

ANNUAL REPORT 2019-2020



acres

Animal Concerns Research & Education Society


Animal Concerns Research & Education
Society


UEN T01SS0121K


Founded in 2001



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24hr Wildlife Crime & Rescue Hotline 97837782

Message from Founder & CEO

On behalf of ACRES, I am delighted to present this annual report featuring the work we have done for the animals. This period has been a tough one for all of us, around the globe. We are all going through Covid-19 period as I write this message. Not a better time to advocate for treating animals kindly, not only for their welfare but also for global public health.

Through 19 years of advocating for an end to animal cruelty, this year we are thrilled to see the landmark amendment of the Wild Animals and Birds Act to Wildlife Act, which renders more protection to Singapore's wildlife.



April 2019 – Mar 2020

57 humane education programmes

Reached over 26,000 individuals

19,143 volunteer hours

3,749 wild animals rescued

475 human-wildlife conflict cases

206 wildlife crime and welfare cases

We have just released our findings on sale of live soft-shelled turtles at wet markets with public health and welfare concerns, we have started campaigning to restrict all slaughter to registered slaughterhouses, and hopefully end live animal display at markets and eateries.

ACRES has also placed more emphasis on promoting coexistence and empowering residents, as Singapore evolves into a city in a garden, a biophilic city. My team and I will never forget that the key to ending animal cruelty is to address the root cause through outreach work. With your help, ACRES continues to be the voice for the voiceless. On behalf of the animals, thank you for your support.

Yours sincerely,

Louis Ng, Founder & CEO, ACRES

INTRODUCTION TO ACRES

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



OUR VISION

A world where animals are treated with compassion and respect.

OUR MISSION

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

OUR AMBITION

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

OUR OBJECTIVES

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

In all projects undertaken:

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

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

OUR FOCUS AREAS



FIVE FOCUS AREAS



WILDLIFE RESCUE & REHABILITATION

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

TACKLING THE WILDLIFE TRADE

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

HUMANE EDUCATION

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 close to 100,000 individuals a year. And almost every other day, we get a busload of school children visiting our Education Centre and Outdoor Sanctuary 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 forums and encourage people to become involved in global animal protection campaigns.

PROMOTING CRUELTY-FREE LIVING

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

EXECUTIVE BOARD

Position	Name	Date elected
President	Umapathi Thirugnanam	23/07/17
Vice-President	Shirley Low	17/06/19
Treasurer	Noelle Seet Siok Lin	11/03/19
Secretary	Andrew Tay Teck Lee	11/03/19
Committee member	Erynne Lim	17/06/19
Committee member	Alpana Ahuja	29/09/15

ACRES Directors

Position	Name	Monthly Salary
Chief Executive	Louis Ng	\$2,500
Deputy Chief Executive	Anbarasi Boopal	\$3,260
Deputy Chief Executive	Kalaivanan Balakrishnan	S/o \$4,240

WILDLIFE RESCUE AND REHABILITATION

24-hour wildlife rescue service is a key service that ACRES provides, to both the animals and the wider community.

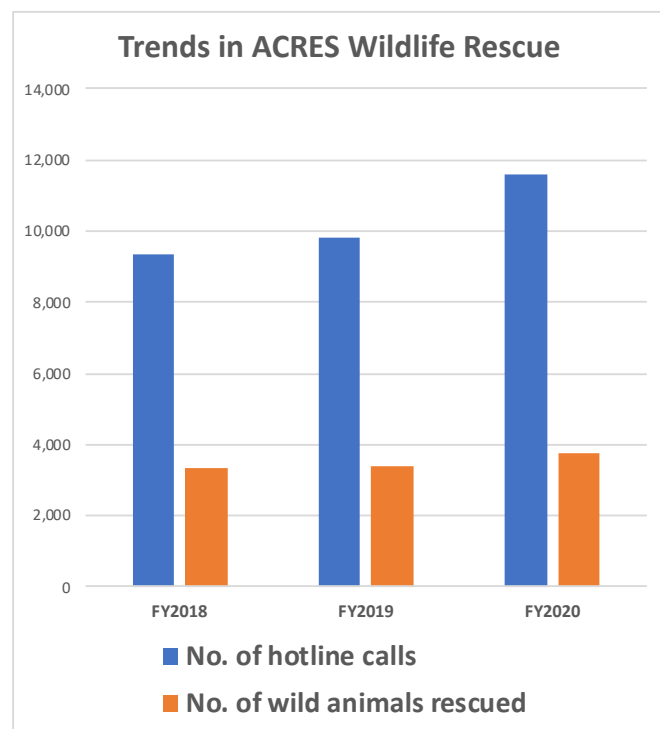
The ACRES Wildlife Rescue Centre (AWRC) – Singapore’s first dedicated wildlife rescue centre - provides safe sanctuary for victims of the illegal wildlife trade. Here, abandoned and unwanted victims of the illegal exotic pet trade are treated and rehabilitated, and housed in naturalistic enclosures with 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 2019 and 31st March 2020, a total of 11,571 calls were handled by our hotline (97837782) – the highest in the organisation’s history, from the members of public. Over 3,700 wild animals were rescued- including animals from the illegal exotic pet trade (who are frequently found abandoned in public

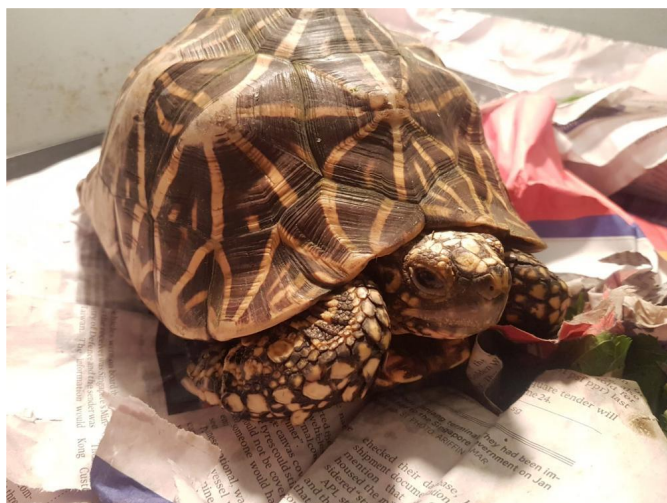
areas), as well as injured, trapped or displaced native wild animals. A total of over 1,021 native wild animals were successfully rescued and released back into the wild.

Exotic wild animal rescues

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



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



From 01 April 2019 to 31 March 2020, ACRES Wildlife Rescue Centre admitted **25** wild animals from the illegal wildlife

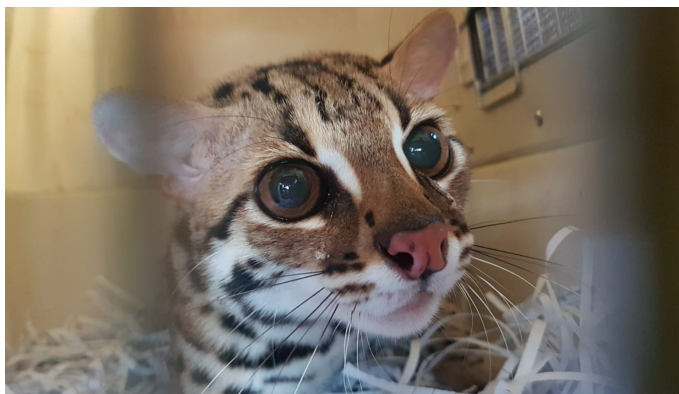
trade. The facility currently houses the following species under our care: Alligator snapping turtle, Chinese softshell turtle, Common snapping turtle, Cuban slider, False map turtle, Chinese stripe-necked turtle, Eastern snake-necked turtle, Yellow spotted turtle, Giant Asian pond turtle, Malaysian giant turtle, green iguana, Hermann's tortoise,

Indian star tortoises, leopard gecko, Pig-nosed turtle, Red-footed tortoise, Yellow-footed tortoise, African spurred tortoise, Ball python, blood python, Burmese python, Radiated tortoise, Savannah monitor lizard and Forstein's tortoise.

Here are a couple of animals we have rescued from the exotic pet trade in Singapore this financial year:

(i) Repatriation of Leopard cats:

Two Asian leopard cats were rescued last financial year through ACRES's work and investigations, and were sent to the WRS by the then AVA. WRS cared for them and rehabilitated towards repatriation to the wild and also secured the necessary paperwork and permits. On 22nd January 2020, ACRES picked them up from WRS and sent to Malaysia, to handover to the Malaysian Wildlife Department (Perhilitan) for soft release and release into the protected wild.



(ii) Radiated tortoises: In September 2019, two radiated tortoises were found abandoned in a cardboard box in a condo refuse collection area. Named for our records as Tom and Jerry, they currently live at our outdoor sanctuary. Radiated tortoises are critically endangered species native to Madagascar, where only a few hundred are left in the wild. It always shocks our rescue officers when we find such animals, but also motivates us to fight the illicit wildlife trade even more.



(iii) Bearded dragon: In August 2019, our rescue team was alerted to an orange lizard found stranded on a fire hydrant in Jurong West HDB. To our shock, we rescued a bearded dragon, native to Australia. The lizard was admitted with severe health issues



related to bloating and obesity from inappropriate diet that had affected activity period. Currently **Beardie** is going through rehabilitation with a healthy diet mixed with greens and insects. She has lost some weight, able to move well and goes on outdoor basking sessions every day.

Even though we had repatriated many animals, this year we admitted about 7 Indian star tortoises.

Native wild animal rescues

Our 24hr hotline sees rescue of about 340 wild animals every month. We work closely with the National Parks Board for release of these rescued animals when they have recovered and deemed fit for release.

This year we have rescued individuals of the following species:

Reptiles: Malayan box turtle, Asiatic soft-shelled turtle, water monitor lizard, clouded monitor lizard, changeable lizard, reticulated python, elegant bronzeback, striped bronzeback, 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, brahmminy blind snake, dog-toothed cat snake, common Malayan racer, banded Malayan coral snake, Equatorial spitting cobra, green crested lizard, estuarine crocodile;

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



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



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

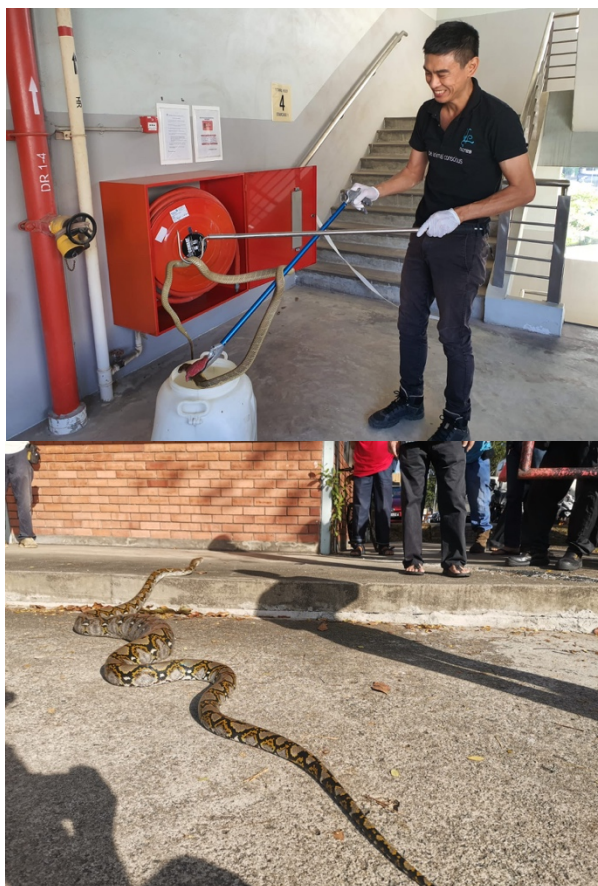
Read on to learn on some native wildlife whom we have rescued and released back to the wild.

Snakes

Snakes form about 20-30% of calls that we handle through our hotline. Rescuing the animal is not the only objective, but also education of the public to allay fears and promote coexistence.

Most often, snakes and lizards are harmed by public or by estate management due to fear, ignorance and lack of awareness.

When our rescue officers are present, we spend some time to raise this much needed awareness, as the ultimate objective is to reduce the need for rescue services where coexistence is possible in this garden city of Singapore.



Birds

Birds form about 60% of cases that we handle through our hotline. In addition to injured wild birds, we often receive calls from public asking us to rescue poisoned pigeons or birds stuck to glue trap, ranging from mynahs to protected kingfishers. Our rehabilitation work has helped several wild birds, as shown in the photo below.



Lost distressed baby wild birds, in the stage of fledgling is a common occurrence. Kind-hearted well intentioned concerned members of public may often bring them home. This year, ACRES has placed great emphasis on generating useful advisories which are sent out to public, where the case deserves an attempt of reunion with the parent birds. Many members of public have been thrilled to be able to use that advisory and witness a beautiful reunion of a lost baby animal with their wild parent.

One such reunion of a young crested goshawk back into the nest, which was very high to reach. This reunion operation took several hours as an artificial nest had to be made, and a tree climbing equipment was used to hoist the “nest” with the chick in it all the way high up for the parents to safely continue caring for this chick.





Mammals

Mammals such as bats, squirrels and civets have formed the majority of the mammals whom we rescue. This financial year, ACRES has considerably upgraded our rehabilitation capabilities to be able to rehabilitate and return common palm civets and plantain squirrels back to the wild.



This year, we continued working very closely with the members of the Otter working group, and were involved in more than 4 rescue operations involving reuniting lost young otters, or rescuing them for assessment and monitoring. This working group is one of the most effective working group involving different stakeholders, all coming together to help Singapore's otters and educate public.

Improvements to the ACRES Wildlife Rescue Centre (AWRC)

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

With the amount of work that goes on at the AWRC, taking care of scores of rescued wild animals, it's no surprise that the place was suffering from some wear and tear. In addition to some of the maintenance work, we have also upgraded our capabilities to rehabilitate native wildlife substantially. Read on to learn some of the highlights.

Native mammal rehabilitation enclosure



A brand new enclosure was custom made to facilitate squirrel and civet rehabilitation. This was set up in July 2019, along with corporate volunteers. This enclosure has so aided us in rehabilitation of more than 12 common palm civets to-date.

