about responsible pet ownership, and our Education Team

took to the stage together with Penni- our friendly waggy-tailed ambassador- to share her story about how she was rescued from a puppy mill (part of our HEAL Humane Education programme for schools).



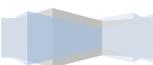
We also took the opportunity to raise awareness about the illegal exotic pet trade in Singapore through our roadshow booth, with face-painting and paper-quilling activities to encourage the little ones to come forward and learn more!

EarthFest, 26th September

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



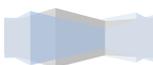
Many people came forward to find out more about cruelty-free living; others shared their knowledge and passion of being a vegetarian or vegan. Everyone benefitted from EarthFest in one way or another, and eventually, Mother Earth will enjoy the fruits of a more compassionate and environmentally-conscious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





4. SILENT Foundation Grant

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





COMMUNITY OUTREACH

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

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

As well as involving the community in our own events, we are also delighted to join in with and support the events and initiatives organised by others.

1. ACRES COMMUNITY OUTREACH EVENTS

1.1 ACRES 14th BIRTHDAY GALA DINNER: PASSION FOR COMPASSION

Our 14th Anniversary Gala Dinner took place on the 23rd of May at the Concorde Hotel Singapore. As well as being our biggest fundraiser of the year, our annual gala dinner is always a special evening for us to celebrate our supporters and their “Passion for Compassion”, and share our joint achievements for the animals. We were delighted to welcome Mr. Tan Chuan-Jin, Minister for Social and Family Development, as our Guest of Honour. We raised over \$90,000 for our animal protection programmes.

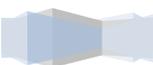


We wouldn't be able to hold the event without the generosity of our sponsors. A big THANK YOU to all sponsors and supporting partners:

GOLD SPONSOR: The Silent Foundation;

SILVER SPONSOR: The Dental Studio;

BRONZE SPONSORS - Battery Asia Singapore Pte Ltd, Nucleo Consulting Pte Ltd and Roxtec Singapore Pte Ltd.





J & D Burleigh (Importer & Distributor of Fine Estate-Bottled Wines), Singapore Press Holdings Foundation, Naumi Liora Hotel Singapore, Raintr33 Hotel Singapore, KTI GP Centre, Brownice Ice Cream, Bubbly Petz, Delcie's Desserts and Cakes, Just Love Crafts, Eight Treasure Vegetarian, Original Sin Restaurant, 6 DM Pte Ltd, Veganburg, Welldressed Salad Bar and Daily Juice.

Exclusive resorts partner: Nongsa Resorts.



A big thank you to Alpana Ahuja, Rishik S. Vishwanathan, Jacklyn Gratzfeld and Mr. Murali for providing auction items.

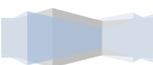
Thanks also go to everyone who made the evening go with a bang: Our cool technical and sound man for the night, Ahmad Ridhwan; our event organiser extraordinaire, Rahayu Rahni; and our quirky emcee, Melvin Ho!

The Lost Box, for performing so brilliantly and sharing their fantastic "Passion for Compassion" song, written specially for ACRES!

And last but not least, a huge thank you to our dedicated volunteers, without whom there would be no gala dinner.

1.2 ACRES FLAG DAY 2015

During our Flag Day 2015 on the 17th of May, volunteers spread the word about ACRES all over Singapore and encouraged people to dig deep for the animals. Special thanks go to our volunteer leaders - Boon Jun, Clarrissa and Sharon - who dedicated themselves to this event from start to finish.





1.3 PUB NITE@INDOCHINE

On the 16th of May, we partnered IndoChine for our **Pub Nite @ IndoChine**, with IndoChine generously donating all proceeds from sales of a specially created food item and drink to ACRES in support of the Animal Crime Investigation Unit.



1.4 WORLD ANIMAL DAY 2015

ACRES celebrated World Animal Day 2015 at Speakers' Corner on the 4th of October, with a celebration of Singapore's very own wild animals, the threats they face, and how we can co-exist with and save them.



Highlights of the event included a photo exhibition featuring Singapore's native wild animals, a special kids' yoga session conducted by Kanga Kids Yoga, and Harley Davidson joy rides.





This event was made possible by the generous support of the following sponsors and supporters: Canon Singapore Pte. Ltd., Willy Foo from LiveStudios Interactive Photography, Kanga Kids Yoga, Warpigs Motorcycle Club Singapore, Ginger and Bear, ReFruit Singapore, and Van Wangye, Thank you all!

2. COMMUNITY OUTREACH PROJECTS

2.1 SCHOOL PROJECTS

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

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

2.2 YOUTH FOR CAUSES 2015: 3 TEAMS FOR THE ANIMALS!

We're delighted to be working with three passionate groups of youths as part of the Citi-YMCA Youth for Causes programme (www.youthforcauses.com). We thank all the groups for choosing to direct their passion and hard work to make a better world for animals!

#100 ACRE LOVE

Project #100AcreLove is a fundraising and awareness-raising initiative by Dunman High School students Lhu Hui Ling, Esther Lim, Charmine Lee and Ng Kee Bin. The students are selling cute animal merchandise through





street sales and online platform Carousell to raise funds, as well as raising dollars through getting people to follow their Instagram account <http://instagram.com/100acrelove>. For every follower of 100acrelove, the sponsors will donate \$1 to ACRES!

Project Faunarity

Project Faunarity comprises team members Wei Ying Lieu, Yige Zhang, Xiao Rong Wong and Ruo Fan Tay, from Hwa Chong Institution. Project Faunarity aims to raise awareness about animal cruelty and also raise funds for ACRES.

Together with their team of dedicated volunteers, the students have been raising funds for ACRES by selling merchandise, including their self-designed bookmarks, at street sales.



Team Jiyu

'Jiyu' is Japanese for Freedom, or Free, and the aim of these passionate students is to free animals from cruelty and from the literal and conceptual prison that humans have trapped them in. They organised street sales and collections to raise funds for ACRES, enlisting the help of volunteers at different locations in Singapore.

Team Jiyu is made up of Ruth Ng, Natasha Lau, Jasmine Teo and Carissa Chan from Dunman High School, Victoria Junior College and Nanyang Junior College.



3. VOLUNTEER PROGRAMMES

We simply couldn't do what we do without the help and support of our dedicated volunteers. From the 1st of April 2015 to the 31st of March 2016, our dedicated volunteers clocked up an impressive 15,995 volunteer hours between them. Between the 1st of April 2015 to the 31st of March 2016, ACRES recruited 501 new volunteers.

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



3.1 WILDLIFE GUARDIANS AND WILDLIFE RESCUE VOLUNTEER PROGRAMMES

The ACRES Wildlife Guardians programme offers members of the public aged 17 and above an exciting opportunity to play a hands-on role in the work of the AWRC. After undergoing a comprehensive training programme, Wildlife Guardians can assist with animal care duties including preparing food, cleaning enclosures and providing environmental enrichment for the rescued animals at the AWRC. They can also assist in the daily operations and maintenance of the AWRC, e.g. gardening, giving guided tours to visitors etc. We also offer the Wildlife Rescue volunteer programme, whereby volunteers undergo special training and can then assist with our native wildlife rescue work “on the road”.

