

WAR

WILDLIFE AT RISK



Wildlife At Risk
Statement of receipts
and payments for the year ended
30 June 2018

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 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; Breeding a good number of endangered wildlife as an "Ex-situ conservation" in order to maintain the safety number of wildlife as well as contribute to biodiversity which is rapidly loss.



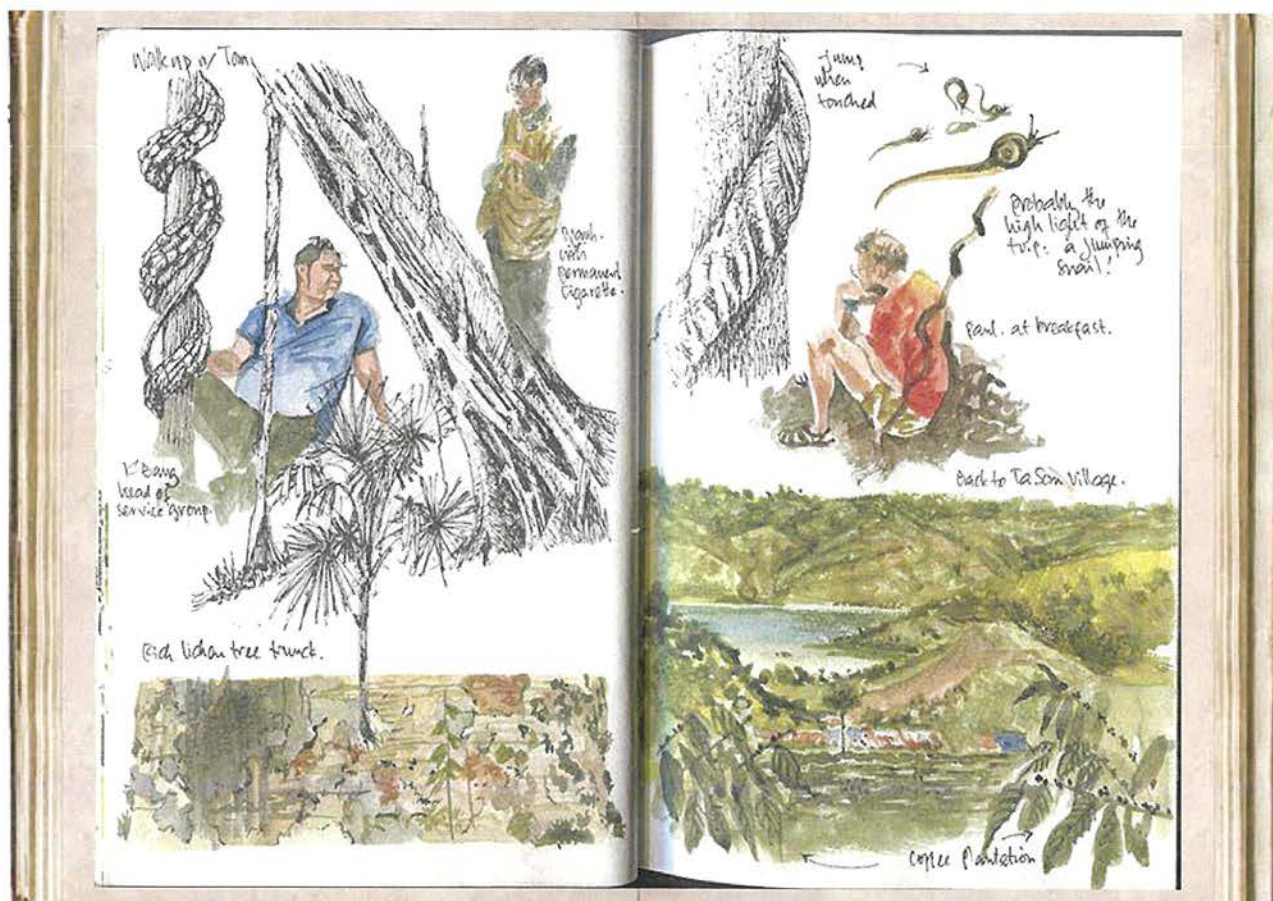
Recovering Wilderness during a field trip at