Native bird rehabilitation enclosure

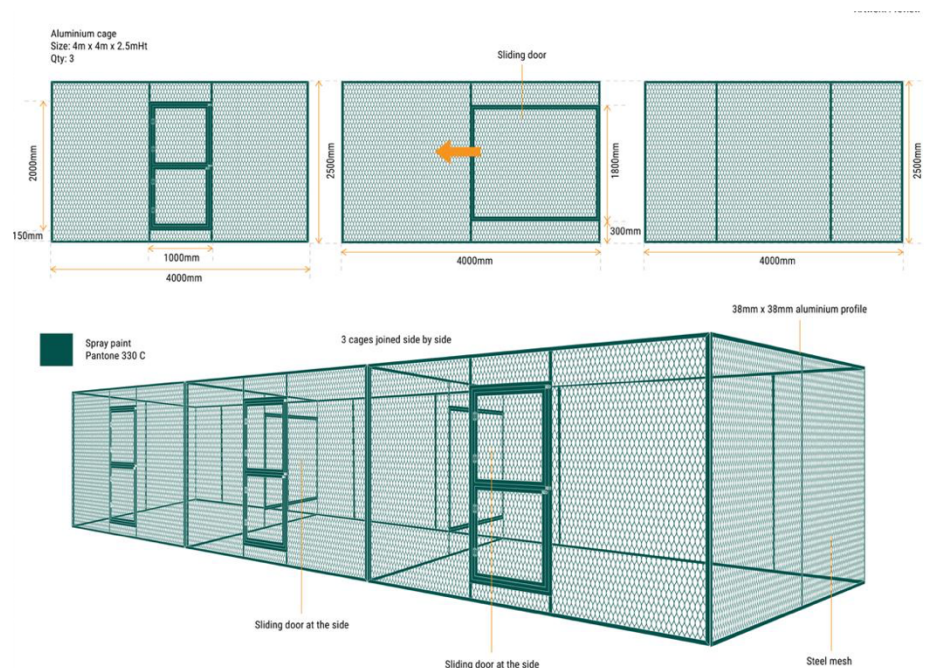
In April 2019, with the help of donations from the The Chain Reaction Project (TCRP), we established a custom-made enclosure for small mammals and bird rehabilitation purposes. Below is a photo of Broadway, the first animal who benefitted from this beautiful outdoor enclosure.



Foundations for the green iguana sanctuary

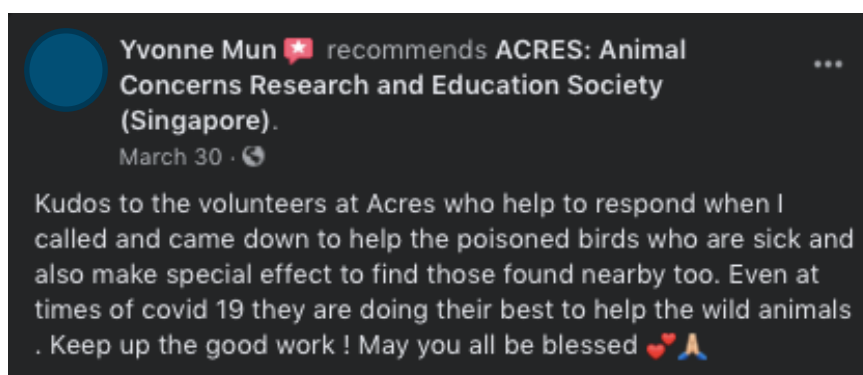
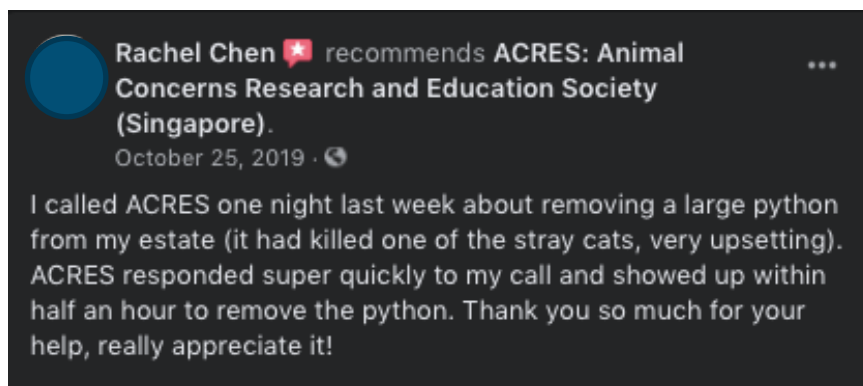
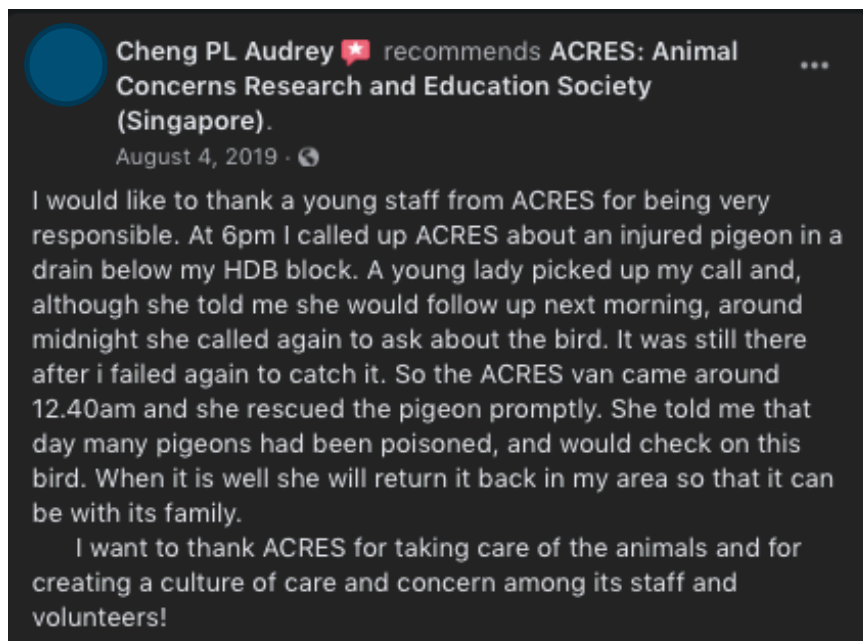
In February to March 2020, we embarked on a landmark project of erecting a huge outdoor enclosure, dedicated to only green iguanas. Green iguanas, native to central and South America, do not have any chances of repatriation, due to their health condition and the fact that they may be considered pests in some areas.

We took it as our responsibility to provide them better living conditions in the long run, through an outdoor enclosure. A grant from AXA XL foundation gave us the confidence to embark on this journey and we laid the foundation for this project in this financial year by ordering a custom-made enclosure for this purpose. The design for this enclosure was confirmed in July 2019.



Feedback for the ACRES Wildlife Rescue Team

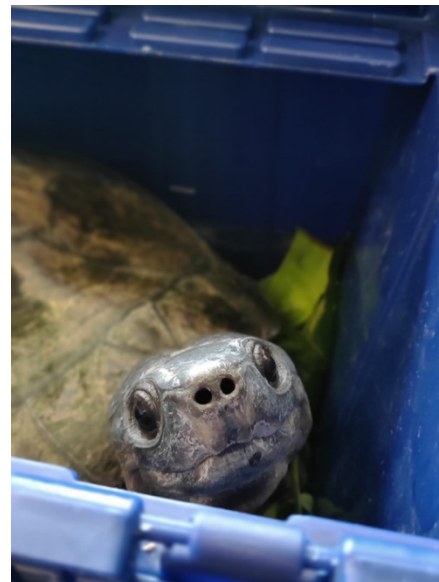
As a team, that works round the clock, positive feedback helps us keep the spirits up, and continue our fight for the animals. Here are some positive reviews through social media.



Repatriations for the year: Barni and Queen-B go home!

In addition to the joint repatriation efforts for the two leopard cats, on 27th August 2019, Barni and Queen B, two freshwater turtles native to Malaysia were repatriated by ACRES to the wild in Malaysia. Our heartfelt thanks to the Perhilitan for making this possible and to the NParks for issuing us the necessary permits.

Dr Adrian Loo from NParks graced the occasion by loading Queen B on to the repatriation crate. As shown in the photo, Queen B was possibly smuggled into Singapore for the meat trade, and was abandoned or released. She had severe multiple shell fractures which had survived before someone found her and called us to rescue.



We are thrilled that our repatriation efforts could continue, which now tops 60 wild animals returned to the wild, from being victims of the illicit wildlife trade.





Indian star tortoises with their tracker and the Wildlife SOS team – November 2019



British High Commissioner Visit to AWRC

On 25th July 2019, we were honoured to host Ms Kara Owen, the new British High Commissioner to Singapore. We are grateful that she made time to visit and learn about the wildlife trade issues. She was eager to hear about efforts to help distressed native wildlife and the volunteering spirit of our volunteers. Below is her kind note after the visit.



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From the High Commissioner,
Kara Owen

Dear Louis,

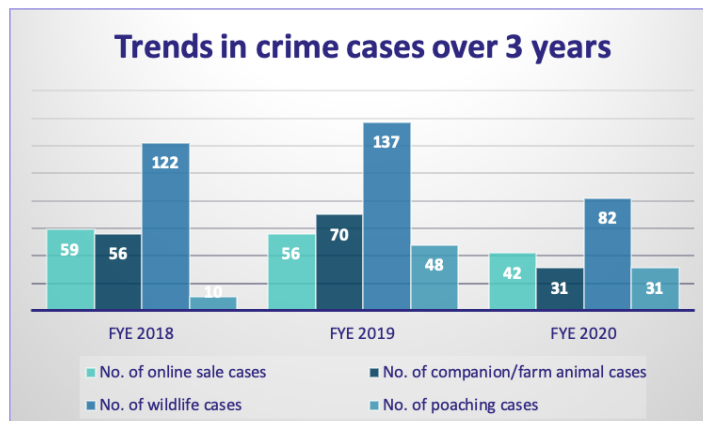
Sincere thanks for welcoming me to the ACRES Rescue Centre. It was great to understand more about the facility and the important work you are doing to conserve wildlife and address the issue of the illegal pet trade.

We are very supportive of ACRES here in Singapore and will continue to raise awareness and do our part to address the issues of illegal wildlife crime. I took away several points from the visit regarding ways we can further support – eg. on following the finance - but please do reach out to us if there is anything specific coming up where we may be able to provide assistance. In particular, I would like to thank Anbu for sharing her insights – Anbu's dedication to protecting wildlife is clear. Please also pass on my thanks to your team for taking the time to share their vocation.



TACKLING THE ILLEGAL WILDLIFE TRADE

This financial year, our ACIU (Animal Crime Investigation Unit) investigated a total of 124 cases related to illegal wildlife trade and 31 cases of poaching of wildlife in Singapore, in addition to 82 cases involve cruelty or poor welfare to wild animals and companion animals.



Read on to learn of some of the highlights:

Exotic pet trade

As the online trade flourishes and becomes increasingly difficult to tackle, we came across several tip offs pertaining to possession of prohibited species of wild animals such



Sugar Gliders for sale

Post by: ionmail
Time: 18:38 on 25/08/2019
Location: All Singapore

Contact by
EMAIL

or call to
00000000

Share this ad

Contact for Price

Type: Pets in All Singapore

We have two cute critters need a home and for some one to live and play with grand son doesn't have time for them due to football and I work 2 jobs they are very friendly and lovely due to no time an attention we decided to pass them to a lovely home please for any person who is interested should contact

Categories

- VEHICLES
- PROPERTIES
- ELECTRONICS
- PERSONAL ITEMS
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- HOME ITEMS
- JOBS & SERVICES
- TRAVEL
- OTHERS

Related Ads

- Shih Tzu Puppies for Sale
Price: \$500.00
Pets in All Singapore
- Registered Yorkie Puppies for sale
Contact for Price
Pets in All Singapore
- Pomeranian pups for sale
Price: \$200.00

as hedgehogs, leopard geckos, tortoises and snakes. These were duly reported to the platform and also the enforcement agency NParks for further action. ACIU handled a total of 42 cases of keeping of prohibited pets, many of them found online on social media platforms.

In May 2019, our crime hotline received a tip off on an owl being illegally kept in a cage in a condo unit backyard in a cage placed on a stool. Our ACIU officer visited immediately to confirm and alerted the authorities, who confiscated the bird same day. To our shock, the owl's cage was not even covered with a towel, exposing the nocturnal owl to the bright daylight. We are very grateful that this is only possible with more members of public being the eyes and ears in the community, to blow the whistle on sales and keeping of prohibited animals.

Man, 23, fined S\$9.6k for trying to sell crocodilian at Jurong West & keeping 3 pet hedgehogs

He also started a Telegram group chat related to the keeping and sale of exotic animals.

Ashley Tan | March 11, 2020, 04:01 PM

A young man recently pleaded guilty for offering to sell an endangered species in Singapore, and for keeping several wild animals illegally in his home.

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Arrested after delivering False Gharial

According to court documents, one 23-year-old Tan Chee Wei had attempted to sell a False Gharial, a type of freshwater crocodilian.

In December 2019, we received tip-off on sales of several species of prohibited pets on a private group on Telegram platform. Upon investigation and long-term monitoring, we conducted a sting operation to nab the seller. The meeting was set up in the pretext of buying a False gharial that the seller was offering in the group. NParks enforcement team greatly cooperated with the operation and resulted in arrest of the seller and confiscation of the animal. The group has thus stopped operating for sale of prohibited animals. The man was prosecuted in the court and was fined \$9,600 for selling a crocodilian and keeping of hedgehogs in the residence.

Poaching in Singapore

This year, ACIU handled a total of 31 reports of poaching in Singapore. Most of them were related to birds. We are concerned that many of them occurred blatantly in HDB areas, on grass patches or sometimes even from their unit balconies/windows.



One such case was a farm openly trapping birds. We were alerted to this happening at Sungei tengah, by a member of public. We visited immediately and closed all the trap doors and alerted the authorities to take enforcement action. The authorities visited soon, and not only confiscated a number of birds traps but also two green iguanas who were illegally kept at the farm.



