

**Wildlife At Risk**

Statement of receipts and payments for the  
year ended 30 June 2009

**KPMG'S COPY**



## **PRESIDENT'S STATEMENT**

### **Background**

Wildlife At Risk (WAR) is dedicated to protecting the biodiversity of Vietnam by combating the illegal wildlife trade, raising environmental awareness and promoting the conservation of endangered species and their habitats.

WAR is a non-profit organization, registered in Delaware on 5<sup>th</sup> October 2003. It is based in Ho Chi Minh City ("HCMC") and active throughout the southern provinces of Vietnam.

Vietnam's wildlife faces a desperate fight for survival in the 21<sup>st</sup> century. Without urgent intervention, many of the country's endangered species will soon be wiped out. They are being driven to extinction by habitat loss, hunting, pollution and, above all, the flourishing illegal wildlife trade. WAR aims to reduce the pressure on Vietnam's threatened biodiversity by helping to build local capacity to implement legislation, raise environmental awareness and develop alternatives to the unsustainable exploitation of natural resources.

Responding to specific priorities identified by local government, and working with appropriate specialists and project partners, WAR focuses on three interlocking themes:

- Enforcement – Action to reduce the exploitation of endangered species and to support the confiscation, rehabilitation and possible release of illegal traded wildlife;
- Raising awareness – Influencing behaviour, changing attitudes to wildlife and promoting sustainable use of natural resources; and
- Protection in the wild – In situ conservation to safeguard specific endangered species and their habitats.

## **WAR ANNUAL REVIEW 2008-09**

### **Overview**

Following the successful operation of projects in the last 5 years, WAR continued to develop several ambitious projects in 2008-2009 and to make significant progress in its efforts to raise the profile of Vietnam's threatened species and habitats. Annual project expenditure is approximately USD600,000.

A key development during the past year was development of rescue facilities and operating the facilities with international standards. During this year, WAR maintains its cooperation with the Free the Bears fund (FTB), an international conservation organisation for bears operating 2 main bear sanctuaries in the South of Vietnam: One sanctuary is located at Kien Giang Province in the Mekong Delta. The other one is located at Cat Tien National Park. The sanctuaries were started to operate from October 2008 with respect to the one at the Cat Tien National Park. The Kien Giang sanctuary will begin its operations in July 2009. The sanctuaries not only serve as rescue facilities, but also as tourist sites to attract the general public and students to learn and/or explore more about nature and the need for its conservation.

WAR continued to build on its positive relationships with the Forestry Protection Department (FPD) in HCMC and throughout Vietnam, as well as with the Kien Giang Union of Friendship Organisation (KUFO). In addition, WAR received support from international experts for several biological surveys on the subjects of conservation and biodiversity protection. Results on the surveys in forms of technical reports and photos, slide show and/or articles contribute directly to science and local communities through information released on the WAR website, local newspapers, and scientific articles in special international magazines.

### **Enforcement**

The 1<sup>st</sup> rescue facility in the South of Vietnam, the Cu Chi Wildlife Rescue Centre (CCWRC), is operating usefully and efficiently in the region of Ho Chi Minh City and neighbouring provinces. Many endangered wildlife species have passed through this Centre before being returned back to their wild habit in protected areas in Vietnam. This activity of rescuing animal is also due to the efforts of WAR's partner, FPD-HCMC, which confiscates illegal wildlife in the urban areas. The battle against the illegal wildlife trade continues to post a challenge to WAR and its partner.

This year, not only turtles and tortoises dominate the species list assisted at the CCWRC. The overall group of reptiles helped include the above species as well as snakes, lizards, which now have become more common "guests" of the CCWRC. The populations of endangered reptiles are nose-diving as a direct result of unsustainable and illegal harvesting for the pets and the restaurant trade. FPD continues to confiscate, and WAR nurture, large quantities of these animals from illegal traders.



In addition to the numerous turtle species, other wildlife that passed through, or was accommodated at the CCWRC during the year included: pygmy lorises, gibbons, monitor lizards and water dragons, pythons, sun bears, birds of prey and pangolins.