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

3.2 WILDLIFE SANCTUARY VOLUNTEER PROGRAMME

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

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



3.3 ACRES VOLUNTEER ORIENTATION AND OPEN HOUSE

We held a combined Volunteer Orientation and Open House at the AWRC on the 23rd of August 2015. The Open House offers a great opportunity for volunteers and supporters of ACRES to learn about updates and plans for the upcoming months. They were also encouraged to introduce a friend to ACRES and the cause. We had over 100 visitors who were given an introductory talk, a tour of our facility and also a hands-on volunteering experience.



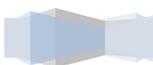
The volunteers helped with various tasks like planting food for the animals in our organic garden, preparing and disinfecting rescue carriers and maintenance tasks.



3.4 STUDENTS VOLUNTEERING FOR ANIMALS

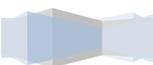
This year, we've had the pleasure of working with volunteers from the following schools, polytechnics and universities. These passionate youths lent their time, skills and most of all their passion to make a difference. Some of these students have carried out their volunteer work as part of Values In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

- Twenty students from St. Andrew's Junior College volunteered at the AWRC in April 2015. They had previously carried out a fundraising project and used the funds to buy plants for the Main Sanctuary Area.
- Six students from St. Joseph Institution International School volunteered with us in April 2015.
- Three students from Bartley Secondary School helped with gardening and maintenance work at the AWRC on 2nd June 2015.
- Four students from Raffles Institution volunteered with the animal care department in September 2015.





- Four students from Pioneer Junior College volunteered with the animal care department in October 2015.
- Two students from Nanyang Junior College volunteered with the animal care department from 23rd October to 6th November 2015.
- Students from Regent Secondary School helped with maintenance work at the AWRC in November 2015.
- Three students from Pioneer Junior College volunteered with the animal care department from 2nd to 11th December 2015.
- Five students from Singapore Polytechnic volunteered with the animal care department from 15th to 17th December 2015.
- Four students from Singapore Polytechnic volunteered with the animal care department from the 23rd to 30th December 2015.
- Four students from Singapore Polytechnic volunteered with the animal care department on 2nd January 2016.
- Five students from Singapore Polytechnic volunteered with animal care department every Wednesday in January 2015.
- Students from Anglo-Chinese School helped with maintenance work at the AWRC in March 2016.





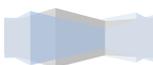
- A special mention goes to NPS International School, which has been sending groups of students to volunteer at the AWRC regularly throughout the year. Their contribution has been great and their enthusiasm, hard work and commitment has really made a positive difference.



3.5 COLLECTION OF DONATIONS IN KIND

At the ACRES Wildlife Rescue Centre (AWRC), we get through a lot of supplies, and one thing that helps us enormously to keep costs down is the donation of items. Students from the following school have supported the work of the AWRC this year by collecting and donating various essential items:

- Temasek Secondary School (Values in Action project)
- Chung Cheng High School (VIA project)





3.6 INTERNATIONAL VOLUNTEERS

This year we welcomed eight international volunteers – from India, Australia, the Netherlands, Belgium, the U.K, Japan and Switzerland- to join us in making a difference for animals!

Here's what Sherry Wang from Australia had to say about her time with ACRES:

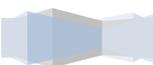
"Prior to my experience at ACRES, I would say that I was known to be relatively animal conscious and felt quite passionate about issues involving animals and the environment. I realised during my stay at ACRES that it was a completely different feeling to actively work directly with animals that had been the victims of these issues compared to simply being knowledgeable and passionate about. There are so many details that I was unaware of in taking care of these animals daily and I still have much to learn and educate myself on. I am ever grateful for the volunteers in Singapore that come in daily to assist in the sanctuary and give up their time to help our fellow animal friends.

Joining the rescue team for a day was for me, the most eye-opening experience of my whole stay in Singapore. When I shared with my family and friends that calls came in all morning and afternoon almost every 5 minutes and that we had to work over 2.5 hours overtime, I was often inundated with questions such as "Why does Singapore have so many animals, isn't it full of just buildings?" – which honestly is what I had naively thought previously as well. It was quite intense and I was able to experience a plethora of cases from bird poisoning to a turtle with a crushed and bleeding shell. On my last day during rescue, I asked a girl working ACRES "so who did all this before there was ACRES?" and her reply – "the answer is no one". Although I was quite emotionally affected that day, I realised that this was reality all around the world and by the end of the day I was only more driven to do more for animals.

I was also fortunate enough to also be able to experience following the educational team to several schools for presentations as well as a volunteer fair where I was able to see what other organisations were doing in Singapore. I know grew as a person during my stay and am so grateful for the efforts of ACRES. I can truly say that everyone is so passionate and educated and inspire me to do more, experience more, share more and love more. Thank you for all you do, and the growth you have incited in me."

3.7 INTERNS

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





This year, we have welcomed 17 interns, who have volunteered with our animal care and veterinary departments.

Here are some testimonials from some of our interns:

Jin YiFeng from Edinburgh University, who interned with the animal care department from 24th August to 4th September 2015:

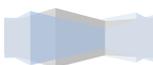
"It was a great opportunity volunteering at ACRES, and it really let me have a lot of respect for all of you doing so much for the animals. I also learnt so much about reptiles and how to take care of them. Thank you so much for allowing me to have the chance to do so."

Tirtha Medappa from University of Nottingham, interned with the animal care department from 28th September to 28th October 2015:

"Being a full-time volunteer with ACRES for a month was an incredible experience. It was refreshing to be around like-minded people who are so passionate about the work they do. Working in the animal care department and actually making a difference to the animals' lives on a day-to-day basis was very rewarding and I am thankful that I had the opportunity to volunteer with such an amazing organisation and learn so much in the process. Animals always come first at ACRES and I would highly recommend volunteering with them to anyone with a passion for animal welfare."

Gauri Saini from United World College of Southeast Asia interned with the animal care department from 12th to 16th October 2015.

"Volunteering at ACRES was an enlightening experience for me. Initially I wanted to help animals directly and wrote it on my resume. Once I started working, I realised this was much harder than it seemed. I pushed through my comfort zones and persevered through all the challenges. After only a few hours at ACRES, I forgot about my resume. I forgot about my fear of lizards and all I could think of was how I can make the animals' lives better. ACRES taught me that sometimes life is much larger than an individual. We can all do something to help, it can be small like cleaning drains or it can be going out and rescuing and nursing the sick animals, but I learnt that everything helps. That is what takes real determination. I didn't join the volunteering programme with the intention of making friends, but after spending more than 37 hours at ACRES I have made great connections for life. I have interacted with several different species of animals, which was very exciting. The most memorable experience was feeding the tortoises and getting to hold a monitor lizard. I am very grateful to have had the opportunity to volunteer at such an amazing place and it is definitely something I will do again."





Halimantul from Murdoch University interning with animal care department from 6th to 10th July 2015.



Tirtha Medappa from University of Nottingham interning with animal care department from 28th September to 28th October 2015.



4. PARTNERSHIPS

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

SPH FOUNDATION

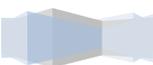
Our thanks go to the SPH Foundation for continuing to sponsor the diesel for the ACRES Wildlife Rescue Van, enabling us to save the lives of thousands of wild animals every year.

MONKEY 47, MONKEY SHOULDER AND L'AIGLON

Monkey 47, Monkey Shoulder and L'Aiglon organised and hosted the "Magic Monkey XXXL" pub night event to raise funds for ACRES on the 27th of September.