In September 2019, we were also alerted to a man poaching for birds outside Polymarina, West Coast Park. We arrived immediately and noticed that the man was setting up a new bird netting trap. We noted down motorcycle plate number and alerted the police, who arrived swiftly. They took down the details, confiscated several traps from his vehicle and forwarded details to the NParks for enforcement. ACRES also found a dead spotted dove, which was captured in a photo sent by our informant.

The poacher had buried the dead spotted dove in the soil. We had sent the carcass for post mortem examination, and NParks found that the bird had died from heat stress.

This year in 2020, the man was prosecuted in the court with a penalty of \$1,200 for poaching.



Trade in wildlife parts

In September 2019, ACIU was alerted to sale of wild boar meat at a restaurant. We investigated further and NParks advised them to remove the item from the menu, which was done. Most often, ACIU may come across several listings online, offering wild animal parts, such as alleged tiger or snake parts. All these listings were removed after reporting to the platforms and the enforcement agency.



CRUELTY CASES

In September 2019, ACIU was alerted to sub-optimal housing conditions of a pet dog and several birds in cages. The appalling conditions were reported to NParks who then removed the dog to a better condition and enforcement action was taken.



This financial year, ACIU handled a total of 82 cases involving cruelty or poor welfare to companion and farm animals. Many cases may not have a solid outcome in the same year, as investigations may be ongoing, and some cases even went to the stage of prosecution in court. Some cases also have an outcome of mediation, where ACIU will visit to educate the owners to provide better welfare for the red-eared sliders, who are legally allowed to be kept as pets in Singapore.



In June 2019, ACIU was alerted to an abandoned civet, a native wild animal at a HDB area. The civet had severe injuries, fur loss, emaciated and was left in a cage with a banana. Unfortunately the civet was euthanized due to poor prognosis and severe injuries from puncture wounds. It was evident that someone had kept this animal illegally, and provided no welfare resulting in such a condition. No useful leads aided this investigation unfortunately, including CCTV footage from the vicinity, and the case had to be closed.



In July 2019, we were alerted to a case of a contained python and that the man who captured manhandled the python. There was no evidence, however we rescued the python who passed on upon reaching ACRES. The python was very stressed during the rescue, and the person who captured the snake rejected all claims of possible manhandling of the snake. Without photographic and video evidence, we were unable to proceed with the investigations unfortunately.

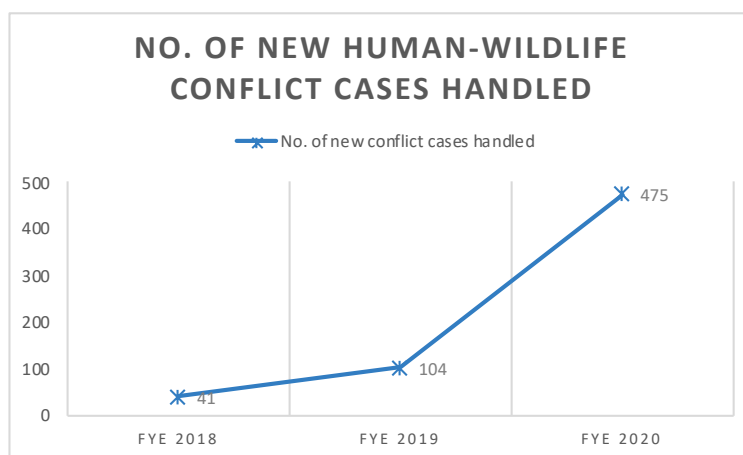


HUMAN-WILDLIFE CONFLICT

As Singapore evolves into a biophilic city, from the concept of a city in the garden, the greenery and park connectors have been drawing the wildlife into urban areas. Since 2017, ACRES's campaigns department has been putting a lot of effort in handling the human-wildlife conflict cases. When the number of rescue calls increased from a mere 30 a month, to a whopping 1,100 a month, we dissected our call logs data to understand the reason for increase. The findings revealed that many members of public had requested for removing a snake or a monkey or a monitor lizard out of fear and lack of awareness on our native wildlife.

The wildlife management department works on cases where the animal is not in distress, but the scenario can result in potential human-wildlife conflict situations. Our officers follow up through site visits, assessment of the situation carefully through surveys and interviews and engaging the community and the government agencies towards peaceful co-existence. At times, when removal becomes unavoidable, ACRES plays a key role to ensure that the measures are humane.

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



Most often, the root cause sat areas of concern at estates – either residential, business, or the likes of country or town clubs, has been narrowed down to human food provision

(direct and indirect) to the wildlife and lack of awareness. The educational aspects comes in on wildlife etiquette, bi-lingual infographics and advisory sheets on various species who could potentially come in conflict with humans.

From 1st April 2019 to 31st March 2020, ACRES has handled over 475 cases of native wildlife conflict scenarios through awareness, engagement with the community and joint operations with the NParks and the WRS. Read on to learn more about some of the cases that ACRES was involved in.



A **condominium** had issues with snake sightings and uninformed estate management had handled them wrongly resulting in death of these animals. Featured in this photo is a common wolf snake who was handled with a broom. As tiny as they can be, they feed on geckos and died in the process of handling. The Wildlife



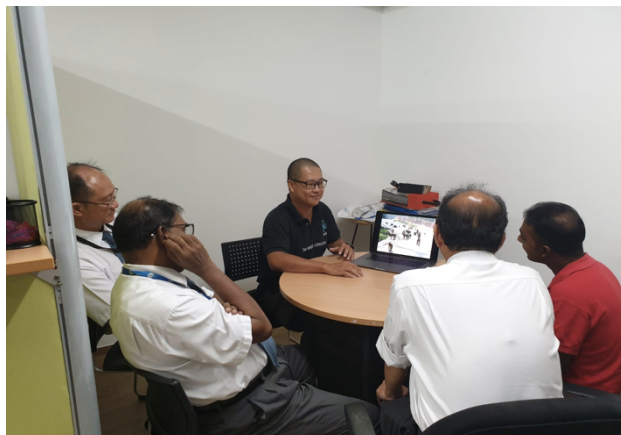
Management Team saw this as an opportunity to raise awareness and conducted a sharing session to raise awareness on wildlife encounters with dos and don'ts.

ACRES had won the grant for wildlife conflict situations when we had applied for an open call for grant to manage wildlife situations in Singapore, by the then AVA, now NParks. With this, we formed a team of three staff members to conduct monitoring of project sites that had heavy conflict situations involving long-tailed macaques. The work was done through one or combination of the following methods:

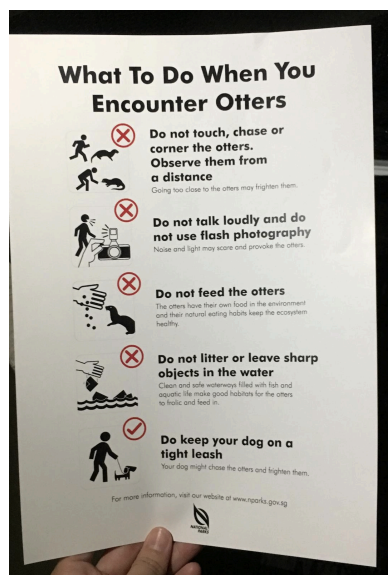
- Site survey to understand macaque movements, provision of food (direct and indirect), human interactions with the macaque/s;
- Site monitoring;
- Monkey guarding;

- Residents' engagements; and
- Training for the estate personnel to carry out monkey guarding sustainably in our absence.

One such project was initiated in September 2019, at Gallop Green condo which is in vicinity of nature areas and had macaque intrusions. The security guards were trained over three 3-hour sessions based on their shifts, to be taught monkey guarding, behaviour and expressions of macaques and managing monkey intrusions.



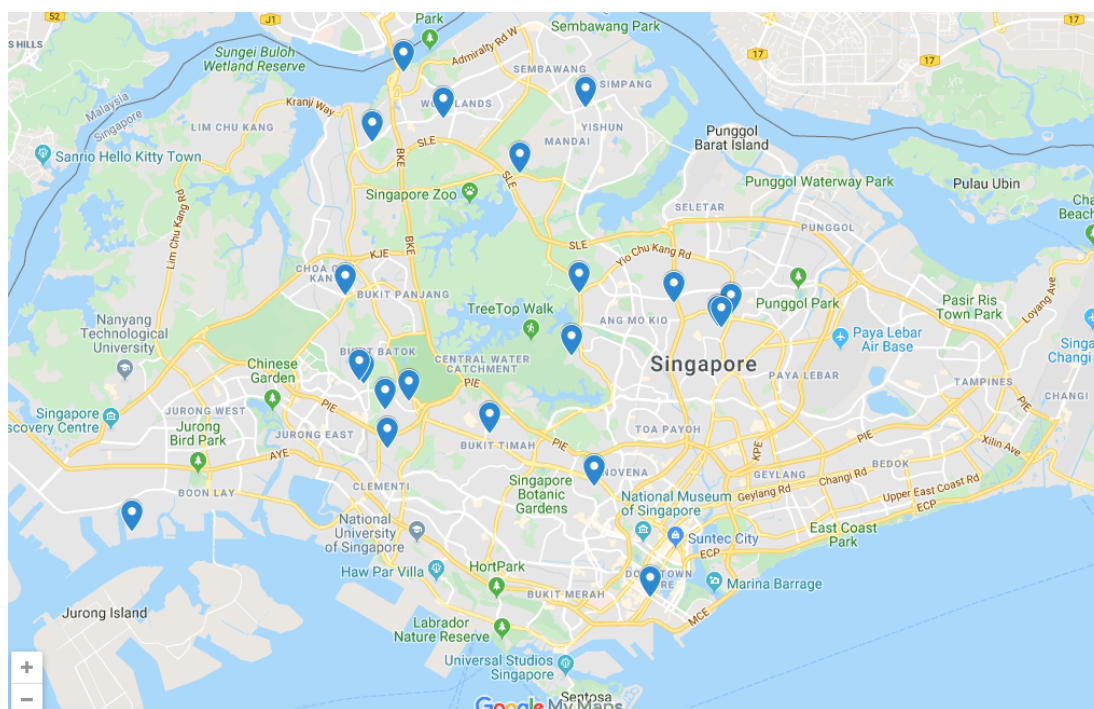
At times, the Wildlife Management Team not only worked on these project sites, but also worked together with the wildlife rescue team, to handle potential conflict sites for



wild animals, including otters. A property at Koh Sek Lim Road, faced otters eating their koi fish. We worked with them to put up advisory sheets and advised them on ways to manager otter entrance points, that is not invasive for otters and also other animals. These methods may vary from site to site, and assessment is required prior to providing advice.

Wildlife Management Data Collection had tremendously improved this year. More effort was put into collecting and storing the sighting data properly, and analyzing them through pinning on maps to monitor movements.

This interpretation was done on a monthly basis, so scientifically sound advice can be offered to those who call in reporting sighting of a macaque. ACRES was able to tell where was the macaque moving in from and which direction the macaque could be moving towards. A sample of September 2019's monthly data is shown below:



The Wildlife Management Team also extended our outreach through forums hosted by schools. One such participation was in January 2020, with Hwa Chong Institution (photo to the right), to discuss mainly on human-wildlife interactions, and coexistence with Singapore's wildlife in our green spaces and gardens.



This year, our Wildlife Management Team had conducted monitoring/guarding and/or engagement in the following sites for human-macaque conflict situations and other animals such as otters, through the NParks Grant:

- Almond and Chestnut Avenue
- Marsiling Crescent
- Springdale
- Gallop Green
- Tanglin Otters
- South Haven II
- Mandai Crematorium
- Alexandra Hospital (civets)
- Munshi Abdullah Walk
- PS Café at Dempsey Hill
- Summerhill Condo
- Sommerville Park Condo
- Segar road
- Lucky Gardens and the vicinity (civets)
- Anchorvale Crescent
- Westwood and Jurong West
- Springleaf walk
- Lorong Pisang Emas



Most sites indicated direct or indirect food provision (such as fruiting trees or food waste disposal methods), and some of the sites may have recurring issues which we will continue to monitor by working closely with the NParks and the community.

WILDLIFE WORKING GROUPS

ACRES continues to attend working group meetings, and participate through giving feedback and data. These working groups include Otter Working Group (photo below), Marine Turtle Working Group, Pangolin Working Group, Urban Wildlife Working Group and Python Working Group. Without the Otter working group's combined efforts, many otter rescue cases would not have been possible. Otterwatch plays a pivotal role in terms of citizen science in providing vital information on otter movements and distress situations.

Focus group discussions on certain animals such as civets happened through the year to discuss specific issues pertaining to the species.

As a result of networking through this and sharing about our work, ACRES staff members attended and passed a certification course on Wildlife Rehabilitation conducted by the IWRC (International Wildlife Rehabilitation Council) hosted by the Republic Polytechnic.



HUMANE EDUCATION

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



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

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

This year, our various Humane Education Programmes have reached out to 26,024 people, as this year's programmes were targeted towards more long-term engagement through projects and activities, compared to one-off sessions.

From the 1st of April 2019 to the 31st of March 2020, ACRES held 57 educational talks/programmes and/or roadshows throughout Singapore and at the Lee Foundation Education Centre at the ACRES Wildlife Rescue Centre. Of these, 36 talks/education programmes/roadshows were at/for schools/kindergartens/universities/other educational organisations, 21 were in public areas or for companies or organisations.



Revised Education Programme activities

Education works only when a tribe is formed. After all, there is this saying on 'it takes a village to raise a child'. In order to impart kindness and empathy in children towards all living things on this Earth, we first need to form a positive working relationship with the educational institutions across Singapore from all walks of life. ACRES continues to engage with new institutions while also retaining our current partners whom have been supporting us for years.

In 2019, we improved our Humane Education with multi-sensory elements, focusing on senses: **sound, vision, smell, and body movements**. This interactive programme hopes that students will have a much meaningful learning experience in animal protections. Schools and visitors who visit our Education Centre also get the opportunity to be involved in hands-on activities placed in different stations of the center to learn more about animal facts.