WAR supporters have already joined the multinational conservationist network and made a valuable contribution to the campaign to help preserve the bio diversity of Vietnam. Large carnivores such as bears and leopards have also become special guests of the CCWRC. The CCWRC and the FPD are requested to rescue these animals by higher level local authorities. Again, this reflects the recognition the CCWRC receives from local authorities. Rescuing and nurturing the animals before returning many to the wild demands a lot of WAR resources. WAR is therefore now calling for more support from outside supports to help it save Vietnam's endangered species.

In the past year, WAR's Mobile Team Project focused on combating the illegal trading of wildlife in the streets within HCMC. It has been successful in cancelling out several hotspots of illegal wildlife trade on the City's streets. Checks on restaurants and wildlife farms are the second target of the mobile team for this year of 2008-2009.

One of significant impacts for enforcement is operating the Cat Tien Bear Sanctuary and the cooperation between the Sanctuary and the CCWRC on transferring animals to closer sites near the forests. At least four sun bears have been moved to Cat Tien to free space at the CCWRC, and also to provide bigger and better facilities for the animals that are available at Cat Tien. This also involves a close connection between two government agencies, FPD-HCMC and the park authority on informing, confiscating, and rescuing animals that are illegally traded or displayed in the City. More than three cases of successful cooperation between the agencies have occurred through the important focal point of the CCWRC.

Previously direct assistance with respect to medicine, food and development of a facility for a bear sanctuary in the Cat Tien National Park was provided by WAR-FTB. This year the support was upgraded by way of a new bear house, volunteers, and expanding construction activities to meet the demand for housing rescued bears at the Cat Tien site. The other support given last year still remains. This is one of the most cost-effective projects undertaken by WAR in Vietnam.

### **Raising Awareness**

The CCWRC and the Cat Tien Bear Sanctuary are the two main targets for WAR to raise public awareness. The CCWRC currently attracts regular visits from international schools based in Ho Chi Minh City and from several tourist companies. These visits boost the interest and awareness of the local community. They also present a model for learning to new generations via WAR's "Live and Think" with nature awareness program.



The Cat Tien Bear Sanctuary is a visual site to show visitors how large carnivores such as bears live in the wild. The animals' activities of swimming, climbing trees, hiding in bushes, wild behaviour in searching for and finding fruit, can be observed from a safe distance for both sides, animal and human. Learning directly by observing is an efficient method for both children and adults. Films or images have some effect on raising public awareness about the need to conserve nature; however, WAR believes this Sanctuary approach, where people can actually see the bears in the semi wild, is one of the best ways to demonstrate the need to protect endangered wildlife.

Currently, a children's magazine, BAO RUA VANG, has an interest in reporting WAR's activities at the CCWRC and cooperates with WAR on launching articles for children every month on topics about nature. WAR's logo and its slogans calling for the new generation of Vietnam to protect the natural environment will be displayed in this nation-wide children's magazine. WAR will continue to expand its mission of public awareness in the following year.

At the end of 2008, WAR launched a marine awareness event at Con Dao Island to raise public awareness about the need to protect endangered marine species. Due to limitations of resources, however, and the lengthy administrative procedures needed to expand WAR's geographical area of operations, the Marine Project at Con Dao Island was closed at the end of June 2009. However, the Project has left a lasting legacy for the local community to wake up to its responsibility towards conserving nature.

### **Protection in the Wild**

The Phu Quoc National Park remains the main focus of WAR's conservationist work in the southern-most region, which is now in its fourth year. This year 2008-2009 another herpetological survey of terrestrial reptile and amphibian was conducted with support from American experts. This undertaking cost the equivalent of USD25,000 contributed directly to the Project in kind by the expertise from international specialists. The result of the survey has led to the expansion of the list of reptiles and amphibians known to be on the Island. In addition some new small carnivores have been recorded. The survey's findings are not only of value to science, but information about the findings will be passed on to tourists and the local people to raise their awareness of the need to conserve nature of Phu Quoc Island. In the context of the new launching biodiversity law of Vietnam, the finding of the new species is an important step towards supporting greater enforcement efforts.