MERCATUS AND ANG MI KIO HUB

Thanks go to Mercatus (mercatus.com.sg) and Ang Mo Kio Hub for sponsoring the venue for our October roadshow at AMK Hub and doing their bit to get the community involved in ending animal cruelty.





KOI IZAKAYA

We'd like to thank our friends at KOI Izakaya for organising the "Hair of the Dog" ACRES fundraiser on the 22nd of November 2015, and to Ulysses, Dang, Johan and Justin for making the evening such an enjoyable one.

GINGER AND BEAR

Local online shop, Ginger and Bear (gingerandbear.com.sg), is kindly donating a certain percentage of proceeds from the 'Cause' section of their web store to ACRES.

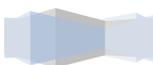
VAN WANGYE

Talented local artist Van Wangye provided the beautiful illustrations for our first ever calendar, which features Singapore's beautiful wild animals. The calendar was sold to raise funds for ACRES.



INTEGRATED MOTION TECHNOLOGY PTE LTD

We're now making good use of the food waste generated by the animals (uneaten stems and leftover food), thanks to our latest gadget: the Aerobin Compost Bin! The generous folks from Integrated Motion Technology Pte Ltd (IMT) kindly donated the Aerobin to ACRES. We look forward to growing more flowers and other types of food for the rescued animals, helped by our homemade fertiliser!





BEACH HOUSE PICTURES (BHP)

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

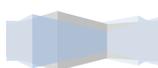
The partnership, which will run for two years, will see the Beach House Pictures producing original online content and promotional videos for ACRES, profiling our work with Singapore's wildlife. This includes the rescue of birds, snakes and other endangered reptiles, and the rehabilitation and repatriation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



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

In addition to content creation, the kind folks at Beach House Pictures will be donating video equipment to ACRES, enabling us to document some of our 350 animal rescues that we carry out, on average, each month. We will be sharing this content with the production company and it will be used in the rollout of digital content.

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





7. CORPORATE / FOUNDATION VOLUNTEERING

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

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

- **Beach House Pictures:** In addition to offering their services and skills pro-bono to create awareness videos on native wildlife, the Beach House Pictures team of volunteers also assisted on the grounds with various outdoor tasks such as gardening, pruning of hedges and maintenance of the premises. Rain or shine, their spirit was commendable, given the strenuous nature of the work.
- **Collier's International:** In August 2015, a team of 41 staff members from Collier's International came to ACRES for volunteering. They did an amazing job of painting our quarantine kitchen, gardening work, placing educational signs at our sanctuary and also cleaning of our education centre.



8. SPECIAL PEOPLE

We would like to say a big thank you to each of our supporters who, in so many ways, have helped us towards our shared goal of a world with no animal cruelty. We thank each and every one of you for your kindness, dedication and generosity.

8.1 STUDENT FUNDRAISING

Once again this year, we've been delighted to see passionate youths going the extra mile to help animals, and inspiring all those around them by their efforts.

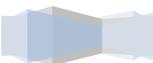


Students from the following schools have carried out fundraising projects for ACRES this year. Some of these students have carried out their fundraising as part of Values In Action / Service Learning projects. Thank you to everyone involved, for initiating these meaningful projects and helping ACRES to help even more animals.

- Anderson Secondary School. Students held a fundraising roadshow.
- Anglo-Chinese School. Students organised a booth and raised funds.
- Bishan Park Secondary School. Students organised a football Values in Action event.
- Dunearn Secondary School (Class 4 Emerald). Students organised a booth and raised funds.
- Hai Sing Catholic Secondary School. Students organised a booth and raised funds for their Values in Action project.
- Hua Yi Secondary School. Students held a fundraising roadshow.
- ITE College Central. Students raised funds by organising a booth and fundraising activities for their Values in Action project.
- Methodist Girls' School. Students organised fundraising activities.
- Millennia Institute. Students organised a Social Bazaar.
- Nan Chiau High School. Students organised a booth and raised funds for their Values in Action project.
- Nanyang Girl's High School. Students organised fundraising activities.
- Nanyang Primary School. Students organised a booth and raised funds.

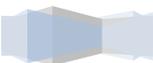


- Nexus International School. Students raised funds as part of a charity fundraising project for Earth Day 2015.





- Pei Hwa Presbyterian Primary School. Students carried out a Values in Action project for ACRES, organizing a booth and raising funds.
- Regent Secondary School. Students held a fundraising roadshow.
- Singapore Chinese Girls School. Students carried out a Values in Action project for ACRES, raising funds through a bake sale and merchandise sales.
- Tanjong Katong Girls School. Students organised fundraising activities.
- UWCSEA Dover. Students organised a booth and raised funds.





ADDRESSING ZOO ANIMAL WELFARE

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

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

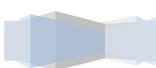
1. WILDLIFE RESERVES SINGAPORE (WRS)

ACRES has met up several times with the WRS team to work together and address concerns related to certain exhibits. Following survey and presentation of findings, discussions on exhibits for animals such as marmosets, squirrel monkeys, mouse deers and leopard cats were held. WRS also shared their plans on closure and revamp of some of these enclosures, ACRES also worked closely with the WRS on the animal shows for which, they have eventually removed display of unnatural behaviours.

2. SAVE THE WORLD'S SADDEST DOLPHINS CAMPAIGN

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

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





DOLPHIN RESEARCH PROJECT

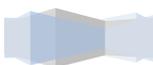
ACRES launched a wild dolphin research project in April 2015 in attempt to learn more about the wild dolphins living in Singapore's waters. We were also exploring into the feasibility of setting up a wild dolphin-watching programme in Singapore, as a humane alternative to seeing dolphins in captivity. Thanks to the sponsorships from SPH foundation, PIL shipping company, Keppel and Marina Bay, The Camera Rental company, between April and December 2015, various activities were carried out towards the above objective. The project launched a hotline for public to report sightings of wild dolphins, through which ACRES received 16 reports. The research team conducted 26 marine surveys to locate wild dolphins in Singapore's waters through rental boats and land surveys. A boat was purchased and berthed, which unfortunately sank and due to lack of resources the project could not be continued.

FARM ANIMAL WELFARE PROJECT

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

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

The TNR programme which is a collaborative project between industrial landlord JTC, which has built a facility on the island to sterilise the dogs, and ACRES, Action for Singapore Dogs (ASD), Noah's Ark Cares (NAC) and Save Our Street Dogs (SOSD). ACRES is overseeing the project, with ASD, NAC and SOSD managing the day to day hands-on operations. ACRES also works closely with companies located on Jurong Island through engagement and outreach to explain the programme, and advise on measures they may take to minimise stray dog incidences within their premises. The project saw progress with over 300 dogs who were trapped and neutered. As a long term project, ACRES will continue to work closely with the partners towards a successful TNR programme on the Jurong Island.





MEDIA COVERAGE

The work of ACRES has been covered by 127 media features this financial year, including print media and digital media articles and television programmes.

CHANNEL NEWSASIA NEWS TV PREMIER Thu, Oct 13 2015
ASIA PACIFIC SINGAPORE WORLD BUSINESS SPORT ENTERTAINMENT TECHNOLOGY HEALTH LIFESTYLE

Ready to plan.
Ready to grow.

