

WAR

WILDLIFE AT RISK



Wildlife At Risk
Statement of receipts
and payment for the year ended
30 June 2017

www.wildlifeatrisk.org

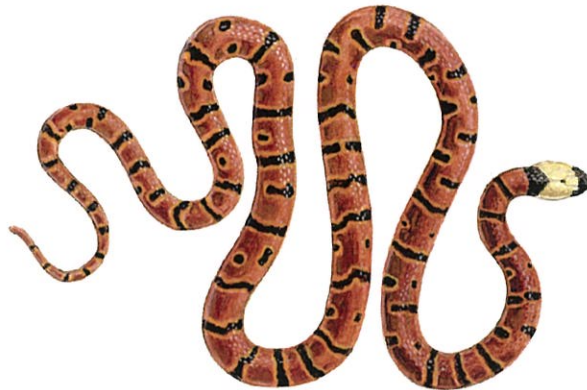
PRESIDENT'S STATEMENT

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 organisation, registered in Delaware on 5th October 2003. It is based in Ho Chi Minh City and active throughout the southern provinces of Vietnam.

Vietnam's wildlife faces a desperate fight for survival in the 21st century. Without urgent intervention, many of the country's endangered species will soon be wiped out. They are being driven to extinction by losing habitat, hunting, polluted environment and, above all, the flourishing trade in illegal wildlife. 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:

- Support regulatory enforcement – Implementing conservation and rescue facilities to reduce the exploitation of endangered species and to support confiscation, rehabilitation and re-release of wildlife trafficked species to natural environment;
- Raise public awareness – Influencing behaviour, changing attitudes to wildlife and promoting sustainable use of natural resources; and
- Enhance conservation in the wild environment – In site conservation (In-situ) to safeguard specific endangered species and their habitats.



WILDLIFE AT RISK – ANNUAL REVIEW 2016 – 2017

Overview

For the financial year 2016 – 2017, Wildlife At Risk (“WAR”) encountered a challenging period of cooperation with a research institute to complete its conservation objectives in local context of Vietnam. Despite busy jobs of rescuing wildlife to assist several local agencies in law enforcement of confiscation and treatment; or keep implementation of raising public awareness; conducting several activities of in-situ conservation through biodiversity surveys, WAR has started to cooperate with scientists to conduct captive breeding for conservation. The cooperation is signed as a memorandum of both sides in the first period of 5 years (2017 – 2021).

Within 12 months of cooperation, eight different endangered species of turtles and lizards were registered to a program of captive breeding for conservation purposes. Three of the species had off-spring within the last 12 months, accounting for nearly 40% of species involving in the program. This initial positive outcome is an encouragement to WAR’s staff and other conservationists who are supporting WAR on conservation activities. The achievement will not be reached without the experiences of WAR’s staff, those was gained from activities of rescuing wildlife over the last 10 years, together with 10-year cooperation with local partners on rescuing wildlife and all contributions of specialists’ advices on wildlife care. With this new program of captive breeding for conservation, WAR will contribute directly into conservation by raising wealthy off-springs in a certain population of a specific endangered species so that the resources of genetic biodiversity can be enhanced.

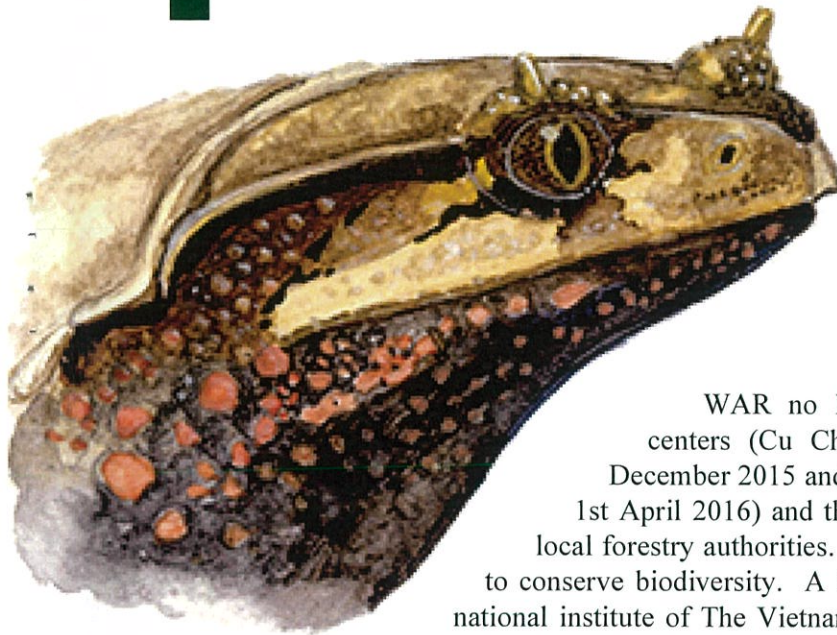
WAR continued to follow up its previous ground work in the areas of public awareness. Several activities to assist and attract young people on conservation were implemented. Students were involved in ground study at the conservation center, while younger students were educated throughout event and/or speeches at schools. Information to raise public awareness at local communities of several WAR projects was still maintained with local partners.