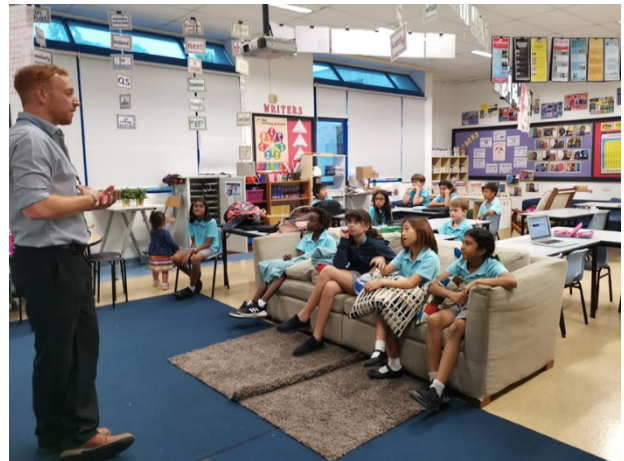
The animal rescue part continues to bring curiosity and joy for the students.

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

Below is a list of the institutions whom we have delivered the programme or conducted a workshop this financial year:

Preschools:

- Bethel Preschool
- Bright Kids School House
- Kids Mansion Childcare
- Les Petits Gaulois
- Little Medical School
- Little Skool House
- MOE Kindergarten @ Westwood
- Mosaic Preschool
- My First Skool @ 51, Fernvale Link
- My First Skool @ Jurong East Central
- My First Skool @ Jurong Point
- My World Preschool @ Ang Mo Kio
- Newlife Childcare Centre
- Spring Brainzy Kids Potong Pasir
- Sparkletot Nee Soon Central Block 646
- Sparkletot Toa Payoh
- Truway Kindergarten



Primary:

- Anderson Primary School (Gaia Club)
- Chatsworth International School, Bukit Tinggi Campus (Grade 3)
- CHIJ Kellock
- Corporation Primary School

- EtonHouse (Broadbrick campus)
- Fernvale Gardens School (MINDS)
- Fernvale Primary School
- French School
- Global Indian International School
- Lycee Francais de Singapour
- Marymount Convent School
- Nan Chiau Primary School
- Nexus International School (Green Guardian club)
- Radin Mas Primary School
- Red Swastika School
- St Gabriel's Primary School
- UWCSEA Dover



Secondary School:

- Boon Lay Secondary School
- Bowen Secondary School (Global Citizen Private Limited arrangement)
- Commonwealth Secondary School
- Corporation Primary School
- Chung Cheng High School
- Pasir RIs Secondary School
- Riverside Secondary School
- St Gabriel's Secondary School
- Tanjong Katong Secondary School

Non- profit organisation/ Community Centre/ College/ University:

- Academy for Singapore Teachers
- Keat Hong Community Centre Youth Group
- Nanyang Technology of University (Asian School of Environment)
- Nanyang Technology of University (Sociology Department)

- NUS Peace Club
- Singapore Institute of Technology (Saving Fauna)
- Superhero Me
- The Salvation Army
- Yidian Academy China



Many students also worked with us through interviews to conduct their own student projects. The following are the institutions:

- Bendemeer Secondary School
- Canadian International School (Lakeside Campus)
- German- European School Singapore
- Hwa Chong Institution (Junior College)
- Ngee Ann Polytechnic
- Temasek Polytechnic
- Raffles Girls' School
- SP Jain Global School of Management
- Stamford American International School
- University of Newcastle

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

- Anglo-Chinese School (Baker Road, Handball team)
- Anglo-Chinese Junior College

- Bukit Panjang Government High School
- Bukit View Secondary School
- CHIJ St Nicholas Girls' School
- Etonhouse @Robertson Walk
- Evergreen Secondary School
- Chatsworth International School (Grade 1, Bukit Tinggi campus)
- Cedar Girls School
- CHIJ Toa Payoh
- Crest Secondary School
- Hwa Chong Institution (Project Animal & Project Gaia)
- ITE East
- James Cook University
- Jurongville Secondary School
- Jurong West Secondary School
- Jurong Pioneer Junior College
- Nexus International School
- NUS (Forensic Science Alumni)
- Orchid Park Secondary School
- Queensway Secondary School (Chinese Dancers club)
- School of the Arts Singapore (SOTA)
- Singapore American School (ACRES Club & Creative Centre)
- Shuqun Primary School
- Tanglin Trust School
- UWCSEA Dover (ACRES Club)
- Yishun Town Secondary School
- Zhonghua Secondary School



Special mentions

Our special mention of thanks goes to students from National University of Singapore (Forensic Science), Shuqun Primary School, Singapore American School & UWCSEA Dover ACRES' Club for their efforts to raise awareness and funds, and to their teachers for being an inspiring role model - guiding and working along with the students.

Featured in this photo on the left are kids from Shuqun Primary school.



Gift-it-forward

We would like to thank all parents who have influenced their children positively in animal protection and helping them to bank in their birthday money via Gift-It-Forward's portal. This portal allows the children to channel their birthday gifts to a charity of their choice. Every time we receive a gift, we are very heart-warmed, and if the animals could speak, they would say thank you to these children and parents for their big hearts!

Without your kindness, we would not be able to continue our advocacy work!

AWRC Guided tours

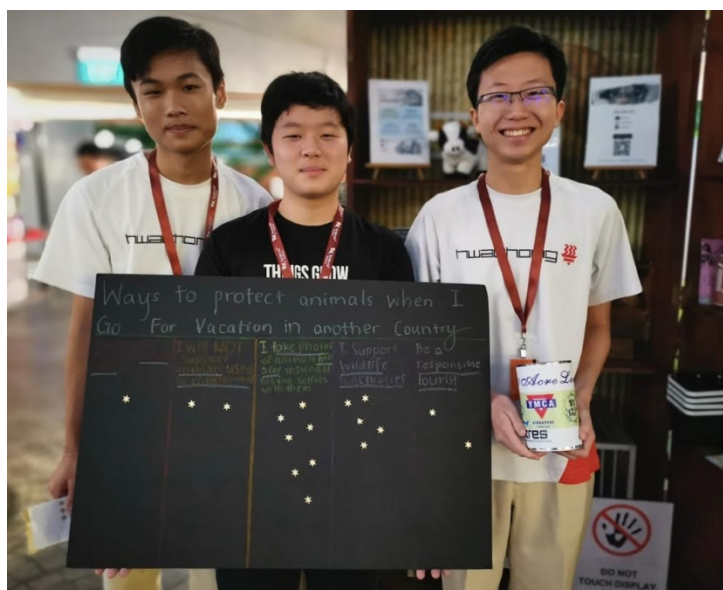
Our team also hosts private tours for individuals/small groups to raise awareness at a personal level by going through exhibits at our education centre and sharing stories of our rescued animals. We hosted a total of **43 private visits** this financial year. We find this engagement to be even more effective, as the ambience and the animals set them on a motion to take action for the animals!



CITI-YMCA Youth For Causes

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

In 2019, we welcomed 2 returning teams which were once again selected into the 100 finalist teams. **Project Wildcare** (Hwa Chong Institution School section, since 2016) and Team **100acrellove** (Dunman High School, since 2015) and mentored 1 new team (**Team You-nicorn** from National Junior College).



Through mentorship from CITI-YMCA Youth for Causes programme and

guidance from ACRES, these 3 teams managed to fundraise a total of **SGD 12,007.99** during the 15-week project period.



Thank you Team You-nicorn for braving this 15-week programme despite being unfamiliar with the culture of Singapore. These students were actively involved during our outreach programme organized by NParks on their annual event - Festival of Biodiversity. They also helped to guide and monitor Secondary 2 students from Junyuan Secondary School during our 12 days outreach programme at Kidzania Singapore.



We would like to also specially mention Project Wildcare for going all their way out in holding their Wild Summer Fun Market & Carnival at Dempsey Hill. This team also managed to hold a week awareness campaign at The National Library (Bugis) to focus on animal protection message. Not only that, the team set up a crowd-funding online portal to fundraise for ACRES as part of their project and organized a charity run event at West Coast Park. The team won two awards in the Citi-YMCA Youth for Causes Programme - Distinction and Best Public Outreach Award.



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

Feedback on our education programmes

Scroll down to read some encouraging feedback on our education programmes. It not only motivates our education team, but also allows us to translate the feedback to constantly improve the quality and content of our programmes.

Dear Edwina,

I really enjoyed the visit to acres. I really think it has changed my mind about caring for animals. Now I try not to chase away any pigeons and say to myself "just leave them alone". I learnt a lot about caring for animals and how to stop them from getting hurt.

From Elliot

Thank you for coming to our class and for inviting us and showing us around at ACRES. I really appreciated it when you showed us the tools that were in the van and how to use them to save animals. Like the grabber to catch the snakes.

I Liked that you told us not to use rare animals medicine or food. For example pangolin medicine and shark fin soup.

It was kind of you to show us your rescued animals, turtles and snakes.

Thank you for reading my email. Hope all animals are healthy and in good condition.

Regards

Abdullah.

Dear Edwina

I liked it when you showed us how to save a bird from a glue trap
it was really fun!!!!



when you told us about different species of birds and how to recognize them the noises they did were funny and entertaining
when we were at ACRES when we had to fit into one small cage all of us were laughing and we know knew how the chickens felt I was SOOO happy that you took up your time
just to tell us important information about animals feelings and how we are
treating the animals I REALLY appreciate what you told us

THANK YOU!!!!!!!!!!!!!!!!!!!!!! 🌸 🏆 🏆

From: Emma R (miss Connors class)

Good morning Miss Lim,

Thank you for your support at our school's event.

Our students were certainly engaged meaningfully through the little activities you have planned for them and the displays which were made available.

I will inform the school heads of the programme you have with ACRES and for future collaborations.

Thank you once again & it was lovely working with you.

Yours sincerely,
Miss Shaevah Pannir S
Admiralty Primary School

COMMUNITY OUTREACH

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

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

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

ACRES GALA DINNER 2019 – FREE TO BE WILD

ACRES Gala was held on the 24th of May, Friday, in the One Farrer Hotel Grand Ballroom. We are thankful to all our supporters who turned up at the event as well as the sponsors and donors who made this fundraiser possible.



The cocktail reception had an exciting line-up of happenings with a booth delighting guests with cruelty-free ice cream, photo booth, biodegradable and cruelty-free glitter as well as live and silent auction items on display!

It was an enjoyable and meaningful night for guests given the live music by Jack & Rai, attractive raffle prizes and the fascinating pieces on auction. The guests were also served a vegan and cruelty-free dinner and were gifted cruelty-free handmade soaps, created exclusively for the gala guests by Artisan's Garden.

All of this would not be possible without our Silver Sponser, Chang Family Foundation, our Bronze Sponsors, City Developments Limited, Beach House Pictures and Hotel Grand Central as well as our individual donors, supporters and guests who attended the gala and contributed for the cause of protecting wildlife.



The gala donors have also helped to sponsor the ICU unit that have been essential for nestlings and fledglings that have been increasingly rescued recently where the recovery rate for the sick/injured birds is also much higher with the help of the unit as birds are able to insulate themselves and keep their metabolism rate up. Also, the pre-fabricated rehabilitation enclosure has also been sponsored and this will make a huge difference in increasing our capacity to rehabilitate young mammals and birds.



The annual gala is one of the most important and largest fundraisers of the year and it provides essential support needed to sustain our operations including but not limited to, 24/7 wildlife rescue and rehabilitation, humane education and outreach, and the animal crime investigation unit (ACIU). Thank you for helping us raise **\$131,800** towards our animal protection efforts.



Supporters Get-togethers: July 2019 and February 2020

ACRES holds a get together for our supporters and volunteers every 6 months to share work updates, upcoming projects, expenditures and budget for the future projects. This not only helps to keep our supporters informed, but also allows us to appeal for certain projects that may match the interest of supporters to choose and lend a hand in any possible ways.

On 20th July 2019, from 10:30am to 12:45pm, we hosted our second get-together for the year at ACRES. Our special thanks goes to Greenland Vegetarian for the vegan spread and our staff Rajkumar and his friend Prabhu for preparing delicious plant-based burgers which was sold out within a few minutes on that day. Our supporter Metta Koh also kindly sent us several home-



made vegan mooncakes which was greatly loved by our guests. It was wonderful to see many long-term supporters since 2005, attending this get-together, sharing their support and views for what ACRES could work on in the future. We also had ice-breaker games for participants to meet each other, to warm up before they could honestly share

their feedback and play an active role in animal advocacy.



On 8th February 2020, from 10am to 2pm, we hosted our get-together with all Covid-19 measures put in place. This occurred before the circuit breaker happened in April 2020, hence we were still glad that there were over 40 supporters who attended the gathering.

All our department representatives shared the plans for the upcoming months, and our Deputy Chief Executives Kalai and Anbu shared updates from the past months, presenting income and expenditure. Our special thanks goes to Blu Kouzina for sponsoring a mouthwatering vegan spread that was a hit amongst our supporters for the lunch!



ACRES Volunteer Programmes: 19,143 manhours clocked

Team Wildlife Sanctuary

The ACRES Wildlife Sanctuary programme offered members of the public aged 14 and above an exciting opportunity to play a hands-on role in the work of the AWRC.

We are delighted to welcome them to ACRES Team and look forward to their regular assistance. The opening of the new outdoor sanctuary in December 2017 enabled more opportunities for members of the public to become even more involved in the day to day care of the rescued reptiles at the AWRC. Volunteers must commit to helping at the centre at least twice a month and are tasked with duties such as maintaining and cleaning of outdoor enclosures and ponds, preparing enrichment, observing the animals' behaviour and feeding the animals.

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

Many young students volunteer with this programme and in total sanctuary volunteers clocked over 8,000 manhours at the AWRC.



Team Wildlife Rescue

Individuals aged 21 and above, passionate about rescuing wildlife and educating members of public are encouraged to join this wildlife rescue volunteer team. The wildlife rescue volunteer training programme remained the same, with an intensive one-day theory training programme, followed by several on the job orientation sessions.

The wildlife rescue volunteers clocked over 3,000 hours through their rescue shifts. These two teams saw 1,654 new volunteers joining the team. However some of the

previous volunteers/students may leave as they progress to their job or university, which may not allow them to commit to longer volunteer hours with us.