83% of local pet farms do not provide basic welfare for animals: ACRES

By Elizabeth Goh Posted 20 May 2015 13:42 Updated 21 May 2015 08:31



The endangered pig-tailed macaque was found chained in a cage in May. It was sent to Malaysia's Department of Wildlife and National Parks in Johor on Sunday. PHOTO: AGRICULTURE AND VETERINARY AUTHORITY OF SINGAPORE

New home for monkey kept in car workshop

An endangered pig-tailed macaque that had been kept illegally at a Singapore car workshop has been rescued in a wildlife rescue centre.

It was transported from Singapore Zoo to Malaysia's Department of Wildlife and National Parks in Johor on Sunday, where it will be rehabilitated and quarantined.

It will also be assessed on its suitability to be released back to its

natural habitat. The monkey was rescued by the Agriculture and Veterinary Authority of Singapore (AVA) from a workshop at Defu Lane in May, where it had been kept chained in a cage.

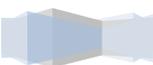
AVA was tipped off by local wildlife rescue group Animals Concerns Research and Education Society.

It has been working with the society and Wildlife Reserves Singapore

to rehome animals confiscated from the illegal wildlife trade.

The pig-tailed macaque is a protected South-east Asian species. Anyone found with it can be charged under the Endangered Species (Import and Export) Act and fined up to \$50,000 per specimen and jailed for two years.

Lester Hio





AUDITOR'S REPORT

ANIMAL CONCERNS RESEARCH AND EDUCATION SOCIETY

[UEN: T01550121K]
[Registered under the Societies Act
(Chapter 311) in the Republic of Singapore]

AUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016

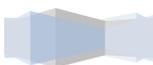
CONTENTS

Statement by Management Committee	2
Independent Auditor's Report	3
Statement of Financial Activities	5
Statement of Financial Position	7
Statement of Changes in Funds	8
Statement of Cash Flows	9
Notes to the Financial Statements	10

Suhaimi Salleh & Associates

[UEN: 588PF0247L]
Public Accountants and
Chartered Accountants of Singapore

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Singapore 408571
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Animal Concerns Research and Education Society
[UEN: 101SS0121K]

Audited Financial Statements
Year Ended 31 March 2016

STATEMENT BY THE MANAGEMENT COMMITTEE

In the opinion of the Management Committee, the accompanying financial statements set out on pages 5 to 30 are drawn up so as to give a true and fair view of the financial position of the Society as at 31 March 2016 and of the financial performance, 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 **12 OCT 2016**

President	Umapathi Thirugnanam	
Vice President	Daryl George Epimaco	
Secretary	Andrew Tay Teck Lee	
Treasurer	Alpana Ahuja	(Appointed on 06.01.2015)
Committee Member	Wong Pomp Hin	

For and on behalf of the Management Committee,

Umapathi Thirugnanam
President

Daryl George Epimaco
Vice President

Singapore,
12 OCT 2016





Suhaimi Salleh & Associates

Public Accountants and
Chartered Accountants of Singapore

71 Ubi Crescent
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Singapore 408571
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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 Financial Statements

We have audited the accompanying financial statements of Animal Concerns Research And Education Society (the "Society") for the financial year ended 31 March 2016 as set out on pages 5 to 30, which comprise the statement of financial position as at 31 March 2016, the statement of financial activities, the statement of changes in funds and the statement of cash flows for the financial year then ended, and a summary of significant accounting policies and other explanatory notes.

Management Committee's Responsibility for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the provision of the Societies Act (Chapter 311), Charities Act (Chapter 37) and Singapore Financial Reporting Standards, and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition, that transactions are properly authorised and that they are recorded as necessary to permit the preparation of true and fair financial statements and to maintain accountability of assets.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Singapore Standards on Auditing. These Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis for our audit opinion.





Suhaimi Salleh & Associates

Public Accountants and
Chartered Accountants of Singapore

71 Ubi Crescent
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F: (65) 6725 8161

(CONT'D)

Independent auditor's report to the members of:

**ANIMAL CONCERNS RESEARCH AND EDUCATION
SOCIETY**

[UEN: T01SS0121K]
[Incorporated in the Republic of Singapore]

Opinion

In our opinion, the financial statements are properly drawn up in accordance with the provisions of the Societies Act (Chapter 311), Charities Act (Chapter 37) and Singapore Financial Reporting Standards so as to give a true and fair view of the financial position of the Society as at 31 March 2016, and the financial performance, changes in funds and cash flows of the Society for the financial year ended on that date.

Report on Other Legal and Regulatory Requirements

In our opinion,

- (a) the accounting and other records required by the regulations enacted under the Societies Act (Chapter 311) to be kept by the Society have been properly kept in accordance with those regulations; and
- (b) the fund raising appeals conducted by the Society during the year ended 31 March 2016 have been carried out in accordance with Regulation 6 of the Societies Regulations issued under the Societies Act (Chapter 311) and proper accounts and other records have been kept of the fund raising appeals.

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

- (a) the use of the donation moneys was not in accordance with the objectives of the Society as required under regulation 11 of the Charities (Institutions of a Public Character) Regulations; and
- (b) the Society has not complied with the requirements of regulation 15 (Fund-raising expenses) of the Charities (Institutions of a Public Character) Regulations.

Suhaimi Salleh & Associates
Public Accountants and
Chartered Accountants
Singapore,

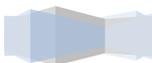
12 OCT 2016

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



STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016

	Note	2016			2015
		Unrestricted fund	Restricted funds	Total unrestricted and restricted funds	Unrestricted fund
		General fund	Farm Animal Welfare Campaign	Heal Project	General fund
		S\$	S\$	S\$	S\$
INCOME					
Voluntary income					
Donations	5	447,087	0	90,000	444,257
Grants	7	12,496	27,663	0	43,547
Membership subscription		0	0	0	1,110
Sponsorship	5	8,000	0	0	0
		467,583	27,663	90,000	488,914
Activities for generating funds					
Fees	6	27,990	0	0	74,020
Fund raising income	5	129,905	0	0	107,968
Sponsorship	5	45,000	0	0	30,000
		202,895	0	0	211,988
Other income					
Amortization of deferred capital grant	15	17,161	0	0	19,953
Miscellaneous income		50,929	0	0	41,478
		68,090	0	0	61,431
TOTAL INCOME		733,568	27,663	90,000	762,333





STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016 (CONT'D)

	2015				Unrestricted fund
	Unrestricted fund	Restricted funds	Total unrestricted and restricted funds	Unrestricted fund	
	General fund	Farm Animal Welfare Campaign	Heat Project	General fund	
	S\$	S\$	S\$	S\$	S\$
LESS: EXPENDITURE					
Cost of generating fund					
Fund raising expenses	22,482	0	708	23,190	27,523
	22,482	0	708	23,190	27,523
Cost of charitable activity					
Animal protection programme expenses	718,383	13,696	76,673	808,752	780,784
	718,383	13,696	76,673	808,752	780,784
Governance and administrative costs					
Administrative expenses	83,415	0	305	83,720	95,232
Amortization of intangible asset	0	0	0	0	3,311
	83,415	0	305	83,720	98,543
TOTAL EXPENDITURE	844,280	13,696	77,686	935,662	906,850
Net (expenditure)/ income for the year	(110,712)	13,967	12,314	(84,431)	(144,517)
Total fund brought forward	392,001	0	0	392,001	541,518
Total fund carried forward	286,289	13,967	12,314	312,570	397,001

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





Animal Concerns Research and Education Society
(UEN: T01SS0121K)