Ta Dung Nature Reserve



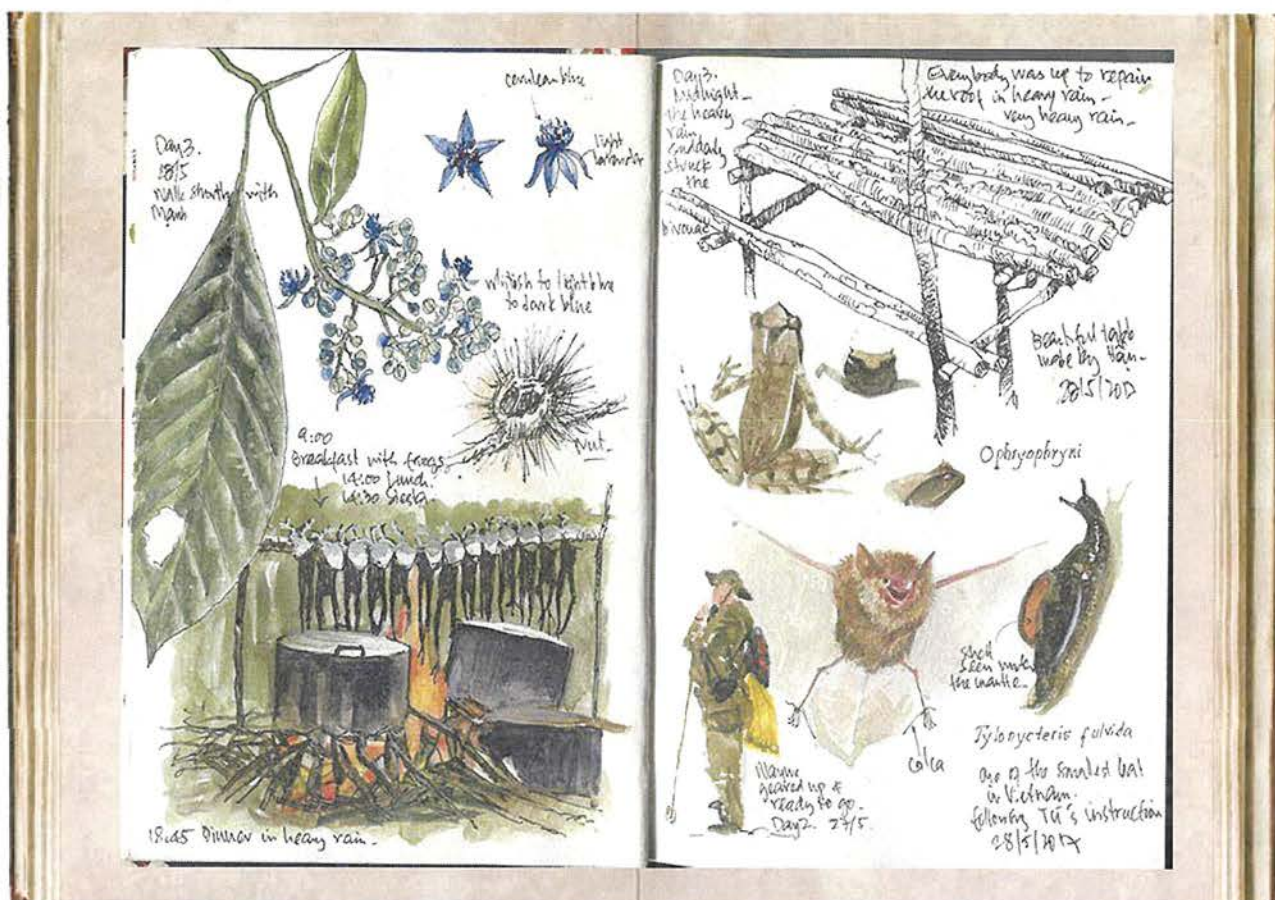
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conservationists who are supporting WAR on conservation activities. The achievement will not be reached without the experiences of WAR's staff, those was gained from activities of rescuing wildlife over the last 10 years, together with 10-year cooperation 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 centre, 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. Local people and forestry agencies (in different places) away from the station are still contact WAR on helping rescue wildlife.





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 2017 to June 2018:

- **A new wildlife conservation center is being set up, clinic room, office, kitchen to prepare food for wildlife, some basic accommodations are being built, some basic equipment and tools are also equiped.**

With the supports from other donors (e.g. Dragon Capital, International Primate Protection League and Douc Langur Foundation) the building work on primate areas and enclosure are almost completed. Beside these donors, Osprey and Cologne Zoo is also donor to have some supports for the reptile areas of the Station. Native timber trees are kept maintaining and become the main canopy for the station in this financial year. Native birds also nested on the trees as well as the return of several reptile and amphibians, that means the environmental at the station have been improved, so several native wildlife found that the environmental at the station is a safe and ideal place for them to settle down. More enclosures, particularly the primate and turtles provide more space for better living condition once they are handed over to WAR. There are constraints on paperwork to hand over an endangered wildlife to a station of a research program and it is expected to be managed by both partner in following years. If this barrier is tackle, there are more wildlife to be saved and there are more opportunities for international organisations and friends has more opportunity to help Vietnam on conservation of nature.

- **Rescue and release.**

Together with the care of wildlife, other activities such as rescuing and saving sea turtles, and other terrestrial endangered species are still implemented at WAR. Within the last 12 months, there are eighty-three (83) different individual wildlife has been released back to their natural habitats. Though rescue and release are one of the main functions of the Station, activities of swift respond to a call from local communities and agencies to save wildlife is running out not only the station finance but also the human resources of WAR.