This financial year, we conducted 6 wildlife rescue training programmes (shown below), from which over 120 volunteers graduated. However due to longer commitment shift schedules, only about 45 volunteers joined the orientation and pledged to rescue volunteers.



Student Volunteers

Students from several institutions helped us through their Values-In-Action (VIA) programmes, by carrying out on-site maintenance tasks, or doing projects that may involve independent roadshows, research, writing an article for their school journal or publishing a social media post to raise awareness on specific animal protection issues.

This year saw 53 such projects clock 3,428 student hours in the form of volunteering. Some students may also choose to collect or source items from our wishlist such as old newspapers for animal bedding. Every single project helped us progress our work and eased our load. Our heartfelt thanks to all



these students, their encouraging teachers and parents for inspiring them to be part of this movement.

In February 2020, ACRES also revised our VIA information booklet, to allow children to volunteer remotely through writing letters or social media posts to raise awareness.

International Volunteers

This financial year, we had 19 international volunteers from various countries such as Japan, Korea, Germany, France and Denmark. The international volunteer programme has seen individuals who are passionate about voluntourism, to not only learn from new places but to contribute to a cause that is close to their heart. These volunteers became friends to our staff, shared about what happens with animal protection in their own countries.

Sadly, moving forward in 2020, we couldn't welcome international volunteers due to Covid-19 situation. Secondly, our volunteer house rooms are currently occupied by two of our new staff from Bangladesh. There is a possibility that we may suspend this staying international volunteer programme due to unavailability of rooms.



Corporate partnerships and volunteering

This financial year saw the most number of onsite corporate volunteer programmes, topping at over 25 partnerships in one year. With a structured CSR programme and several maintenance and upgrade projects that need to be carried out, many corporate 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 Gift-It-Forward, Credit Suisse, Apple Pacific Operations, SCDF Bukit Batok Fire Station, CISCO Systems, Duetsche Bank,

AbillionVeg, AXA XL, Levi Strauss, Google, Ikeda Group, American Association of Singapore, Bain Singapore, Salesforce Singapore, Pricewater Cooper House Singapore, and many more for their support, and we look forward to future collaborations. We also give a talk to every single corporate volunteer group that visits AWR or by giving a sharing session during their lunch hour at their office to share more on our work and how as an individual everyone can make a difference for the animals directly through their choices.



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

Corporates: Special Mention

Our heartfelt thanks goes to **AbillionVeg** (ABV) a global application, that allows public to review plant-based dishes and products, and donates USD 1 per review to a sanctuary of the user's choice. ACRES is very honoured and grateful to be listed as a partner, as it also aligns with our focus area of promoting cruelty-free lifestyle.

ABV team is a small group of dedicated and passionate individuals, driving this concept across the globe, inspiring more to make a cruelty-free choice, at the same time give back to the society and the animals. ABV team of staff have also given their time to volunteer with us and source items on our wish list. We look forward to working them.

We are very grateful to ABV and the ABV users who have redeemed a total donation of over SGD 6,000 last financial year! Without the users and the app's support, this would not have been possible.





ACRES

**SNAP EAT REVIEW
FUNDRAISE**

Every 10 reviews
you post on
abillionveg app,
you can redeem
a \$10 donation
to ACRES.

abillionveg

DOWNLOAD abillionveg app.
SNAP a photo of your vegan dish.
POST a review of the dish.
SELECT ACRES as the beneficiary.

iSentia Singapore and Publicis Singapore



Zodiac Forecast 2020

Take this quiz to learn about your zodiac animal's personality and how to help the animals here in Singapore.

YOUR NAME, PLEASE LAH?



Next

ACRES was thrilled to partner and collaborate with both iSentia and Publicis to launch a local online campaign called “Wildlife Matters: CNY 2020”. As a fun but awareness raising project, this online zodiac reading will give them forecast for user’s sign, but also share on how the user can help their zodiac animal. Below is a sample of the readings and the zodiac animals used, kindly illustrated by our volunteer Lee Anne.

We are also glad that this project won the **MARKies award for most effective use of consumer insights and market research** later in 2020 – this would not have been possible with iSentia team’s support and application!



WHO SAID YOU DONT CARROT ALL

You totally do! You’re popular, compassionate, sincere, but at times seen as pushovers. You enjoy home, surrounded by your family and friends.

QUIET AND RESPONSIBLE

Colours: red, blue, pink, purple
Numbers: 3,4,9



YOU GOT THE EYE OF THE TIGER

Authoritative, ambitious and courageous, you are also warm-hearted and intense. Oh, you are also highly seductive and ready to pounce at any time.

BRAVE AND COMPETITIVE!

Colours: grey, blue, white, orange
Numbers: 1,3,4



Disney Singapore

We are extremely grateful to the staff in Disney who made revamp of our education centre possible. They team not only designed the mural, but spent two whole days painting the mural and the walls of the education centre, giving it a refreshing and beautiful look! We are very lucky to have them design our wall mural.

We would also like to thank Disney for renovating the interiors of the education centre with new seats, projector and screen and storage cupboards that will help us provide a conducive environment for the audience to listen during presentations and tours. We are also truly grateful to Chang Family Foundation for giving us ceiling fans, without which a lot of floor space and messy wires were used up to run more table and standing fans for better ventilation.



Staff retreats

Alpana Ahuja has been a long-serving volunteer and then a committee member of ACRES. She organised a fundraising lunch at her home, with her home-made vegetarian spread for over 20 of her friends and our staff. These funds were specifically raised to help ACRES team



have a retreat where we could brainstorm and discuss the year's action plans and have one fun day of play and rest. This was made possible only because our volunteers held the fort for two days, so we could have this break.



2019's staff meeting and retreat happened at Desaru, and 2020's one day gathering (due to manpower shortage) happened at Bukit Gombak chalet. Our team of staff members are grateful for this effort and support that made the retreat and action planning possible, to ensure smooth operations and better bonding between the staff members.

MEDIA MENTIONS OF ACRES

This financial year, ACRES was mentioned in at least 88 articles, in print, online, radio and visual media. Most of them were related to the human-wildlife encounters such as wildlife rescue cases and human-macaque conflict cases in Singapore. Some were related to the undercover operations, cruelty cases and poaching. Scroll down to see a few of them:

ACRES urges public not to visit dolphinariums, hopes Resorts World Sentosa 'ends this cruelty'

Let the dolphins go.

Mandy How | December 9, 2019 @ 06:05 pm

f 2.3K

t



Dolphin Discovery

Get an up close and personal encounter in shallow water. You get to enjoy a close interaction with dolphins to observe and understand their behaviour. At the same time, you can learn interesting facts about them.

[Find Out More](#)

Dolphin Encounter

Get up close and personal without entering the water. This is the only dolphin interaction programme for children under the age of four. You get to learn about a dolphin's anatomy and how to protect these playful marine animals.

[Find Out More](#)

Dolphin Observer

Dolphin Observer is an exclusive programme catering only to the families and friends of Dolphin Discovery and Dolphin Adventure interaction.



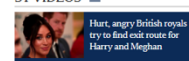
Mynah hung from laundry pole stand outside Yishun flat; NParks investigating



A resident in Yishun hung a mynah from the laundry pole stand outside her flat in a bid to teach the bird a lesson for entering her kitchen. PHOTO: ANIMAL CONCERNS RESEARCH AND EDUCATION SOCIETY/FACEBOOK

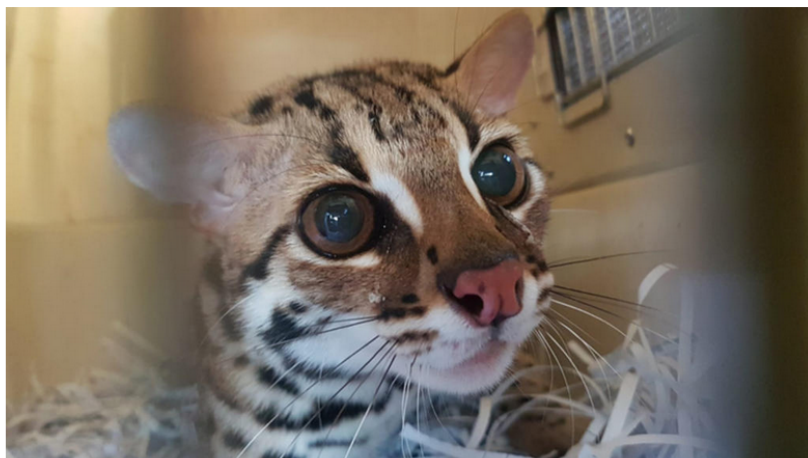


ST VIDEOS



2 endangered Asian leopard cats rescued from HDB flat to be returned to wild in Malaysia

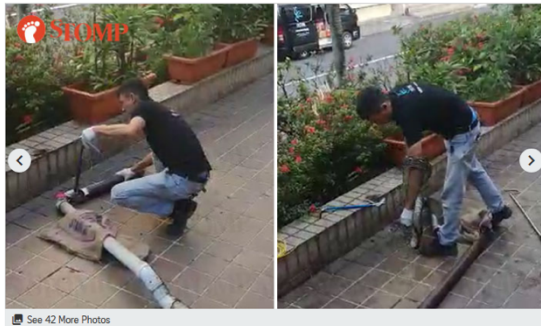
By ALIF CHANDRA



Acres

One of two Asian leopard cats found being kept illegally in an HDB flat. The animal is Singapore's last wild cat, although the authorities determined that these two had probably been imported from Malaysia.

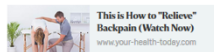
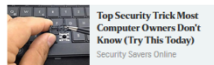
Bystanders commend man who rescues python from pipe at Orchard Road



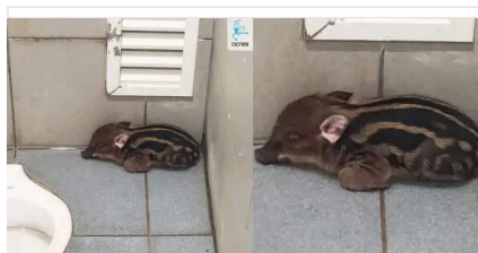
See 42 More Photos



From Around The Web



Blowgun darts found in pigeons in Jurong West: ACRES



ADORABLE LITTLE WILD PIGLET FOUND ASLEEP IN COUNTRY CLUB TOILET AFTER SHELTERING FROM THUNDERSTORM

Stephen Netto 2019-05-14 Animals, Environment

In a Facebook post on Sunday (12 May) afternoon, the Animal Concerns Research and Education Society – Singapore (ACRES) shared a heart-warming story of a wild piglet named "Little Pearl" whom they recently rescued.

The little piglet was said to be sheltering from a thunderstorm for one whole night in a toilet cubicle at a country club in Singapore.

Little Pearl apparently strayed a little too far from her parents and got separated from her family when they were trying to seek shelter from the thunderstorm.

Fortunately, Little Pearl made her way to a toilet cubicle at a country club and spent the night curled up there.

Dodo Impact - Follow Snake Stuck In Can Is So Lucky These Guys Came Along

This snake got his head stuck in a can, so rescuers risked their own lives to get him out of there.



Like Comment Share

Joe Kam and 11K others · 439 Comments

THE STRAITS TIMES

Baby monkey lying on road saved by passers-by who helped divert traffic



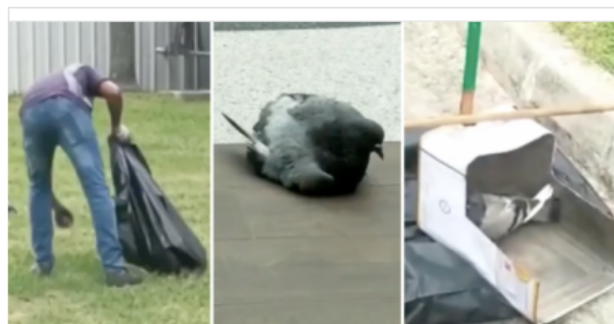
The incident occurred near the Bukit Timah Nature Reserve, where monkeys such as the long-tailed macaques are frequently sighted. PHOTOS: ST READER

PUBLISHED MAY 19, 2019, 5:17 PM SGT

Choo Yun Ting (mailto:yuntinge@sph.com.sg)

SINGAPORE - A baby monkey was found lying on a road in Bukit Panjang on Sunday (May 19), but it was saved by kind passers-by.

One of the passers-by, who wanted to be identified only as Mrs Lo, told The Straits Times that she and her husband were driving along Petir Road at around 3pm on Sunday when they saw a woman dressed in black directing traffic along the two-lane road.



NETIZENS REACT OVER PIGEON CULLING VIDEO, ACRES INVESTIGATES; AHTC REMINDS RESIDENTS TO STOP FEEDING PIGEONS

JLK 2019-04-17 Current Affairs

The Animal and Veterinary Service received a report last week on Wednesday (10 April) from the Animal Concerns Research and Education Society (Acres) regarding an incident of alleged animal cruelty during a pigeon culling operation by Aljunied-Hougang Town Council (AHTC) in Singapore.

Acres uploaded a disturbing video of how pest controllers, engaged by the town council, were picking up the live pigeons and discarding them into large trash bags on Tuesday evening (9 April) near Hougang Mall. The birds were believed to be poisoned as they remained rooted to the spot and seemed incapable of flying away when approached.

Some of the workers were observed sweeping and even kicking some of the helpless birds into the dustpan before dumping them into a bag. The video has sparked shock and anger from concerned netizens who expressed their disbelief and disapproval of the inhumane act on social media.

AUDITED REPORTS

ANIMAL CONCERNS RESEARCH AND EDUCATION SOCIETY

[UEN. T01SS0121K]

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

AUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020

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Suhaimi Salleh & Associates

[UEN. S88PF0247L]
Public Accountants and
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T: (65) 6846 8376
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Animal Concerns Research and Education Society
[UEN. T01SS0121K]

Audited Financial Statements
Financial Year Ended 31 March 2020

STATEMENT BY THE MANAGEMENT COMMITTEE

In the opinion of the Management Committee, the accompanying financial statements are drawn up so as to present fairly, in all material respects, the state of affairs of the Society as at 31 March 2020 and of the results, the changes in funds and cash flows of the Society for the year then ended.