Audited Financial Statements
Year Ended 31 March 2016

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2016

	Note	2016 S\$	2015 S\$
ASSETS			
Current assets			
Cash and cash equivalents	10	254,760	425,967
Other receivables	11	<u>159,168</u>	<u>79,971</u>
		<u>413,928</u>	<u>505,938</u>
Non-current assets			
Property, plant and equipment	12	101,704	124,590
Intangible assets	13	<u>0</u>	<u>0</u>
		<u>101,704</u>	<u>124,590</u>
Total assets		<u>515,632</u>	<u>630,528</u>
LIABILITIES			
Current liability			
Other payables	14	134,737	140,541
Deferred income	16	<u>4,375</u>	<u>0</u>
		<u>139,112</u>	<u>140,541</u>
Non-current liabilities			
Deferred capital grant	15	63,950	81,111
Deferred income	16	<u>0</u>	<u>11,875</u>
		<u>63,950</u>	<u>92,986</u>
Total liabilities		<u>203,062</u>	<u>233,527</u>
NET ASSETS		<u>312,570</u>	<u>397,001</u>
FUNDS			
UNRESTRICTED FUND			
General Fund	17	286,289	397,001
RESTRICTED FUND			
Farm Animal Welfare Campaign	18	13,967	0
Heal Project	19	<u>12,314</u>	<u>0</u>
TOTAL FUNDS		<u>312,570</u>	<u>397,001</u>

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





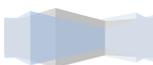
Animal Concerns Research and Education Society
[UEN: T01SS0121K]

Audited Financial Statements
Year Ended 31 March 2016

STATEMENT OF CHANGES IN FUNDS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016

	Balance at beginning of the financial year	Net (expenditure)/ income for the year	Balance at end of the financial year
	S\$	S\$	S\$
2016			
Unrestricted fund			
General Fund	397,001	(110,712)	286,289
Restricted funds			
Farm Animal Welfare Campaign	0	13,967	13,967
Heal Project	0	12,314	12,314
TOTAL FUNDS	<u>397,001</u>	<u>(84,431)</u>	<u>312,570</u>
2015			
Unrestricted fund			
General Fund	<u>541,518</u>	<u>(144,517)</u>	<u>397,001</u>
TOTAL FUNDS	<u>541,518</u>	<u>(144,517)</u>	<u>397,001</u>

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





STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016

	Note	2016 S\$	2015 S\$
Cash flows from operating activities			
Net expenditure for the year		(84,431)	(144,517)
Adjustments for:			
- Amortization of intangible assets	13	0	3,311
- Amortization of deferred capital grant	15	(17,161)	(19,953)
- Depreciation of property, plant and equipment	12	27,555	37,644
Operating cash flow before working capital changes		(74,037)	(123,515)
Changes in operating assets and liabilities			
- (Increase) / decrease in other receivables		(79,197)	53,934
- (Decrease) / increase in other payables		(5,804)	25,089
Net cash used in operation		<u>(159,038)</u>	<u>(44,492)</u>
Cash flows from investing activities			
Deferred capital grant	15	0	599
Deferred income		(7,500)	(18,851)
Purchase of property, plant and equipment	12	(4,669)	(7,531)
Net cash used in investing activities		<u>(12,169)</u>	<u>(25,783)</u>
Net decrease in cash and cash equivalents		(171,207)	(70,275)
Cash and cash equivalents at beginning of financial year		425,967	496,242
Cash and cash equivalents at end of financial year	10	<u>254,760</u>	<u>425,967</u>
Cash and cash equivalents comprise:			
Cash and bank balances	10	<u>254,760</u>	<u>425,967</u>

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



NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016

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") was registered under the Societies Act (Chapter 311) on 24 May 2001. The Society is a charity registered under the Charities Act on 11 January 2005. The Society's registered address and principal place of operating activity is 91 Jalan Lekar Singapore 698917.

The Society has been accorded an Institution of Public Character ("IPC") status for the period from 1 June 2016 to 31 May 2017.

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 Singapore Financial Reporting Standard ("FRS") and the disclosure requirements of the Societies Act. The Society is also subject to Charities Act. 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, which is the Society's functional currency.

The preparation of financial statements in conformity with FRS requires management to exercise its judgement in the process of applying the Society's accounting policies. It also requires the use of certain critical accounting estimates and assumptions. 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 2015

The Society adopted the new or amended FRS and Interpretations of FRS ("INT FRS") that are mandatory for application from that date. Changes to the Society's accounting policies have been made as required, in accordance with the transitional provisions in the respective FRS and INT FRS.

FRS	Effective date	Title
FRS 19	1 July 2014	Amendments - Defined Benefits Plans: Employee Contributions
FRS 24	1 July 2014	Amendments - Related Party Disclosures
FRS 113	1 July 2014	Amendments - Fair Value Measurement

The adoption of these new or amended FRS and INT FRS did not result in substantial changes to the accounting policies of the Society and had no material effect on the amounts reported for the current or prior financial years.





2. Significant accounting policies (Cont'd)

2.1 Basis of preparation (Cont'd)

2.1.2 Standard issued but not yet effective

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

FRS	Effective Date	Title
FRS 7	1 January 2017	Amendments - Disclosure initiative
FRS 12	1 January 2017	Amendments - Recognition of Deferred Tax Assets for Unrealised Losses
FRS 109	1 January 2018	Financial Instruments
FRS 115	1 January 2018	Revenue from Contracts with Customers

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

2.2 Income recognition

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

2.2.1 Donations

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

2.2.2 Rendering of services

Revenue from services is recognised over the period in which the services are rendered, by reference to completion of the specific transaction assessed on the basis of the actual service provided as a proportion of the total services to be performed.

2.2.3 Grants

Grants are recognized when they have been approved and are accounted for in the income and expenditure statements on accrual basis.

2.2.4 Fundraising

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

2.2.5 Other Income

Other income is recognized when received.





2. Significant accounting policies (Cont'd)

2.3 Expenditure recognition

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

2.3.1 Cost of generating funds

The cost of generating funds are those costs attributable to generating income for the Society, other than those costs incurred in undertaking charitable activities in furtherance of the Society's objects.

2.3.2 Cost of charitable activities

Expenditures on charitable activities comprise all costs incurred in the pursuit of the charitable objects of the Society. Those costs, where not wholly attributable, are apportioned between the categories of charitable expenditure. The total costs of each category of charitable expenditure therefore include an apportionment of support costs, where possible.

2.3.3 Governance and administrative costs

Governance and administrative costs include the costs of governance arrangements, which relate to the general running of the Society as opposed to the direct management functions inherent in generating funds, service delivery and programme or project work. Expenditure on the governance of the charity will normally include both direct and related support costs, which include internal and external audit, apportioned manpower costs, and general costs in supporting the governance activities, and costs associated with constitutional and statutory requirements.

2.4 Property, plant and equipment

2.4.1 Measurement

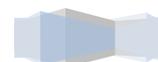
All items of property, plant and equipment are initially recognized at cost and subsequently carried at cost less accumulated depreciation and accumulated impairment losses.

The cost of property, plant and equipment initially recognized 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.

2.4.2 Depreciation

Depreciation on property, plant and equipment is calculated using the straight-line method to allocate their depreciable amounts over their estimated useful life as follows:

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





2. Significant accounting policies (Cont'd)

2.4 Property, plant and equipment (Cont'd)

2.4.2 Depreciation (Cont'd)

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

Fully depreciated assets are retained in the financial statements until they are no longer in use.