The following actions of conservation reflect WAR's impact on natural conservation in Vietnam and also the challenges faced by the organisation during the period from July 2016 to June 2017:

- **A new wildlife conservation center is being built and registered with authority at a new province in Southern Vietnam.** Endangered wildlife has been starting to transfer to this conservation facility. Although the center is still under the construction, activities of rescuing and saving sea turtles, and other terrestrial mammals and reptiles were still carried on by WAR's staff. Enclosures for turtles, lizards, small mammals and primate were implemented together with several basic foundations, e.g. internal walking trails, planted forestry trees for the demand for wildlife shading and environment, electricity and water supply instalment, lights system with saving energy for education purposes and environment, and local water treatment system at each enclosures.
- **Supporting the long-term strategy of conservation wildlife in combination to raising public awareness on wildlife education, WAR is offering opportunities for students at the university on studying the environment at the center.** Approximately 40 students from a university in Ho Chi Minh City visited the center and conducted study on soil. There are more than 100 native timber trees planted at the center, of which more than 10% trees are donated by local people. Initial community support is a good signal to WAR on this new direction of conservation wildlife. International friends and experts also contributed their labours to build up enclosures.
- **Breeding endangered wildlife to be released in the future is the main work of the WAR's conservation center since the year 2017.** Within the first 5 years of cooperation with a main institution of research and conservation wildlife in Vietnam, The Institute of Ecology and Biological Resources, WAR focused initially on groups of wildlife which WAR has experiences on captive breeding. The wildlife includes of small mammals, fresh water turtles, small lizards. The work is being implemented based on the successful breeding actions of pangolin, small clawed otter, rock gecko at previous wildlife rescue stations, where WAR had been fully supported.
- **Rescuing and saving wildlife to release** is still an action being maintained up to date. However, it relies on capacity and progress of construction of enclosure facilities. Nearly 100 animals were saved and released after calls to request a support from local governmental agencies and local communities.





WAR no longer works at the two wildlife rescue centers (Cu Chi Wildlife Rescue Center since the 1st December 2015 and Hon Me Wildlife Rescue Center since the 1st April 2016) and these centers were fully handed over to the local forestry authorities. However, WAR still continues its mission to conserve biodiversity. A long-term agreement between WAR and a national institute of The Vietnam Academic Science and Technology was signed and on-going implemented by both sides from the end of this financial year, from May 2017. To meet new scenarios of wildlife protection and biodiversity conservation in Vietnam, WAR amended the priority action to meet its mission. WAR continued to enhance its positive working relationship with the Forestry Protection authorities in Vietnam, as well as with the city/province Union of Friendship Organisation. In addition, WAR received support from international experts, volunteers for biological surveys on the subject of conservation and biodiversity protection which further reaffirmed WAR's commitment towards Vietnam's unique biodiversity.

Budget

The overall budget for 2016 – 2017 is approximately USD326,653 of which USD251,252 was spent on WAR's enforcement missions across saving and releasing wildlife with relevant agencies and communities as well as activities of wildlife conservation. USD12,026 was used on public awareness activities and nearly USD27,313 was used for biodiversity surveys and captive conservation, highlighting our commitment to Vietnam's wildlife and their habitats. The remaining budget was spent on administration.

Human Resources

WAR maintained 10 staff and most of them were working directly with a new wildlife conservation center. The local staff together with Mr Dominic Scriven, President of Wildlife At Risk committed to work for conservation wildlife in Vietnam over the last 12 months as well as for the future. WAR continued to get supports in kind of human resources and expertise from international experts on annual biodiversity surveys and advices on build-up wildlife enclosures for long-term conservation purposes.

Along with WAR's development, many caring individuals, companies and organisations contributed towards WAR's mission on saving Vietnam's endangered species and joined WAR to save Vietnam's natural heritage and resources for future generations.