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

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

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

For and on behalf of the Management Committee,

Andrew Tay Teck Lee
Secretary

Noelle Seet Siok Lin
Treasurer

Singapore,

Animal Concerns Research and Education Society
[UEN. T01SS0121K]

Audited Financial Statements
Financial Year Ended 31 March 2020

Suhaimi Salleh & Associates

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Independent auditor's report to the members of:

**ANIMAL CONCERNS RESEARCH AND EDUCATION
SOCIETY**

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Animal Concerns Research And Education Society (the "Society"), which comprise the statement of financial position as at 31 March 2020, the statement of financial activities, statement of changes in funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of Societies Act, Chapter 311 (the "Societies Act"), the Charities Act, Chapter 37 and other relevant regulations (the "Charities Act and Regulations") and Financial Reporting Standards in Singapore ("FRSs") so as to present fairly, in all material respects, the state of affairs of the Society as at 31 March 2020 and the results, changes in funds and cash flows of the Society for the year ended on that date.

Basis for Opinion

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

Other Information

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

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

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

Animal Concerns Research and Education Society
[UEN. T01SS0121K]

Audited Financial Statements
Financial Year Ended 31 March 2020

Suhaimi Salleh & Associates

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(CONT'D)

Independent auditor's report to the members of:

ANIMAL CONCERNS RESEARCH AND EDUCATION SOCIETY

[UEN. T01SS0121K]

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

Animal Concerns Research and Education Society
[UEN. T01SS0121K]

Audited Financial Statements
Financial Year Ended 31 March 2020

Suhaimi Salleh & Associates

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(CONT'D)

Independent auditor's report to the members of:

**ANIMAL CONCERNS RESEARCH AND EDUCATION
SOCIETY**

[UEN. T01SS0121K]
[Registered under the Societies Act (Chapter 311)
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Auditor's Responsibilities for the Audit of the Financial Statements (Cont'd)

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

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

Report on Other Legal and Regulatory Requirements

In our opinion,

- (a) the accounting and other records required to be kept by the Society have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act, the Charities Act and Regulations; and
- (b) the fund-raising appeals held during the year ended 31 March 2020 has been carried out in accordance with Regulation 6 of the Societies Regulations issued under the Societies Act and proper accounts and other records have been kept of the fund raising appeals.

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

- (a) the Society has not used the donation moneys in accordance with its objectives as required under Regulation 11 of the Charities (Institutions of a Public Character) Regulations; and
- (b) the Society has not complied with the requirements of Regulation 15 of the Charities (Institutions of a Public Character) Regulations.

Suhaimi Salleh & Associates

Public Accountants and
Chartered Accountants

Singapore,

Partner-in-charge: Soo Hon Weng
PAB No.: 01089

Animal Concerns Research and Education Society
[UEN: T01SS0121K]

Audited Financial Statements
Financial Year Ended 31 March 2020

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020**

	Note	2020										2019	
		Unrestricted fund	Restricted funds						Total unrestricted and restricted funds	Unrestricted fund	Restricted funds		
			General fund	Management of Wildlife Encounter Svcs		Wildlife Campaign Initiatives	CFS - Vegetable Garden	Others				AXA XL Regional Grant	
				S\$	S\$								S\$
INCOME													
Income from generating funds													
Voluntary income													
Donations	6	800,340	10,000	0	5,000	5,000	12,000	0	832,340	507,293	0	507,293	
Grants	8	(4,109)	0	56,000	0	0	0	31,304	83,195	0	0	0	
		796,231	10,000	56,000	5,000	5,000	12,000	31,304	915,535	507,293	0	507,293	
Activities for generating funds													
Fees	7	53,737	0	0	0	0	0	0	53,737	81,695	0	81,695	
Fund raising income	6	189,205	0	0	0	0	0	0	189,205	184,546	0	184,546	
		242,942	0	0	0	0	0	0	242,942	266,241	0	266,241	
Other income													
Amortisation of deferred capital grant	16	23,941	0	0	0	0	0	0	23,941	23,594	0	23,594	
Utilisation of deferred income	17	25,423	0	0	0	0	0	0	25,423	16,275	0	16,275	
Miscellaneous income		24,649	0	0	0	0	0	0	24,649	41,721	0	41,721	
		74,013	0	0	0	0	0	0	74,013	81,590	0	81,590	
Total income		1,113,186	10,000	56,000	5,000	5,000	12,000	31,304	1,232,490	855,125	0	855,125	

Animal Concerns Research and Education Society
[UEN: T01SS0121K]

Audited Financial Statements
Financial Year Ended 31 March 2020

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 (CONT'D)**

	Note	2020										2019		
		Unrestricted fund		Restricted funds						Unrestricted fund		Restricted funds	Total unrestricted and restricted funds	
		S\$	S\$	General fund	Management of Wildlife (Animal Exhibits)	Wildlife Campaign Initiatives	CFS - Vegetable Garden	Others	AXA XL Regional Grant	S\$	S\$	S\$	General fund	S\$
EXPENDITURE														
Cost of generating funds														
Fund raising expenses		37,470	0	0	0	0	0	0	0	0	0	35	39,315	39,350
Other fund raising expenses		28,934	0	0	0	0	0	0	0	0	0	0	0	0
		66,404	0	0	0	0	0	0	0	0	0	35	39,315	39,350
Cost of charitable activities														
Animal protection programme expenses	9	717,315	0	48,665	0	326	6,000	0	0	0	0	19,088	760,757	779,845
Governance and administrative costs														
Administrative expenses	10	132,560	0	0	0	0	0	0	0	0	0	3	108,658	108,661
Total expenditure		916,279	0	48,665	0	326	6,000	0	0	0	0	19,126	908,730	927,856
Net (expenditure)/ income for the year		196,907	10,000	7,335	5,000	4,674	6,000	31,304	0	0	0	(53,605)	(53,605)	(72,731)
Total funds brought forward		26,401	0	0	0	0	0	0	0	0	0	19,126	80,006	99,132
Total funds carried forward		223,308	10,000	7,335	5,000	4,674	6,000	31,304	0	0	0	0	26,401	26,401

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

Animal Concerns Research and Education Society
[UEN. T01SS0121K]

Audited Financial Statements
Financial Year Ended 31 March 2020

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2020

	Note	2020 S\$	2019 S\$
ASSETS			
Current assets			
Cash and cash equivalents	12	264,194	82,474
Other receivables	13	135,062	71,102
		<u>399,256</u>	<u>153,576</u>
Non-current asset			
Property, plant and equipment	14	186,322	116,955
		<u>186,322</u>	<u>116,955</u>
Total assets		<u>585,578</u>	<u>270,531</u>
LIABILITIES			
Current liabilities			
Other payables	15	98,805	111,701
Contract liabilities	5	13,424	1,112
Deferred income	17	410	19,434
Lease liabilities	18	18,475	0
		<u>131,114</u>	<u>132,247</u>
Non-current liabilities			
Deferred capital grant	16	92,094	111,883
Lease liabilities	18	74,749	0
		<u>166,843</u>	<u>111,883</u>
Total liabilities		<u>297,957</u>	<u>244,130</u>
NET ASSETS		<u>287,621</u>	<u>26,401</u>
FUNDS			
Unrestricted fund			
General Fund	19	223,308	26,401
Restricted funds			
Farm Animal Welfare Campaign	20	0	0
OCBC Cares	21	0	0
OCP Asia (Animal Exhibits)	22	10,000	0
Management of Wildlife Encounter Services	23	7,335	0
Wildlife Campaign Initiatives	24	5,000	0
CFS - Vegetable Garden	25	4,674	0
Others	26	6,000	0
AXA XL Regional Grant	27	31,304	0
		<u>64,313</u>	<u>0</u>
TOTAL FUNDS		<u>287,621</u>	<u>26,401</u>

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

Animal Concerns Research and Education Society
[UEN. T01SS0121K]

Audited Financial Statements
Financial Year Ended 31 March 2020

**STATEMENT OF CHANGES IN FUNDS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020**

	Balance at beginning of year S\$	Net expenditure for the financial year S\$	Balance at end of year S\$
2020			
Unrestricted fund			
General Fund	26,401	196,907	223,308
Restricted funds			
Farm Animal Welfare Campaign	0	0	0
OCBC Cares	0	0	0
OCP Asia (Animal Exhibits)	0	10,000	10,000
Management of Wildlife Encounter Services	0	7,335	7,335
Wildlife Campaign Initiatives	0	5,000	5,000
CFS - Vegetable Garden	0	4,674	4,674
Others	0	6,000	6,000
AXA XL Regional Grant	0	31,304	31,304
	0	64,313	64,313
Total funds	26,401	261,220	287,621
	Balance at beginning of year S\$	Net (expenditure)/ income for the financial year S\$	Balance at end of year S\$
2019			
Unrestricted fund			
General Fund	80,006	(53,605)	26,401
Restricted funds			
Farm Animal Welfare Campaign	0	0	0
OCBC Cares	19,126	(19,126)	0
	19,126	(19,126)	0
Total funds	99,132	(72,731)	26,401

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

Animal Concerns Research and Education Society
[UEN. T01SS0121K]

Audited Financial Statements
Financial Year Ended 31 March 2020

STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020

	Note	2020 S\$	2019 S\$
Cash flows from operating activities			
Net income / (expenditure) for the year		261,220	(72,731)
Adjustments for:			
Depreciation of property, plant and equipment	14	25,704	30,134
(Gain) / loss on disposal of property, plant and equipment	14	(50)	3,757
Amortisation of deferred capital grant	16	(23,941)	(23,594)
Amortisation of right-of-use asset	14	19,837	0
Utilisation of deferred income	17	(25,423)	(16,275)
Interest expense		5,297	0
Operating cash flow before changes in working capital		262,644	(78,709)
Changes in working capital			
Other receivables		(63,960)	55,825
Other payables		(12,896)	(9,762)
Contract liabilities		12,312	(22,532)
Net cash used in operating activities		198,100	(55,178)
Cash flows from investing activities			
Purchase of property, plant and equipment	14	(4,151)	(15,840)
Proceed from disposal of property, plant and equipment	14	50	6,000
Deferred capital grant received	16	4,152	4,174
Deferred income received	17	6,399	15,524
Net cash generated from investing activities		6,450	9,858
Cash flows from financing activities			
Repayment of lease liabilities		(17,533)	0
Interest expense	18	(5,297)	0
Net cash used in operating activities		(22,830)	0
Net (decrease)/increase in cash and cash equivalents		181,720	(45,320)
Cash and cash equivalents at beginning of financial year		82,474	127,794
Cash and cash equivalents at end of financial year	12	264,194	82,474

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

Animal Concerns Research and Education Society
[UEN. T01SS0121K]

Audited Financial Statements
Financial Year Ended 31 March 2020

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020

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

1. General information

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

The Society was registered on 24 May 2001 under the Societies Act and is a charity registered under the Charities Act, Chapter 37 on 11 January 2005. The Society has been accorded the Institutions of a Public Character ("IPC") status until 31 May 2020. The Society has renewed its IPC status from 1 June 2020 to 30 November 2021.

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

2. Significant accounting policies

2.1 Basis of preparation

The financial statements have been prepared in accordance with Financial Reporting Standards in Singapore ("FRSs") and the disclosure requirements of the Societies Act (Chapter 311) and Charities Act (Chapter 37). The financial statements have been prepared under the historical cost convention, except as disclosed in the accounting policies below.

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

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

2.1.1 Interpretations and amendments to published standards effective in 2019

In the current financial year, the Society has adopted all the new and revised FRS and interpretations of FRS ("INT FRS") that are relevant to its operations and effective on 1 April 2019. The adoption of the standard did not have any material effect on the financial statements.

Except for the adoption of FRS 116 Leases as described below, the adoption of these new or amended FRS and INT FRS did not result in substantial changes to the Society's accounting policies and had not material effect on the amounts reported for the current or prior financial years.

Animal Concerns Research and Education Society
[UEN. T01SS0121K]

Audited Financial Statements
Financial Year Ended 31 March 2020

2. Significant accounting policies (Cont'd)

2.1 Basis of preparation (Cont'd)

2.1.1 Interpretations and amendments to published standards effective in 2019 (Cont'd)

Adoption of FRS 116 Leases

The Society has adopted the new standard using the modified retrospective method with the date of initial application of 1 April 2019. Under this method, the standard is applied retrospectively with the cumulative effect of initially applying the standard recognised at the date of initial application as an adjustment to the opening balance of General Fund. The Society has recognised the right-of-use assets for the leases based on an amount equal to the lease liability, as a result of this, no adjustment to the opening balance of General Fund was provided at the date of initial adoption as of 1 April 2019. The Society elected to use the transition practical expedient to not assess whether a contract is, or contains a lease at 1 April 2019. Instead, the Society applied the standard only to contracts that were previously identified as leases applying FRS 17 and INT FRS 104 at the date of initial application.

Lease previously accounted for as operating leases

Prior to the adoption of FRS 116, non-cancellable operating lease payments were not recognised as liabilities in the statement of financial position. These payments were recognised as rental expenses over the lease term on a straight-line basis. The Society's accounting policy on leases after the adoption of FRS 116 is as disclosed in Note 2.12.

The Society recognised right-of-use assets and lease liabilities for those leases previously classified as operating leases, except for short-term leases and leases of low-value assets. The right-of-use assets for the leases were recognised based on an amount equal to the lease liability, adjusted for previously recognised prepaid or accrued lease payments. Lease liabilities were recognised based on the present value of the remaining lease payments, discounted using the incremental borrowing rate at the date of initial application.

The Society also applied the available practical expedients wherein it:

- Used a single discount rate to a portfolio of leases with reasonably similar characteristics;
- relied on its assessment of whether leases are onerous immediately before the date of initial application as an alternative to performing an impairment review;
- applied the short-term leases exemption to leases with lease term that ends within 12 months of the date of initial application;
- excluded the initial direct costs from the measurement of the right-of-use asset at the date of initial application; and
- used hindsight in determining the lease term where the contract contained options to extend or terminate the lease.