2.4.3 Subsequent expenditure

Subsequent expenditure relating to property, plant and equipment that have already been recognized 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 recognized as repair and maintenance expenses in statement of financial activities during the financial year in which it is incurred.

2.4.4 Disposal

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

2.5 Impairment of non-financial assets

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

For the purpose of impairment testing of the assets, recoverable amount is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. If this is the case, recoverable amount is determined for the cash-generating unit (CGU) to which the asset belongs.

If the recoverable amount of the asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. The impairment loss is recognized in the statement of financial activities.

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





2. Significant accounting policies (Cont'd)

2.6 Financial assets

2.6.1 Classification

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

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

2.6.2 Recognition and de-recognition

Usual purchases and sales of financial assets are recognised on trade-date – the date on which the Company commits to purchase or sell the asset.

Financial assets are derecognized when the rights to receive cash flows from the financial assets have expired or have been transferred and the Society has transferred substantially all risks and rewards of ownership. On disposal sale of a financial asset, the difference between the net sale proceeds and its carrying amount is taken to the statement of financial activities. Any amount in the fair value reserve relating to that asset is also taken to the statement of financial activities.

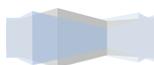
2.6.3 Measurement

Financial assets are initially recognized at fair value plus transaction costs. Loans and receivables and financial assets are subsequently carried at amortized cost using the effective interest method.

2.6.4 Impairment

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

An allowance for impairment of loans and receivables, including other receivables, is recognised when there is objective evidence that the Company will not be able to collect all amounts due according to the original terms of the receivables and investments. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments is considered indicators that the receivable is impaired. The amount of the allowance is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. The amount of the allowance for impairment is recognised in the statement of financial activities.





2. Significant accounting policies (Cont'd)

2.7 Financial liabilities

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

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

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

2.8 Fair value estimation of financial assets and liabilities

The carrying amounts of current financial assets and liabilities, carried at amortized cost, approximate their fair values due to their short-term nature.

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

2.9 Leases

Leases of assets in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are taken to the statement of financial activities on a straight-line basis over the period of the lease. When an operating lease is terminated before the lease period has expired, any payment required to be made to the lessor by way of penalty is recognized as an expense in the period in which termination takes place.

Rental on operating lease is charged to statement of financial activities. Contingent rents are recognized as an expense in the statement of financial activities in the financial year in which they are incurred.

2.10 Other payables

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

2.11 Other receivables

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





2. Significant accounting policies (Cont'd)

2.12 Provisions for other liabilities and charges

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

2.13 Employee compensation

2.13.1 Defined contribution plans

Defined contribution plans are post-employment benefit plans under which the Society pays fixed contributions into separate entities such as the Central Provident Fund ("CPF"), on a mandatory, contractual or voluntary basis. The Society has no further payment obligations once the contributions have been paid. The Society's contribution to defined contribution plans are recognized as employee compensation expense when they are due.

2.13.2 Employee leave entitlement

Employee entitlements to annual leave are recognized when they accrue to employees. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the statement of financial position date.

2.14 Currency translation

Transactions denominated in a currency other than Singapore Dollar ("foreign currency") are translated into Singapore Dollar using the exchange rates prevailing at the dates of the transactions. Currency translation gains and losses resulting from the settlement of such transactions and from the translation at the closing rate at the statement of financial position date of monetary assets and liabilities denominated in foreign currencies are recognized in the statement of financial activities.

2.15 Cash and cash equivalents

Cash and cash equivalents include deposits with financial institutions that are subject to an insignificant risk of change in value.

2.16 Fund

Fund balances restricted by outside sources are so indicated and are distinguished from unrestricted funds allocated to specific purpose, if any, by action of the Management Committee. Externally restricted funds may only be utilised in accordance with the purposes for which they are established. The Management Committee retains full control over the use of unrestricted funds for any of the Centre's purposes.





2. Significant accounting policies (Cont'd)

2.17 Related party

A related party is defined as follows:

- (a) A person or a close member of that person's family is related to the Society if that person:
 - (i) Has control or joint control over the Society;
 - (ii) Has significant influence over the Society; or
 - (iii) Is a member of the key management personnel of the Society or of a parent of the Society;

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

3. Critical accounting estimates, assumptions and judgments

Estimates, assumptions and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3.1 Critical accounting estimates and assumptions

The Society makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions 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.

3.1.1 Estimated useful lives of property, plant and equipment

The Society reviews annually the estimated useful lives of property, plant and equipment based on factors such as operating plans and strategies, expected level of usage and future technological developments. It is possible that future results of operations could be materially affected by changes in these estimates brought about by changes in the factors mentioned.





3. Critical accounting estimates, assumptions and judgments (Cont'd)

3.2 Critical judgments in applying the entity's accounting policies

The key assumptions concerning the future and other key sources of estimation uncertainty at the balance sheet 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.

3.2.1 Allowance for impairment of receivables

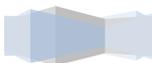
The Society reviews the adequacy of allowance for impairment of receivables at each closing by reference to the ageing analysis of receivables, and evaluates the risks of collection according to the credit standing and collection history of individual customer. If there are indications that the financial position of a customer has deteriorated resulting in an adverse assessment of his risk profile, an appropriate amount of allowance will be provided.

3.2.2 Impairment of property, plant and equipment

Property, plant and equipment are reviewed for impairment whenever there is any indication that the assets are impaired. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and value in use) of the assets is estimated to determine the impairment loss. The key assumptions for the value in use calculation are those regarding the growth rates, and expected change to selling price and direct costs during the year and a suitable discount rate.

4. Income tax

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





Animal Concerns Research and Education Society
(UEN: T01550121K)

Audited Financial Statements
Year Ended 31 March 2016

5. Donations

	2016			Total unrestricted and restricted funds	2015
	Unrestricted fund	Restricted funds			Unrestricted fund
	General fund	Farm Animal Welfare Campaign	Heal Project		General fund
	S\$	S\$	S\$	S\$	S\$
Tax deductible donations					
Voluntary income					
- Donations	404,717	0	0	404,717	321,957
- Sponsorship	3,000	0	0	3,000	0
Activities for generating funds					
- Fund raising income	47,275	0	0	47,275	66,063
- Sponsorship	45,000	0	0	45,000	30,000
	<u>499,992</u>	<u>0</u>	<u>0</u>	<u>499,992</u>	<u>418,020</u>
Non-tax deductible donations					
Voluntary income					
- Donations	127,370	0	0	127,370	122,310
- Sponsorship	5,000	0	0	5,000	0
Activities for generating funds					
- Fund raising income	82,630	0	0	82,630	41,895
	<u>215,000</u>	<u>0</u>	<u>0</u>	<u>215,000</u>	<u>164,205</u>

6. Fees

	2016			Total unrestricted and restricted funds	2015
	Unrestricted fund	Restricted funds			Unrestricted fund
	General fund	Farm Animal Welfare Campaign	Heal Project		General fund
	S\$	S\$	S\$	S\$	S\$
Programme fees	3,270	0	0	3,270	1,917
Service fees	24,720	0	0	24,720	60,875
Volunteer programme fees	0	0	0	0	11,228
	<u>27,990</u>	<u>0</u>	<u>0</u>	<u>27,990</u>	<u>74,020</u>



Animal Concerns Research and Education Society
(UEN: T01SS0121K)