A checklist and an illustrated book of fresh-water fish and orchids of Phu Quoc Island are currently under review from outside experts. The results, when published, will be landmarks of WAR's contributions to knowledge on the nature of the Island and of Vietnam. WAR has become recognised as a resource of information on the natural environment of Phu Quoc Island by the National Park and other local agencies. WAR's expert has now been invited to review and contribute comments on the results of several provincial research projects. WAR also provides some direct training to local people in order to develop the human resources for conservation for the Island. This training task is yet another of the long term challenges for WAR.

## Human Resources

More staff have been recruited by WAR and assigned into the newly developed rescue facilities that now span from the Mekong Delta to the Southeast region of Vietnam. WAR policy is to train and give greater responsibility to local Vietnamese staff in the coming year and concentrate on mentoring local partners on site to ensure the long term sustainability of the currently operating projects.



Nguyen Vu Khoi  
CEO  
Wildlife At Risk (WAR)

On behalf of  
The Trustee of WAR  
Dominic Scriven, OBE



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## **INDEPENDENT AUDITORS' REPORT**

### **To the Management of Wildlife At Risk**

#### **Scope**

We have audited the statement of receipts and payments ("the statement") of Wildlife At Risk for the year ended 30 June 2009. The statement is the responsibility of Wildlife at Risk's management. Our responsibility is to express an opinion on this statement based on our audit.

We conducted our audit in accordance with International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance that the statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1(a), the accompanying statement is prepared in accordance with the cash receipts and disbursements basis, a basis of accounting other than International Financial Reporting Standards.

#### **Audit opinion**

In our opinion, the statement of receipts and payments presents fairly, in all material respects, the funds received and payments made by Wildlife At Risk for the year ended 30 June 2009 in accordance with the accounting policies set out in Notes 1.

*KPMG Limited*

**KPMG Limited**

Vietnam

Investment Certificate No: 011043000345

Ho Chi Minh City,

30 SEP 2009



**Wildlife At Risk****Statement of receipts and payments for the year ended 30 June 2009**

		2009 USD	2008 USD
<b>Receipts</b>			
Receipts from donors	2	647,865	418,761
<b>Total receipts</b>		<b>647,865</b>	<b>418,761</b>
<b>Payments</b>			
Office and administration expenditures		(53,476)	(55,442)
Project expenditure	3	(594,967)	(312,054)
Advance		(14,122)	(2,941)
<b>Total payments</b>		<b>(662,565)</b>	<b>(370,437)</b>
<b>(Deficits)/surplus of receipts over payments for the year</b>		<b>(14,700)</b>	<b>48,324</b>
<b>Surplus of receipts over payments b/f</b>		<b>74,506</b>	<b>26,182</b>
<b>Surplus of receipts over payments c/f</b>		<b>59,806</b>	<b>74,506</b>

Prepared by:

Huynh Thi Nhu Lien  
Chief Accountant

Approved by:

Nguyen Vu Khoi  
Chief Executive Officer

30 SEP 2009



## **Wildlife At Risk**

### **Notes to the statement of receipts and payments for the year ended 30 June 2009**

These notes form an integral part of, and should be read in conjunction with the accompanying statement of receipts and payments.

#### **1. Summary of significant accounting policies**

The following significant accounting policies have been adopted by Wildlife At Risk in the preparation of this statement.

##### **(a) Basis of preparation**

The statement of receipts and payments, expressed in United States Dollars ("USD"), has been prepared in accordance with the cash receipts and disbursements basis. This is a basis of accounting that is designed to meet the requirements of Wildlife at Risk; it is not designed to produce a statement of receipts and payments that is compatible with International Financial Reporting Standards. On this basis, income is recognised when received rather than when earned; advances to project staff are recorded as expenditure when the advances are liquidated; other expenditure is recognised when paid rather than when incurred.

##### **(b) Foreign currency transactions**

Transactions in currencies other than USD during the year have been translated into USD at the rates approximating those ruling at the transaction dates.

##### **(c) Non-expendable equipment**

The cost of non-expendable equipment is charged to expenditure upon acquisition.