Based on the above, as at 1 April 2019:

- right-of-use assets of S\$110,757 were recognised and presented within property, plant and equipment; and
- lease liabilities of S\$110,757 were recognised.

Animal Concerns Research and Education Society
[UEN. T01SS0121K]

Audited Financial Statements
Financial Year Ended 31 March 2020

2. Significant accounting policies (Cont'd)

2.1 Basis of preparation (Cont'd)

2.1.1 Interpretations and amendments to published standards effective in 2019 (Cont'd)

Adoption of FRS 116 Leases (Cont'd)

The following is the reconciliation of the impact arising from initial application of the new FRS 116 on 1 April 2019 to the financial statements of the Company:

	1 April 2019 S\$ (As previously reported)	FRS 116 adjustments S\$	1 April 2019 S\$ (As restated)
<u>Statement of financial position</u>			
<u>Non-current assets</u>			
Property, plant and equipment	116,955	110,757	227,712
<u>Current liabilities</u>			
Lease liabilities	0	17,533	17,533
<u>Non-current liabilities</u>			
Lease liabilities	0	93,224	93,224

The lease liabilities as at 1 April 2019 can be reconciled to the operating lease commitments as of 31 March 2019, as follows:

	2019 S\$
Operating lease commitments as at 31 March 2019	58,977
Add: Account for option to extend the lease	68,488
	<u>127,465</u>
Incremental borrowing rate as at 1 April 2019	5.25%
Lease liabilities as at 1 April 2019	<u>110,757</u>

Animal Concerns Research and Education Society
[UEN. T01SS0121K]

Audited Financial Statements
Financial Year Ended 31 March 2020

2. Significant accounting policies (Cont'd)

2.1 Basis of preparation (Cont'd)

2.1.2 Standards issued but not yet effective

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

Description	Effective for annual periods beginning on or after
Amendments to References to the Conceptual Framework in FRS Standards	1 January 2020
Amendments to FRS 103: Definition of a Business	1 January 2020
Amendments to FRS 1 and FRS 8 Definition of Material	1 January 2020
Amendments to FRS 109, FRS 39 and FRS 107: Interest Rate Benchmark Reform	1 January 2020
Amendments to FRS 110 and FRS 28 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Date to be determined
Amendments to FRS 116: Covid-19-Related Rent Concessions	1 June 2020

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

2.2 Income recognition

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

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

Income is recognised as follows:

2.2.1 Donations

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

2.2.2 Rendering of services

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

2.2.3 Fundraising

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

2.2.4 Other income

Other income is recognised when received.

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2. Significant accounting policies (Cont'd)

2.3 Government grants

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

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

2.4 Expenditure recognition

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

2.4.1 Cost of generating funds

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

2.4.2 Cost of charitable activities

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

2.4.3 Governance and administrative costs

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

2.5 Property, plant and equipment

2.5.1 Measurement

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

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

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

2. Significant accounting policies (Cont'd)

2.5 Property, plant and equipment (Cont'd)

2.5.2 Depreciation

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

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

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

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

2.5.3 Subsequent expenditure

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

2.5.4 Disposal

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

2.6 Impairment of non-financial assets

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

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

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

2. Significant accounting policies (Cont'd)

2.6 Impairment of non-financial assets (Cont'd)

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

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

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

2.7 Financial assets

2.7.1 Classification and measurement

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

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

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

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

(i) At initial recognition

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

(ii) At subsequent measurement

Debt instruments

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

There are three subsequent measurement categories, depending on the Society's business model in managing the assets and the cash flow characteristics of the assets.

The Society managed these group of financial assets by collecting the contractual cash flow and these cash flows represented solely payment of principal and interest. Accordingly, these group of financial assets are measured at amortised cost subsequent to initial recognition.

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

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2. Significant accounting policies (Cont'd)

2.7 Financial assets (Cont'd)

2.7.2 Impairment

The Society assesses on a forward looking basis the expected credit losses associated with its debt financial assets carried at amortised cost and FVOCI. The impairment methodology applied depends on whether there has been a significant increase in credit risk. Note 15 in the financial statements details how the Society determines whether there has been a significant increase in credit risk.

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

2.7.3 Recognition and derecognition

Regular way purchases and sales of financial assets are recognised on trade date – the date on which the Society commits to purchase or sell the asset.

Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Society has transferred substantially all risks and rewards of ownership.

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

2.8 Cash and cash equivalents

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

2.9 Financial liabilities

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

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

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

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2. Significant accounting policies (Cont'd)

2.10 Other payables

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

2.11 Provisions for other liabilities and charges

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

2.12 Leases

2.12.1 These accounting policies are applied before the initial application date of FRS 116, 1 April 2019:

(a) As lessee

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

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

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

2.12.2 These accounting policies are applied on and after the initial application date of FRS 116, 1 April 2019:

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

(a) As lessee

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

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2. Significant accounting policies (Cont'd)

2.12 Leases (Cont'd)

2.12.2 These accounting policies are applied on and after the initial application date of FRS 116, 1 April 2019: (Cont'd)

(a) As lessee (Cont'd)

Right-of-use assets

The Society recognises right-of-use assets at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

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

Lease liabilities

At the commencement date of the lease, the Society recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Society and payments of penalties for terminating the lease, if the lease term reflects the Society exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Society uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g. changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

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

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2. Significant accounting policies (Cont'd)

2.12 Leases (Cont'd)

2.12.2 These accounting policies are applied after the initial application date of FRS 116, 1 April 2019: (Cont'd)

(a) As lessee (Cont'd)

Short-term leases and leases of low-value assets

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

Variable lease payments

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

2.13 Borrowing costs

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

2.14 Borrowings

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

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

2.15 Employee compensation

2.15.1 Defined contribution plans

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

2.15.2 Short-term employee benefits

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

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2. Significant accounting policies (Cont'd)

2.16 Fund

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

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

2.17 Contingencies

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

2.18 Events after the reporting date

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

3. Significant accounting judgements and estimates

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

3.1 Judgements made in applying accounting policies

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

Government grants

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

3.2 Key sources of estimation uncertainty

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

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4. Income tax

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

5. Revenue from contracts with customers

(a) Disaggregation of revenue from contracts with customers

	2020 S\$	2019 S\$
Revenue from:		
Donation		
- Tax exempt	617,606	369,872
- Non-tax exempt	214,734	137,421
Fund raising events		
- Gala Dinner	144,574	184,546
- Islandwide donation	15,734	0
- Fundraising licensed event	3,092	0
- Project	15,545	0
- Merchandise sales	10,260	0
Programme fees	15,987	9,295
Service fees	37,750	72,400
	<u>1,075,282</u>	<u>773,534</u>
Timing of transfer of services		
- At a point in time	<u>1,075,282</u>	<u>773,534</u>

(b) Contract liabilities

	2020 S\$	2019 S\$
Amounts received in advance for Gala Dinner event	<u>13,424</u>	<u>1,112</u>

(i) Income recognised in relation to contract liabilities

	2020 S\$	2019 S\$
Revenue recognised in current period that was included in contract liabilities balance at the beginning of the year	<u>1,112</u>	<u>23,644</u>

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

Significant changes in contract liabilities mainly due to more income collected in advance for Gala Dinner for the subsequent year.

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6. Donations

	2020								2019		
	Unrestricted fund	Restricted funds							Unrestricted fund	Restricted funds	Total unrestricted and restricted funds
	General fund	OCP Asia (Animal Exhibits)	Management of Wildlife Encounter Svcs	Wildlife Campaign Initiatives	CFS - Vegetable Garden	Others	AXA XL Regional Grant	Total unrestricted and restricted funds	General fund	OCBC Cares	Total unrestricted and restricted funds
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
Tax deductible donations											
<u>Voluntary income</u>											
Donations	590,606	10,000	0	5,000	0	12,000	0	617,606	369,872	0	369,872
<u>Activities for generating funds</u>											
Fund raising income	140,037	0	0	0	0	0	0	140,037	144,731	0	144,731
	730,643	10,000	0	5,000	0	12,000	0	757,643	514,603	0	514,603
Non-tax deductible donations											
<u>Voluntary income</u>											
Donations	209,734	0	0	0	5,000	0	0	214,734	137,421	0	137,421
<u>Activities for generating funds</u>											
Fund raising income	49,168	0	0	0	0	0	0	49,168	39,815	0	39,815
	258,902	0	0	0	5,000	0	0	263,902	177,236	0	177,236
	989,545	10,000	0	5,000	5,000	12,000	0	1,021,545	691,839	0	691,839

The donations were allocated as follows:

	2020 S\$	2019 S\$
Donations	832,340	507,293
Fund raising income	189,205	185,546
	1,021,545	691,839

During the financial year, the Society issued tax-deductible receipts, for donations totalling S\$769,313 (2019: S\$508,532) pursuant to its Institutions of a Public Character ("IPC") status.

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7. Fees

	2020								2019		
	Unrestricted fund	Restricted funds							Unrestricted fund	Restricted funds	Total unrestricted and restricted funds
	General fund	OCP Asia (Animal Exhibits)	Management of Wildlife Encounter Svcs	Wildlife Campaign Initiatives	CFS - Vegetable Garden	Others	AXA XL Regional Grant	Total unrestricted and restricted funds	General fund	OCBC Cares	Total unrestricted and restricted funds
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
Programme fees	15,987	0	0	0	0	0	0	15,987	9,295	0	9,295
Service fees	37,750	0	0	0	0	0	0	37,750	72,400	0	72,400
	53,737	0	0	0	0	0	0	53,737	81,695	0	81,695

8. Grants

	2020								2019		
	Unrestricted fund	Restricted funds							Unrestricted fund	Restricted funds	Total unrestricted and restricted funds
	General fund	OCP Asia (Animal Exhibits)	Management of Wildlife Encounter Svcs	Wildlife Campaign Initiatives	CFS - Vegetable Garden	Others	AXA XL Regional Grant	Total unrestricted and restricted funds	General fund	OCBC Cares	Total unrestricted and restricted funds
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
Farm Animal Welfare Camp	(4,109)	0	0	0	0	0	0	(4,109)	0	0	0
Mgmt of Wildlife Encounters Svcs	0	0	56,000	0	0	0	0	56,000	0	0	0
AXA XL Regional Grant	0	0	0	0	0	0	31,304	31,304	0	0	0
	(4,109)	0	56,000	0	0	0	31,304	83,195	0	0	0

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9. Animal protection programme expenses

	2020							2019		
	Unrestricted fund	Restricted funds						Unrestricted fund	Restricted funds	Total unrestricted and restricted funds
	General fund S\$	OCP Asia (Animal Exhibits) S\$	Management of Wildlife Encounter Svcs S\$	Wildlife Campaign Initiatives S\$	CFS - Vegetable Garden S\$	Others S\$	AXA XL Regional Grant S\$	General fund S\$	OCBC Cares S\$	Total unrestricted and restricted funds S\$
Campaigns										
Local expenses	976	0	6,050	0	0	0	0	8,421	129	8,550
Salary	96,457	0	36,346	0	0	0	0	133,910	0	133,910
Staff development and training	2,993	0	0	0	0	0	0	0	0	0
CPF contributions and SDL	16,650	0	6,269	0	0	0	0	23,109	0	23,109
Depreciation of property, plant and equipment	1,391	0	0	0	0	0	0	7,099	0	7,099
Loss on disposal of motor vehicle	0	0	0	0	0	0	0	3,720	0	3,720
Miscellaneous	1,850	0	0	0	0	0	0	425	0	425
	120,317	0	48,665	0	0	0	0	176,684	129	176,813
Education and community outreach										
Local expenses	18,105	0	0	0	0	0	0	12,107	604	12,711
Foreign worker levy	0	0	0	0	0	0	0	853	0	853
Salary	81,542	0	0	0	0	0	0	90,386	16,198	106,584
Staff development and training	33	0	0	0	0	0	0	0	0	0
CPF contributions and SDL	13,705	0	0	0	0	0	0	13,283	2,157	15,440
Depreciation of property, plant and equipment	10,300	0	0	0	0	0	0	10,300	0	10,300
Project expenses	7,513	0	0	0	0	0	0	4,835	0	4,835
Miscellaneous	3,164	0	0	0	0	0	0	209	0	209
	134,362	0	0	0	0	0	0	150,932	18,959	150,932

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9. Animal protection programme expenses (Cont'd)

	2020							2019		
	Unrestricted fund	Restricted funds						Unrestricted fund	Restricted funds	Total unrestricted and restricted funds
	General fund S\$	OCP Asia (Animal Exhibits) S\$	Management of Wildlife Encounter Svcs S\$	Wildlife Campaign Initiatives S\$	CFS - Vegetable Garden S\$	Others S\$	AXA XL Regional Grant S\$	General fund S\$	OCBC Cares S\$	Total unrestricted and restricted funds S\$
Wildlife rescue										
Local expenses	104,065	0	0	0	326	0	0	146,355	0	146,355
Foreign worker levy	5,959	0	0	0	0	0	0	9,325	0	9,325
Salary	245,163	0	0	0	0	6,000	0	245,452	0	245,452
Staff development and training	1,612	0	0	0	0	0	0	0	0	0
CPF contributions and SDL	36,209	0	0	0	0	0	0	34,701	0	34,701
Depreciation of property, plant and equipment	12,550	0	0	0	0	0	0	12,435	0	12,435
Amortisation of right-of-use asset	19,837	0	0	0	0	0	0	0	0	0
Miscellaneous	37,241	0	0	0	0	0	0	3,832	0	3,832
	462,636	0	0	0	326	6,000	0	452,100	0	452,100
Total cost of charitable activities	717,315	0	48,665	0	326	6,000	0	760,757	19,088	779,845

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10. Administrative expenses

	2020							2019		
	Unrestricted fund	Restricted funds						Unrestricted fund	Restricted funds	Total unrestricted and restricted funds
	General fund	OCP Asia (Animal Exhibits)	Management of Wildlife Encounter Svcs	Wildlife Campaign Initiatives	CFS - Vegetable Garden	Others	AXA XL Regional Grant	General fund	OCBC Cares	
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
Accounting fee	30,559	0	0	0	0	0	0	27,991	0	27,991
Audit fee	8,945	0	0	0	0	0	0	4,500	0	4,500
Bank charges	12,907	0	0	0	0	0	0	9,344	0	9,344
CPF contributions and SDL	6,095	0	0	0	0	0	0	5,486	0	5,486
Depreciation of property, plant and equipment	1,463	0	0	0	0	0	0	300	0	300
Loss on disposal of property plant and equipment	0	0	0	0	0	0	0	37	0	37
Medical expenses	231	0	0	0	0	0	0	16	0	16
Miscellaneous expenses	30,269	0	0	0	0	0	0	27,840	3	27,843
Salary	35,317	0	0	0	0	0	0	31,808	0	31,808
Staff development and training	3	0	0	0	0	0	0	0	0	0
Telecommunications	1,415	0	0	0	0	0	0	1,283	0	1,283
Transport	59	0	0	0	0	0	0	53	0	53
Interest expense on lease liabilities	5,297	0	0	0	0	0	0	0	0	0
	<u>132,560</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>108,658</u>	<u>3</u>	<u>108,661</u>

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11. Staff costs

	2020 S\$	2019 S\$
Salaries	500,825	517,754
Staff development and training	4,641	0
CPF contributions and SDL	78,928	78,736
	<u>584,394</u>	<u>596,490</u>
The staff costs were allocated as follows:		
• Cost of charitable activities	542,979	559,196
• Governance and administrative costs	41,415	37,294
	<u>584,394</u>	<u>596,490</u>

12. Cash and cash equivalents

	2020 S\$	2019 S\$
Cash at bank	<u>264,194</u>	<u>82,474</u>

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

13. Other receivables

	2020 S\$	2019 S\$
Other receivables	33,803	31,730
Grant receivable – Job Support Scheme	47,871	0
Deposits	36,101	25,981
Prepayments	17,287	13,391
	<u>135,062</u>	<u>71,102</u>

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

The Jobs Support Scheme (JSS) provides wage support to employers to help them retain their local employees' (Singapore citizens and Permanent Residents) during this period of economic and pandemic uncertainty. JSS payouts are intended to offset local employees wages and help protect their jobs.