Nguyen Vu Khoi

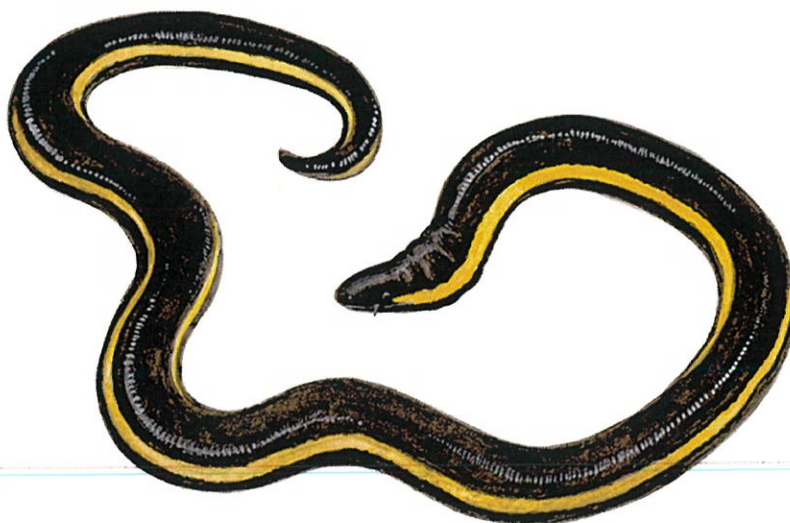
Wildlife At Risk (WAR), CEO

On behalf of

Dominic Scriven, OBE

Wildlife At Risk (WAR), Trustee

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.





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INDEPENDENT AUDITORS' REPORT

To the Donors Wildlife At Risk

Opinion

We have audited the accompanying statement of receipts and payments of Wildlife At Risk for the year ended 30 June 2017 and notes, comprising a summary of significant accounting policies and other explanatory information ("the statement"), as set out on page 9 to 16.

In our opinion, the accompanying statement of Wildlife At Risk for the year ended 30 June 2017 is prepared, in all material respects, in accordance with the accounting policies as described in Note 1 to the statement.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Statement section of our report. We are independent of Wildlife At Risk in accordance with the ethical requirements that are relevant to our audit of the statement in Vietnam, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting and Restriction on Distribution and Use

We draw attention to Note 1 to the statement, which describe the basis of accounting and the accounting policies adopted by Wildlife At Risk. The statement is prepared for the information of and use by the donors of Wildlife At Risk. As a result, the statement may not be suitable for another purpose. Our audit report is intended solely for Wildlife At Risk's donors and should not be used by or distributed to other parties. Our opinion is not modified in respect of this matter.



Responsibilities of Management and Those Charged with Governance for the Statement

Management is responsible for the preparation of the statement in accordance with the basis of accounting and the accounting policies described in Note 1 to the statement, and for such internal control as management determines is necessary to enable the preparation of statement that is free from material misstatements, whether due to fraud or error.

In preparing the statement, management is responsible for assessing Wildlife At Risk'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 cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Wildlife At Risk's financial reporting process.

Auditors' Responsibility for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 ISAs 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 this statement.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, 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 Wildlife At Risk'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 Wildlife At Risk's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the statement 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 auditors' report. However, future events or conditions may cause Wildlife At Risk to cease to continue as a going concern.

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.



Auyarin Phor
Deputy General Director

KPMG Limited's Branch in Ho Chi Minh City
Vietnam
Audit Report No: 17-01-376

Ho Chi Minh City, 31 August 2017

Wildlife At Risk
Statement of receipts and payments for the year ended 30 June 2017

		2017 USD	2016 USD
Receipts			
Receipts from donors	2	293,676	497,264
Total receipts		293,676	497,264
Payments			
Office and administration expenditures		(36,062)	(58,350)
Project expenditures	3	(290,591)	(447,789)
Total payments		(326,653)	(506,139)
Deficit of receipts over payments for the year		(32,977)	(8,875)
Surplus of receipts over payments brought forward		91,059	99,934
Surplus of receipts over payments carried forward		58,082	91,059

31 August 2017

Prepared by:

Pham Thi Kim Ngoc
Chief Accountant

Approved by:



Nguyen Vu Khoi
Chief Executive Officer

The accompanying notes are an integral part of this statement

Wildlife At Risk

Notes to the statement of receipts and payments for the year ended 30 June 2017

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 on 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 and 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 2017 (continued)

2. Receipts from donors

All funds received during the year were made available by:

	2017 USD	2016 USD
Mr. Dominic Scriven, the President of Wildlife At Risk	273,526	457,681
Mr. Joes Hose, Dragon Capital	5,000	4,990
International Primate Protection League (IPPL)	4,987	4,982
Aktiengesellschaft Zoo Logischer (Cologne Zoo)	4,138	-
Mr. Warrick Cleine	1,987	-
Osprey Packs	1,983	-
Brigitter Bardot Aide Financial Foundation	-	17,410
Douc Langur Foundation (DLF)	-	3,479
Donation from individuals and other organisations	2,055	8,722
	<hr/>	<hr/>
	293,676	497,264