Audited Financial Statements
Year Ended 31 March 2016

7. Grants

	2016			Total unrestricted and restricted funds	2015
	Unrestricted fund	Restricted funds			Unrestricted fund
	General fund	Farm Animal Welfare Campaign	Heal Project		General fund
	S\$	S\$	S\$	S\$	S\$
Singapore Press Holdings	7,500	0	0	7,500	6,625
The Silent Foundation	0	0	0	0	13,333
VWOs-Charitas Capability Fund	0	0	0	0	2,167
National Council of Social Service	69	0	0	69	823
International Primate Protection League	4,927	0	0	4,927	6,310
Singapore Tourism Board	0	0	0	0	14,289
Humane Society International	0	27,663	0	27,663	0
	<u>12,496</u>	<u>27,663</u>	<u>0</u>	<u>40,159</u>	<u>43,547</u>

8. Animal protection programme expenses

	2016			Total unrestricted and restricted funds	2015
	Unrestricted fund	Restricted funds			Unrestricted fund
	General fund	Farm Animal Welfare Campaign	Heal Project		General fund
	S\$	S\$	S\$	S\$	S\$
Campaigns					
Local	24,966	160	468	25,594	25,792
Overseas expenses	0	0	0	0	5,478
Salary	122,894	13,536	0	136,430	94,018
CPF contributions and SDL	19,266	0	0	19,266	15,118
Depreciation of property, plant and equipment	7,161	0	0	7,161	6,961
	<u>174,307</u>	<u>13,696</u>	<u>468</u>	<u>188,471</u>	<u>147,367</u>
Education and community outreach					
Local	13,385	0	11,707	25,092	43,681
Salary	93,356	0	57,345	150,701	133,257
CPF contributions and SDL	9,788	0	6,313	16,101	17,537
Foreign worker levy	3,942	0	0	3,942	3,600
Depreciation of property, plant and equipment	10,300	0	0	10,300	10,300
Asset expense off	250	0	840	1,190	0
	<u>131,121</u>	<u>0</u>	<u>76,205</u>	<u>207,326</u>	<u>208,375</u>



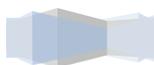


8. Animal protection programme expenses (Cont'd)

	2016			2015	
	Unrestricted fund	Restricted funds		Total unrestricted and restricted funds	Unrestricted fund
	General fund	Farm Animal Welfare Campaign	Heat Project		General fund
	S\$	S\$	S\$	S\$	S\$
Wildlife rescue					
Local	139,817	0	0	139,817	145,828
Salary	226,503	0	0	226,503	232,307
CPF contributions and SDL	39,168	0	0	39,168	38,357
Depreciation of property, plant and equipment	7,391	0	0	7,391	8,550
Asset expense off	864	0	0	864	0
Professional fee	19,212	0	0	19,212	0
	<u>432,955</u>	<u>0</u>	<u>0</u>	<u>432,955</u>	<u>425,042</u>
	<u>728,383</u>	<u>13,696</u>	<u>76,673</u>	<u>828,752</u>	<u>780,784</u>

9. Administrative expenses

	2016			2015	
	Unrestricted fund	Restricted funds		Total unrestricted and restricted funds	Unrestricted fund
	General fund	Farm Animal Welfare Campaign	Heat Project		General fund
	S\$	S\$	S\$	S\$	S\$
Accounting fee	21,186	0	0	21,186	19,260
Asset expense off	640	0	0	640	4,081
Audit fee	6,104	0	0	6,104	3,750
Bank charges	8,575	0	0	8,575	5,036
CPF contributions and SDL	1,495	0	0	1,495	1,665
Depreciation of property, plant and equipment	2,703	0	0	2,703	11,833
Donations	5,088	0	0	5,088	0
Medical expenses	614	0	0	614	1,739
Miscellaneous expenses	26,076	0	305	26,381	35,624
Salary	8,660	0	0	8,660	10,093
Telephone and fax	2,238	0	0	2,238	2,045
Transport	36	0	0	36	96
	<u>83,415</u>	<u>0</u>	<u>305</u>	<u>83,720</u>	<u>95,232</u>





10. Cash and cash equivalents

	2016 S\$	2015 S\$
Cash at bank	<u>254,760</u>	<u>425,067</u>

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

11. Other receivables

	2016 S\$	2015 S\$
Grant receivables	45,000	0
Other receivables	83,683	30,608
Deposits	28,410	46,540
Prepayments	<u>2,075</u>	<u>2,823</u>
	<u>159,168</u>	<u>79,971</u>

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

12. Property, plant and equipment

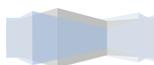
	Balance at beginning of year S\$	Additions S\$	(Disposal) S\$	Balance at end of year S\$
2016				
Cost				
Motor vehicles	186,363	4,000	0	190,363
Office and other equipment	28,504	669	0	29,173
Film equipment	3,506	0	0	3,506
Furniture and fixture	20,053	0	0	20,053
Quarantine assets	9,951	0	0	9,951
	<u>248,377</u>	<u>4,669</u>	<u>0</u>	<u>253,046</u>
	Balance at beginning of year S\$	Additions S\$	(Written back/off) S\$	Balance at end of year S\$
Accumulated depreciation				
Motor vehicles	68,443	23,941	0	92,384
Office and other equipment	25,193	1,815	0	27,008
Film equipment	3,506	0	0	3,506
Furniture and fixture	17,229	1,264	0	18,493
Quarantine assets	9,416	535	0	9,951
	<u>123,787</u>	<u>27,555</u>	<u>0</u>	<u>151,342</u>





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

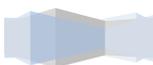
	Balance at beginning of year S\$			Balance at end of year S\$
2016 (Cont'd)				
Net book value				
Motor vehicles	117,920			97,979
Office and other equipment	3,311			2,165
Film equipment	0			0
Furniture and fixture	2,824			1,560
Quarantine assets	535			0
	<u>124,590</u>			<u>101,704</u>
2015				
Cost				
Motor vehicles	186,363	0	0	186,363
Office and other equipment	24,763	3,741	0	28,504
Film equipment	3,506	0	0	3,506
Furniture and fixture	16,263	3,790	0	20,053
Quarantine assets	9,951	0	0	9,951
	<u>240,846</u>	<u>7,531</u>	<u>0</u>	<u>248,377</u>
Accumulated depreciation				
Motor vehicles	44,702	23,741	0	68,443
Office and other equipment	16,530	8,663	0	25,193
Film equipment	3,426	80	0	3,506
Furniture and fixture	13,888	3,341	0	17,229
Quarantine assets	7,597	1,819	0	9,416
	<u>86,143</u>	<u>37,644</u>	<u>0</u>	<u>123,787</u>
	Balance at beginning of year S\$	Additions S\$	(Written back/off) S\$	Balance at end of year S\$
Net book value				
Motor vehicles	141,661			117,920
Office and other equipment	8,233			3,311
Film equipment	80			0
Furniture and fixture	2,375			2,824
Quarantine assets	2,354			535
	<u>154,703</u>			<u>124,590</u>