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

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

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14. Property, plant and equipment

	Motor vehicles S\$	Office and other equipment S\$	Film equipment S\$	Furniture and fixtures S\$	Quarantine assets S\$	Right-of- use assets S\$	Total S\$
Cost							
At 1 April 2018	257,800	32,202	3,506	20,053	9,951	0	323,512
Additions	0	15,840	0	0	0	0	15,840
Disposal	(64,800)	(18,446)	0	0	0	0	(83,246)
At 31 March 2019	193,000	29,596	3,506	20,053	9,951	0	256,106
Effects of adopting FRS 116	0	0	0	0	0	110,757	110,757
At 1 April 2019 (restated)	193,000	29,596	3,506	20,053	9,951	110,757	366,863
Additions	0	4,151	0	0	0	0	4,151
Disposal	0	0	(3,506)	0	0	0	(3,506)
Written off	0	(329)	0	0	0	0	(329)
At 31 March 2020	193,000	33,418	0	20,053	9,951	110,757	367,179
Accumulated depreciation							
At 1 April 2018	119,832	29,164	3,506	20,053	9,951	0	182,506
Depreciation charge	25,240	4,894	0	0	0	0	30,134
Disposal	(55,080)	(18,409)	0	0	0	0	(73,489)
At 31 March 2019	89,992	15,649	3,506	20,053	9,951	0	139,151
Depreciation charge	19,300	6,404	0	0	0	19,837	45,541
Disposal	0	0	(3,506)	0	0	0	(3,506)
Written off	0	(329)	0	0	0	0	(329)
At 31 March 2020	109,292	21,724	0	20,053	9,951	19,837	180,857
Carrying amount							
31 March 2019	103,008	13,947	0	0	0	0	116,955
31 March 2020	83,708	11,694	0	0	0	90,920	186,322

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

The breakdown of depreciation charges as follows:

	2020 S\$	2019 S\$
Under General Fund:		
- Animal protection programme expenses		
Campaign	1,391	7,099
- Education and community outreach	10,300	10,300
- Wildlife rescue	32,387	12,435
- Administrative expenses	1,463	300
	<u>45,541</u>	<u>30,134</u>

15. Other payables

	2020 S\$	2019 S\$
Accrued expenses	31,823	26,531
Advance from a supporter	0	50,000
Other payables	19,111	35,170
Deferred grant income – Job Support Scheme	<u>47,871</u>	<u>35,170</u>
	<u>98,805</u>	<u>111,701</u>

Advance from a supporter is unsecured, non-interest bearing and repayable upon demand. This advance was obtained to fund the operating activities of the Society. Advanced was converted into donation during the year.

The deferred grant income – Jobs Support Scheme (JSS) will be recognised as a grant income, on a systematic basis, over the estimated 10 months of economic uncertainty till January 2021 in which the entity recognises the related salary costs.

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

16. Deferred capital grant

	2020 S\$	2019 S\$
At beginning of financial year	111,883	131,303
Deferred capital grant received	4,152	4,174
Amortisation of deferred capital grant	<u>(23,941)</u>	<u>(23,594)</u>
At end of financial year	<u>92,094</u>	<u>111,883</u>

In 2020, the Society received a brand new fluid warmer and syringe pump for the wildlife rescue purposes. The cost of the office equipment purchased has been capitalised under property, plant and equipment (Note 13).

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

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17. Deferred income

This relates to donations received for the rescue van – GBF8590E. This deferred income is to recognised as income in subsequent accounting periods when the maintenance expenses incurred for the rescue van. During the year, there are repair and maintenance expenses incurred for the rescue van amounting to S\$25,423 (2019: S\$16,275) and this was utilised against the deferred income account.

	2020 S\$	2019 S\$
At beginning of financial year	19,434	20,185
Deferred income received	6,399	15,524
Utilisation of deferred income	(25,423)	(16,275)
At end of financial year	<u>410</u>	<u>19,434</u>

18. Lease liabilities

	2020 S\$	2019 S\$
Current	18,475	0
Non-current	<u>74,749</u>	<u>0</u>
	<u>93,224</u>	<u>0</u>

Amount recognised in profit or loss:

	2020 S\$
Depreciation of right-of-use assets	19,837
Interest expense on lease liabilities	<u>5,297</u>
Total amount recognised in profit or loss	<u>25,134</u>

Total cash outflow:

The Society had total cash outflows for leases of S\$22,830 in 2020.

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

	1 April 2019 S\$	Addition S\$	Cash flows S\$	Non-cash changes		31 March 2020 S\$
				Accretion of interests S\$	Other S\$	
Liabilities						
Lease liabilities						
- current	17,533	0	(22,830)	5,297	18,475	18,475
- non-current	<u>93,224</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(18,475)</u>	<u>74,749</u>

19. General Fund

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

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20. Farm Animal Welfare Campaign

The fund is partnership between Humane Society International ("HSI") and the Society for Farm Animal Welfare Campaign in Singapore. The grant is awarded for the purpose of recruit and train a Farm Animal Welfare campaign coordinator for an HSI-funded program based in Singapore. The program is completed in 31 March 2019. The outstanding grant amount of \$4,109 was not disbursed as there was a portion that was not finished which resulted in the agreement not being fully satisfied. ACRES and HSI agreed that the remaining funds would not be owed.

	2020 S\$	2019 S\$
At beginning of financial year	0	0
Less: Over-accrued Receipts	0	0
Less: Expenditures for the year	0	0
At end of financial year	<u>0</u>	<u>0</u>

21. OCBC Cares

The fund is grant from OCBC Ltd for the purpose of to support the project "Humane Education in Human-Wildlife Coexistence" which aims to engage with schools and community clubs for a strategic long-term partnership, to empower the youths to be catalysts in the animal protection movement, to increase awareness about the common wild animals in Singapore and on how to behave while encountering a wild animal, to change the perception of the wild animals and promote human-wildlife coexistence, to reduce the feeding of wildlife and decrease number of animals being injured by humans. The project has completed in 31 October 2018.

	Note	2020 S\$	2019 S\$
At beginning of financial year		0	19,126
Add: Receipts	8	0	0
Less: Expenditures for the year	9	<u>0</u>	<u>(19,126)</u>
At end of financial year		<u>0</u>	<u>0</u>

22. OCP Asia (Animal Exhibits)

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

23. Management of wildlife encounter services

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

24. Wildlife campaign initiatives

This fund is a donation from Hong Leong foundation to support wildlife campaign initiatives for an outreach event which will be held only in 2021 due to Covid situation.

25. CFS – Vegetable Garden

This fund is a donation from the Community Foundation of Singapore. It is to be used for the ACRES Vegetable Garden. The local vegetables grown are used to feed the animals under ACRES's care.

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26. Other restricted fund

This fund is a donation by Dr Umapathi N Thirugnanam to fund the increase in salary for Deputy Chief Executive Kalai Vanan S/O Balakrishnan for 1 year.

27. AXA XL Regional Grant

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

28. Operating lease commitment

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

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

	2020 S\$	2019 S\$
Rental of premises		
Not later than one year	0	22,830
More than one year but not more than five years	0	36,147
	<u>0</u>	<u>58,977</u>

As disclosed in Note 2.1.1, the Company has adopted FRS 116 on 1 April 2019. These lease payments have been recognised as right-of-use assets and lease liabilities in the statement of financial position as at 31 March 2020, except for short-term and low-value assets.

29. Related party transactions

(a) Related party transactions and balances

There was no transaction between the Society and related party for the financial years ended 31 March 2020 and 31 March 2019.

(b) Compensation of key management personnel

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

	2020 S\$	2019 S\$
<u>Executives' remuneration</u>		
Salaries, allowance and bonuses	116,180	111,788
CPF and SDL contributions	19,751	19,276
	<u>135,931</u>	<u>131,064</u>
	Number of key personnel	Number of key personnel
No. of executives of the Society in remuneration bands:		
- Below S\$100,000	<u>3</u>	<u>3</u>

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

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30. Financial instruments

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

	2020 S\$	2019 S\$
Financial assets		
Cash and cash equivalent	264,194	82,474
Other receivables (excluding prepayments)	117,775	57,711
	<u>381,969</u>	<u>140,185</u>
Financial liabilities		
Other payables (excluding advance income)	50,934	111,701
Lease liabilities	93,224	0
	<u>144,158</u>	<u>111,701</u>

31. Financial risk management

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

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

30.1 Credit risk

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

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

31.2 Liquidity risk

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

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

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31. Financial risk management (Cont'd)

31.2 Liquidity risk (Cont'd)

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\$
2020			
Financial assets			
Cash and cash equivalents	264,194	0	264,194
Other receivables (excluding prepayments)	117,775	0	117,775
	<u>381,969</u>	<u>0</u>	<u>381,969</u>
Financial liabilities			
Other payables	(50,934)	0	(50,934)
Lease liabilities	(22,830)	(81,806)	(104,636)
	<u>(73,764)</u>	<u>(81,806)</u>	<u>(155,570)</u>
Net financial assets	<u>308,205</u>	<u>(81,806)</u>	<u>226,399</u>
2019			
Financial assets			
<u>Loans and receivables</u>			
Cash and cash equivalents	82,474	0	82,474
Other receivables (excluding prepayments)	57,711	0	57,711
	<u>140,185</u>	<u>0</u>	<u>140,185</u>
Financial liabilities			
Other payables	(111,701)	0	(111,701)
Net financial assets	<u>28,484</u>	<u>0</u>	<u>28,484</u>

31.3 Interest rate risk

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

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

Sensitivity analysis for interest rate risk

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

	2020 S\$	2019 S\$
Fixed rate instruments		
<u>Financial liabilities</u>		
Lease liabilities	<u>18,475</u>	<u>0</u>

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31. Financial risk management (Cont'd)

31.3 Interest rate risk (Cont'd)

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

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

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

32. Fair values

As at 31 March 2020, 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.

33. Fund raising expenses

	2020 S\$	2019 S\$
Total fund raising income and sponsorship	189,205	184,546
Total direct costs of fund raising expenses	<u>37,470</u>	<u>39,350</u>
Percentage of direct fund raising expenses over fund raising income and sponsorship	<u>20%</u>	<u>21%</u>

34. Management of conflict of interest

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

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

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35. Reserve position and policy

The Society's reserve position (excluding non-current assets) for financial year ended 31 March 2020 is as follows:

		2020	2019	Increase/ (decrease)
		S\$'000	S\$'000	%
A	Unrestricted Fund			
	General Fund	223	26	758
B	Restricted Funds			
	Farm Animal Welfare Campaign	0	0	0
	OCBC Cares	0	0	0
	OCP Asia (Animal Exhibits)	10	0	N/A
	Management of Wildlife Encounter Services	7	0	N/A
	Wildlife Campaign Initiatives	5	0	N/A
	CFS - Vegetable Garden	5.1	0	N/A
	Others	6	0	N/A
	AXA XL Regional Grant	31	0	N/A
C	Endowment Fund	N/A	N/A	N/A
D	Total Funds	287	26	1004
E	Total Annual Operating Expenditure	971	928	5
F	Ratio of Funds to Annual Operating Expenditure (A/E)	0.23	0.03	

Reference:

- C. An endowment fund consists of assets, funds or properties, which are held in perpetuity, which produce annual income flow for a foundation to spend as grants.
- D. Total Funds include unrestricted, restricted/ designated and endowment funds.
- E. Total Annual Operating Expenditure includes expenses related to Cost of Generating Funds, Cost of Charitable Activities and Governance and Administration costs.

The Society's Reserve Policy is as follows:

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

36. Events after the reporting period

An outbreak of COVID-19 (Coronavirus Disease 2019) had been reported in China on 31 December 2019. At the date of these financial statements, while the outbreak has been most severe in Asia, it has spread to various regions around the world, including Australia, Europe, Middle East and the United States of America. While the full impact to the Society cannot be quantified reliably, the Society's performance subsequent to the reporting period is likely to be negatively impacted as a result of regional and global travel restrictions, quarantine and/or illness of employees, loss of customers, supply chain disruptions, and other forms of interruptions to business.

37. Authorisation of financial statements

The financial statements for the financial year ended 31 March 2020 were authorised for issue in accordance with a resolution of the Management Committee on