**Wildlife At Risk****Notes to the statement of receipts and payments for the year ended 30 June 2009****2. Receipts from donors**

All funds received during the year were made available by:

	<b>2009 USD</b>	<b>2008 USD</b>
Mr. Dominic Scriven, the President of Wildlife at Risk	521,874	366,549
Free the Bear fund Inc.	105,000	-
International Schools in HCMC	490	1,768
HSBC bank	6,049	-
Norfolk Development Group	6,437	-
Star Corporate Vietnam	2,000	-
Aawolf Vietnam	2,000	-
Donation from British Business Group Vietnam	-	2,980
Donation from Individual	-	21,073
Other	4,015	26,391
	<b>647,865</b>	<b>418,761</b>

**3. Project expenditures**

	<b>2009 USD</b>	<b>2008 USD</b>
Enforcement	417,871	158,061
Awareness	19,576	37,530
Conservation	157,520	116,463
	<b>594,967</b>	<b>312,054</b>

Included in the project expenditures were merchandise inventories costing USD3,305 (2008: USD15,056) which were traded and used as a source of donation. These merchandise inventories were not fully sold during the year and the remaining balance as at 30 June 2009 was USD7,588 (2008: USD8,575).

Included in the project expenditures were contributions of USD393,238 (2008: USD362,303) from Mr. Dominic Scriven, the president of Wildlife at Risk.

## **Wildlife At Risk**

### **Notes to the statement of receipts and payments for the year ended 30 June 2009**

#### **4. Other supplementary information**

The information disclosed in Appendix A to E represent the donations received and expenditures incurred from 1 January 2009 to 30 June 2009 on various projects carried out by Wildlife At Risk and these Appendixes do not form part of the statement of receipts and payment for the year ended 30 June 2009.



**Wildlife At Risk  
Cu Chi Center Project**

**1. Receipts from donors**

	From 1 January 2009 to 30 June 2009 USD
Mr. Dominic Scriven, the President of Wildlife at Risk	58,228
Norfolk Development Group	6,437
HSBC bank	6,049
International Schools in HCMC	490
Donation from Individual	2,095
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	<b>73,299</b>
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**2. Project expenditures**

	From 1 January 2009 to 30 June 2009 USD
Construction	16,266
Equipment	2,628
Medicine	1,042
Food	8,708
Staff expense	28,532
Administration expense	7,966
Others	8,157
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	<b>73,299</b>
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## Appendix B

### Wildlife At Risk Mobile Team Project

#### 1. Receipts from donor

From  
1 January 2009  
to 30 June 2009  
USD

Mr. Dominic Scriven, the President of Wildlife at Risk

7,839

#### 2. Project expenditures

From  
1 January 2009  
to 30 June 2009  
USD

Equipment

473

Operating expense

1,463

Employee cost

4,607

Administration expense

945

Others

351

7,839

**Wildlife At Risk  
Cat Tien Bear Sanctuary Project**

**1. Receipts from donors**

**From  
1 January 2009  
to 30 June 2009  
USD**

Mr. Dominic Scriven, the President of Wildlife at Risk	15,000
Free the bear fund Inc.	10,000
Other individuals and organisations	519
	<hr/>
	<b>25,519</b>
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**2. Project expenditures**

**From  
1 January 2009  
to 30 June 2009  
USD**

Construction	12,373
Equipment	2,912
Medicine	79
Food for bears	7,631
Staff expense	56
Administration expense	3,310
Others	3,043
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	<b>29,404</b>
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**Wildlife At Risk  
Mekong Bear Sactuary Project**

**1. Receipts from donors**

	From 1 January 2009 to 30 June 2009 USD
Mr. Dominic Scriven, the President of Wildlife at Risk	30,000
Free the bear fund Inc.	20,000
Other individuals and organisations	7,221
	<hr/>
	<b>57,221</b>
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**2. Project expenditures**

	From 1 January 2009 to 30 June 2009 USD
Construction	32,620
Equipment	5,513
Staff expense	9,139
Administration expense	8,904
Others	6,512
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	<b>62,688</b>
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**Wildlife At Risk  
Phu Quoc Project****1. Receipts from donor**

**From  
1 January 2009  
to 30 June 2009  
USD**

Mr. Dominic Scriven, the President of Wildlife at Risk

18,434

**2. Project expenditures**

**From  
1 January 2009  
to 30 June 2009  
USD**

Staff expense	6,471
Administration expense	1,789
Surveying tools	3,131
Transporting expense	5,296
Others	1,747

**18,434**