3. Project expenditures

	2017 USD	2016 USD
Enforcement	251,252	259,845
Awareness	12,026	124,515
Conservation	27,313	63,429
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	290,591	447,789

During the year, there was no cost of merchandise inventories included in the project expenditures (2016: USD3,462) which were purchased for the purpose of sales to funding the project or use as a source of donation. The merchandise inventories which were not fully used as at 30 June 2017 was USD7,909 (30/6/2016: USD8,290)

Included in the project expenditures were used from contributions of USD261,415 (2016: USD404,804) from Mr. Dominic Scriven, the president of Wildlife At Risk.

4. Other supplementary information

The information disclosed in Appendix A to E represents the donations received and expenditures incurred from 1 July 2016 to 30 June 2017 on various projects carried out by Wildlife At Risk and these Appendixes form part of the statement of receipts and payments for the year ended 30 June 2017.

**Wildlife At Risk
Wildlife Emergency Response**

1. Receipts from donors

	From 1 January 2017 to 30 June 2017 USD	From 1 July 2016 to 31 December 2016 USD
Mr. Dominic Scriven, the President of Wildlife At Risk	25,057	22,501

2. Project expenditures

	From 1 January 2017 to 30 June 2017 USD	From 1 July 2016 to 31 December 2016 USD
Staff expenses	18,735	15,001
Administration expenses	6,102	6,102
Operating cost	220	211
Others	-	1,187
	25,057	22,501

Wildlife At Risk
Wildlife Activities

1. Receipts from donors

	From 1 January 2017 to 30 June 2017 USD	From 1 July 2016 to 31 December 2016 USD
Mr. Dominic Scriven, the President of Wildlife At Risk	107,467	78,131
Others	11,126	6,970
	<hr/>	<hr/>
	118,593	85,101
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2. Project expenditures

	From 1 January 2017 to 30 June 2017 USD	From 1 July 2016 to 31 December 2016 USD
Construction	54,045	38,018
Administration expenses	26,137	26,137
Equipment	13,628	5,007
Operating cost	11,325	10,977
Staff expenses	3,559	1,953
Foods	2,427	1,068
Medicines	1,485	216
Others	5,987	1,725
	<hr/>	<hr/>
	118,593	85,101
	<hr/>	<hr/>

**Wildlife At Risk
Awareness Program**

1. Receipts from donors

	From 1 January 2017 to 30 June 2017 USD	From 1 July 2016 to 31 December 2016 USD
Mr. Dominic Scriven, the President of Wildlife At Risk	4,107	3,996
Others	1,495	2,428
	<hr/> 5,602	<hr/> 6,424

2. Project expenditures

	From 1 January 2017 to 30 June 2017 USD	From 1 July 2016 to 31 December 2016 USD
Events	2,049	1,636
Administration expenses	1,543	1,543
Equipment	1,452	550
Staff expenses	-	16
Others	558	2,679
	<hr/> 5,602	<hr/> 6,424

**Wildlife At Risk
Biodiversity Project**

1. Receipts from donors

	From 1 January 2017 to 30 June 2017 USD	From 1 July 2016 to 31 December 2016 USD
Mr. Dominic Scriven, the President of Wildlife At Risk	7,539	9,793
Others	444	-
	<hr/>	<hr/>
	7,983	9,793
	<hr/>	<hr/>

2. Project expenditures

	From 1 January 2017 to 30 June 2017 USD	From 1 July 2016 to 31 December 2016 USD
Staff expenses	5,258	7,465
Administration expenses	2,281	2,281
Equipment	88	-
Others	356	47
	<hr/>	<hr/>
	7,983	9,793
	<hr/>	<hr/>

Wildlife At Risk Survey

1. Receipts from donor

	From 1 January 2017 to 30 June 2017 USD	From 1 July 2016 to 31 December 2016 USD
Mr. Dominic Scriven, the President of Wildlife At Risk	1,224	1,600
Others	5,963	750
	<hr/> 7,187	<hr/> 2,350

2. Project expenditures

	From 1 January 2017 to 30 June 2017 USD	From 1 July 2016 to 31 December 2016 USD
Survey	3,121	-
Travelling	2,510	907
Administration expenses	1,224	1,224
Equipment	-	219
Others	332	-
	<hr/> 7,187	<hr/> 2,350