13. Intangible assets

	Balance at beginning of year S\$	Additions S\$	(Disposal) S\$	Balance at end of year S\$
2016				
Cost				
Charity Management System Software	39,718	0	0	39,718
	<u>39,718</u>	<u>0</u>	<u>0</u>	<u>39,718</u>
	Balance at beginning of year S\$	Additions S\$	(Written back/off) S\$	Balance at end of year S\$
Accumulated amortization and impairment loss				
Charity Management System Software	39,718	0	0	39,718
	<u>39,718</u>	<u>0</u>	<u>0</u>	<u>39,718</u>
	Balance at beginning of year S\$			Balance at end of year S\$
Net book value				
Charity Management System Software	0			0
	<u>0</u>			<u>0</u>
2015				
Cost				
Charity Management System Software	39,718	0	0	39,718
	<u>39,718</u>	<u>0</u>	<u>0</u>	<u>39,718</u>
	Balance at beginning of year S\$	Additions S\$	(Written back/off) S\$	Balance at end of year S\$
Accumulated amortization and impairment loss				
Charity Management System Software	36,407	3,311	0	39,718
	<u>36,407</u>	<u>3,311</u>	<u>0</u>	<u>39,718</u>





13. Intangible assets (Cont'd)

	Balance at beginning of year S\$	Balance at end of year S\$
2015 (Cont'd)		
Net book value		
Charity Management System Software	<u>3,311</u>	<u>0</u>
	<u>3,311</u>	<u>0</u>

14. Other payables

	2016 S\$	2015 S\$
Advance from supporter	50,000	50,000
Other payables	<u>84,737</u>	<u>90,541</u>
	<u>134,737</u>	<u>140,541</u>

Advance from supporter is unsecured, non-interest bearing and with no fixed terms of repayment. This advance was obtained to fund the operating activities of the Society.

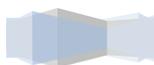
At the reporting date, the carrying amounts of other payables approximated their fair values.

15. Deferred capital grant

	2016 S\$	2015 S\$
Balance at beginning of the financial year	81,111	100,465
Deferred capital grant received	0	599
Amortization of deferred capital grant	<u>(17,161)</u>	<u>(19,953)</u>
Balance at end of the financial year	<u>63,950</u>	<u>81,111</u>

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

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





16. Deferred income

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

	2016 S\$	2015 S\$
Balance at beginning of the financial year	11,875	3,500
Deferred income received	0	15,000
Utilization of deferred income	<u>(7,500)</u>	<u>(6,625)</u>
Balance at end of the financial year	<u>4,375</u>	<u>11,875</u>

17. General Fund

The General Fund is for the purpose of meeting operating expenses incurred by the Society.

18. Farm Animal Welfare Campaign

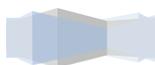
The fund is partnership between Humane Society International ("HSI") and the Society for Farm Animal Welfare Campaign in Singapore. The grant is awarded for the purpose of recruit and train a Farm Animal Welfare campaign coordinator for an HSI-funded program based in Singapore.

	2016 S\$	2015 S\$
Balance at beginning of year	0	0
Add: Receipts	27,663	0
Less: Expenditures for the year	<u>(13,696)</u>	<u>0</u>
Balance at end of year	<u>13,967</u>	<u>0</u>

19. Heal Project

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

	2016 S\$	2015 S\$
Balance at beginning of year	0	0
Add: Receipts	90,000	0
Less: Expenditures for the year	<u>(77,686)</u>	<u>0</u>
Balance at end of year	<u>12,314</u>	<u>0</u>





20. Related party transaction

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

	2016 S\$	2015 S\$
Salaries and other short-term employee benefit	17,200	40,370
Post-employment benefit - CPF contribution	<u>2,922</u>	<u>6,566</u>
	<u>20,122</u>	<u>46,936</u>

	2016 Number of key personnel	2015 Number of key personnel
No. of executive of the Society in remuneration bands: Below S\$50,000	<u>1</u>	<u>1</u>

There was no transaction between the Society and related party for the financial year ended 31 March 2016 and 31 March 2015.

During the financial year, none of the management committee members received any remuneration from the Society.

21. Operating lease commitments

The Society leases office premises and office equipment under non-cancellable operating lease agreements from non-related parties. The leases have varying terms, escalation clauses and renewal rights.

	2016 S\$	2015 S\$
Not later than one year	22,830	13,317
Later than one year but not later than five years	<u>36,147</u>	<u>0</u>
	<u>58,976</u>	<u>13,317</u>

22. Financial risk management

The Society's activities expose it to minimal financial risks and overall risk management is determined and carried out by the Management Committee of the Society on an informal basis.

22.1 Credit risk

Credit risk refers to the risk that counterparty will default on its contractual obligations resulting in financial loss to the Society. The major classes of financial assets of the Society are bank deposits. For other financial assets, the Society adopts the policy of dealing only with high credit quality counterparties.





22. Financial risk management (Cont'd)

22.2 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.

22.3 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\$
2016			
Financial assets			
Cash and cash equivalents	254,760	0	254,760
Other receivables (excluding prepayments)	157,093	0	157,093
	<u>411,853</u>	<u>0</u>	<u>411,853</u>
Financial liabilities			
Other payable	(134,737)	0	(134,737)
Net financial assets	<u>277,116</u>	<u>0</u>	<u>277,116</u>
	Within one year S\$	Later than one year but not later than five years S\$	Total S\$
2015			
Financial assets			
Cash and cash equivalents	425,967	0	425,967
Other receivables (excluding prepayments)	77,148	0	77,148
	<u>503,115</u>	<u>0</u>	<u>503,115</u>
Financial liabilities			
Other payables (excluding advance income)	(135,545)	0	(135,545)
Net financial assets	<u>367,570</u>	<u>0</u>	<u>367,570</u>

22.4 Fair values

The carrying amounts of the financial assets and liabilities recorded in the financial statements of the Society approximate their fair values due to their short-term nature.





23. Fund management policy

The primary objective of the Society is to ensure it maintains sufficient cash in order to support its activities. Its approach to fund management is to balance the allocation of cash and the incurrence of debt. Available cash is deployed primarily to cover operational requirements.

24. Conflict of interest

Committee members 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 Management Committee member may not vote on the issue that was the subject matter of the disclosure. Detailed minutes will be taken on the disclosure as well as the basis for arriving at the final decision in relation to the issue at stake.

25. Reserve position and policy

The Society's reserve position (excluding non-current assets) for financial year ended 31 March 2016 is as follows:

	2016	2015	Increase/ (Decrease)
	S\$'000	S\$'000	%
A. Unrestricted Fund			
General Fund	286	397	(27.96)
B. Restricted Fund			
Farm Animal Welfare Campaign	14	0	100
Heat Project	12	0	100
C. Endowment Fund	N/A	N/A	N/A
D. Total Fund	312	397	(21.41)
E. Total Annual Operating Expenditure	936	967	3.20
F. Ratio of Funds to Annual Operating Expenditure (A/F)	0.31	0.44	

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 Charitable Activities and Governance and Other Operating and Administration expenses.

The Society's Reserve Policy is as follows:

The Management Committee is in the process of finalising the reserve policy of the Society in the forthcoming meeting.



26. Comparative figures

Certain reclassifications have been made to the prior year's statement of financial activities and statement of financial position to enhance comparability with the current year's financial statements.

As a result, certain line items have been amended in the statement of financial activities. Comparative figures have been adjusted to conform to the current year's presentation.

	As previously reported S\$	Reclassification S\$	As restated S\$
2015			
Statement of financial activities			
Activities for generating funds			
Fund raising income	137,968	(30,000)	107,968
Sponsorship	0	30,000	30,000
	<u>137,968</u>	<u>0</u>	<u>137,968</u>

27. Authorisation of financial statements

These financial statements were authorised for issue in accordance with a resolution of the Management Committee of the Society on **12 OCT 2015**