- **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.**

Local communities and other local agencies are keeping contact WAR on rescue and saving several wildlife. React from local communities is still a good signal to WAR on this new direction of conservation wildlife. International friends and experts also contributed their labours to build up enclosures. WAR provides technical assistance to local institute on developing posters of saving wildlife. WAR has been being provided basic information of rescue wildlife as well as people responsibility to different target groups of people in communities. Those activities are normal actions from WAR to raise public awareness in community.

- **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 last 12 months, there are thirty-one (31) eggs from different species of reptiles were found in the breeding enclosures at the station, these eggs of turtles and lizards have been being collected for incubating, the new generation of reptiles from the breeding programme will be nursed carefully until fully grown and they will be released back to their certain geographic areas. The breeding programme is not only care about the abundance of wildlife population but also the genetic diversity of Vietnamese's wildlife. The good number of new born from the breeding programme at the station show that it is the most successful project over the last 24 months. WAR will continue working with National and International leading experts to look after and keep the record of the development of these eggs. This year's outcome is also a huge encouragement for WAR's staff on their passion and efforts for the bright future of wildlife conservation mission.

With a mission to conserve biodiversity in Vietnam, 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 since 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 2017 – 2018 is approximately USD 279,056 of which USD 185,803 was spent on WAR's enforcement missions across saving and releasing wildlife with relevant agencies and communities as well as activities of wildlife conservation. USD 2,591 was used on public awareness activities 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 station. 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 2018 and notes, comprising a summary of significant accounting policies and other explanatory information ("the statement"), as set out on pages 10 to 14.

In our opinion, the accompanying statement of Wildlife At Risk for the year ended 30 June 2018 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.

On behalf of KPMG Limited's Branch in Ho Chi Minh City

Vietnam

Audit Report No: 18-01-457



Ha Vu Dinh

Deputy General Director

Ho Chi Minh City, 19 October 2018

Wildlife At Risk

Statement of receipts and payments for the year ended 30 June 2018

		2018 USD	2017 USD
Receipts			
Receipts from donors	2	240,596	293,676
Total receipts		240,596	293,676
Payments			
Management operation expenditures		(90,662)	(36,062)
Project expenditures	3	(188,394)	(290,591)
Total payments		(279,056)	(326,653)
Deficit of receipts over payments for the year		(38,460)	(32,977)
Surplus of receipts over payments brought forward		58,082	91,059
Surplus of receipts over payments carried forward		19,622	58,082

19 October 2018

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 2018

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 2018
(continued)****2. Receipts from donors**

All funds received during the year were made available by:

	2018 USD	2017 USD
Mr. Dominic Scriven, the President of Wildlife At Risk	216,941	273,526
Mr. Joes Hose, Dragon Capital	5,000	5,000
International Primate Protection League (IPPL)	5,000	4,987
Aktiengesellschaft Zoo Logischer (Cologne Zoo)	6,069	4,138
Mr. Warrick Cleine	-	1,987
Osprey Packs	2,000	1,983
Douc Langur Foundation (DLF)	3,993	-
Donation from individuals and other organisations	1,593	2,055
	<hr/>	<hr/>
	240,596	293,676

3. Project expenditures

	2018 USD	2017 USD
Enforcement	185,803	251,252
Awareness	2,591	12,026
Conservation	-	27,313
	<hr/>	<hr/>
	188,394	290,591

Merchandise inventories, which were not fully used to sales for funding the project or used as source of donation, as at 30 June 2018 was USD7,836 (30/6/2017: USD7,909).

Included in the project expenditures were used from contributions of USD171,333 (2017: USD261,415) from Mr. Dominic Scriven, the president of Wildlife At Risk.

4. Other supplementary information

The information disclosed in Appendix A and Appendix B represented the donations received and expenditures incurred from 1 July 2017 to 30 June 2018 on various projects carried out by Wildlife At Risk and these Appendices form part of the statement of receipts and payments for the year ended 30 June 2018.

Wildlife At Risk
Dau Tieng Wildlife Convesation Station Project

1. Receipts from donors

	From 1 January 2018 to 30 June 2018 USD	From 1 July 2017 to 31 December 2017 USD
Mr. Dominic Scriven, the President of Wildlife At Risk	50,329	118,413
Others	17,061	-
	<hr/> 67,390	<hr/> 118,413

2. Project expenditures

	From 1 January 2018 to 30 June 2018 USD	From 1 July 2017 to 31 December 2017 USD
Construction	25,302	61,592
Maintenance	3,063	4,551
Equipment	2,329	9,612
Operating cost	4,789	8,360
Staff expenses	26,028	28,017
Foods	2,034	1,967
Medicines	1,535	2,161
Travelling and rescue	2,310	2,153
	<hr/> 67,390	<hr/> 118,413

**Wildlife At Risk
Awareness**

1. Receipts from donors

	From 1 January 2018 to 30 June 2018 USD	From 1 July 2017 to 31 December 2017 USD
Mr. Dominic Scriven, the President of Wildlife At Risk	1,001	1,590

2. Project expenditures

	From 1 January 2018 to 30 June 2018 USD	From 1 July 2017 to 31 December 2017 USD
Events	550	762
Printings	451	828
	1,001	1,590