



# WAR

WILDLIFE AT RISK



WILDLIFE AT RISK  
STATEMENT OF RECEIPTS AND PAYMENT FOR  
THE YEAR ENDED 30 JUNE 2023

[www.wildlifeatrisk.org](http://www.wildlifeatrisk.org)





## CHAIRMAN STATEMENT

### BACKGROUND

Wildlife at Risk (WAR) is a Non-Governmental Organisation dedicated to protecting the biodiversity of Vietnam.

WAR was established in Delaware State, United States of America in October 2003, but is based in Ho Chi Minh City, Vietnam, and is active throughout the southern provinces of Vietnam.

Over a history of 20 years, WAR has experience of many aspects of conservation, including awareness, enforcement, rescue and rehabilitation, re-release, habitats monitoring, and breeding.

Our efforts to support biodiversity, and to enrich species particularly in degraded ecosystems, are implemented through twin initiatives of rehabilitating traded wildlife, and captive conservation breeding, both with the aim of eventual re-release.

### VIETNAM

This large east Asian nation was once touted as a genuinely significant global hotspot for biodiversity, with a geography spanning different climactic zones, and rising from ocean-level deltas to jungle-covered mountain ranges. The Mekong river is a central feature. Sadly, the many years of conflict that led to national independence, and the developmental pressures involved in catering for a population that will soon cross 100 million, have presented major challenges for Vietnamese biodiversity. In the twenty-first century, as middle-income status is approached, Vietnam is juggling the balance between environment and economic growth. WAR seeks to catalyze conservation objectives.

### CORE ACTIVITIES

**Rescue and Re-release:** WAR is often asked to receive illegally traded wildlife into its main station, for rescue, quarantine, and subsequent re-release into appropriate habitats. WAR is one of, nowadays, several nation-wide rescue centers.

**Awareness and Education:** While recognising that the welfare of wildlife is the principal priority, WAR is comfortable organizing awareness visits from local educational establishments; as well as longer internships for interested volunteers.

**Conservation Breeding:** Currently and for the foreseeable future, this is the principal activity of WAR. Given substantial and widespread destruction of habitats as well as significant illegal trade, WAR believes there is considerable long-term value in building sustainable populations of certain vulnerable, endangered and critically endangered wildlife species, in accordance with established international protocols, notably those of Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) and International Union for Conservation of Nature and Natural Resources (IUCN).

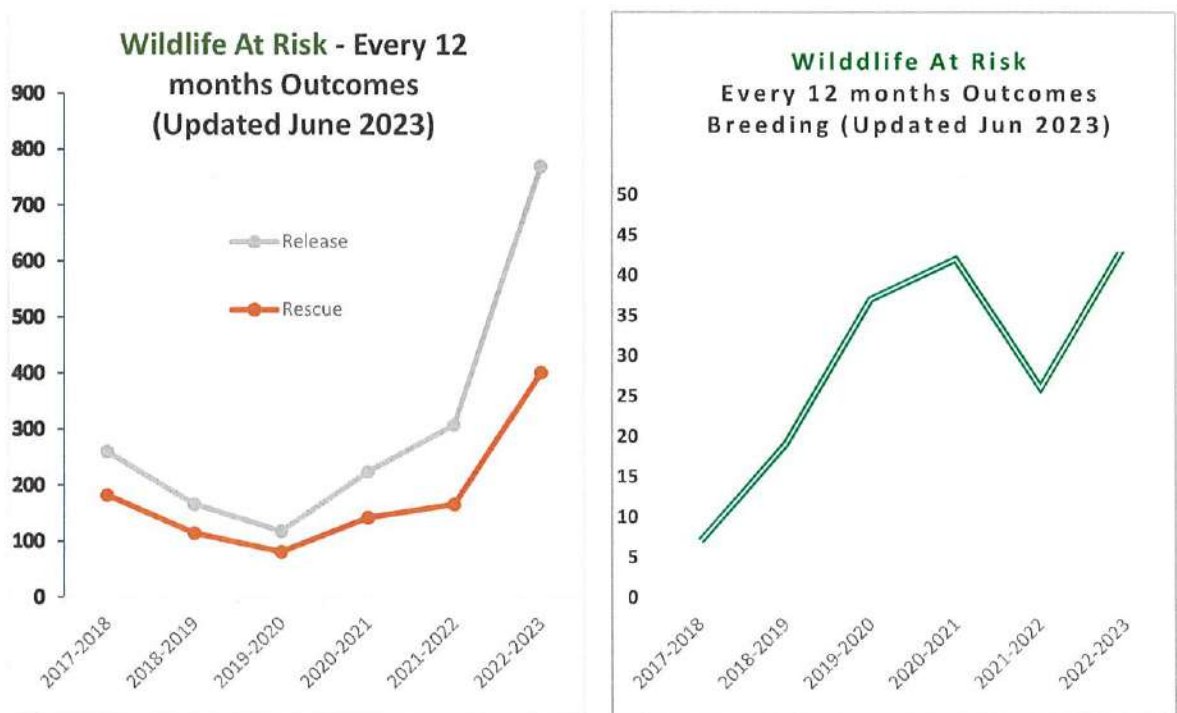


## 2022-2023 HIGHLIGHTS

**Summary:** The year ended 30 June 2023 marked six years of stability in WAR's repositioned legal and operational base, at Dau-Tieng Wildlife Conservation Station, Binh-Duong Province. Core physical infrastructure is in place, with initial populations of a total of 46 species, more than 15 of which are in potential breeding pairs.

Highlights of the 12 months include our continuous successful breeding – of Pangolin, an endangered species that is heavily and illegally traded for medicine.

The following chart shows every 12 months outcomes of WAR since 2017:



The Rescue and Release diagram reflects the core point that the more wildlife we receive, the more we are able to release. Breeding numbers reflect surviving individuals in any one year





The chart of rescue and release shows the increase in 2022-2023 of both rescued and released wildlife. A key point is that the greater the number of wildlife transferred to WAR, the greater the number released back into the wild. This number also includes some F1 wildlife born at WAR's conservation center. As in the previous year, WAR keeps concentrating more on endangered species. At present four endangered species could be bred at WAR conservation facilities. In this group species, unbalance male and female to pair is one of our barriers for breeding. At this time of the year, more than 60% of F1 born wildlife was released. WAR committed to increase number of released F1 wildlife as our indicator for conservation biodiversity.

Our rescue and release wildlife is supported by communities and authorities from Binh Duong and neighboring provinces, by calling WAR for advice and/or assistance. Talking as guests at universities on conservation work is one of the subjects being maintained by WAR staff. Beside this, international students also often contact WAR for information on the natural environment as well as the biodiversity of Mekong delta.

**Infrastructure:** This year, two new enclosures for birds were built up at our conservation facility, together with more than 18 enclosures were built and repaired at Dau-Tieng Wildlife Conservation Station (DTWCS). Transferred to our partner, The Forest Protection Department of Binh Duong for initial storage of confiscated wildlife. Most enclosures are in use. We still pressure for more enclosures for primates, small mammals, and lizards/snakes. Overall, the visual environment of the DTWCS has been improved with more shading from developed forestry trees. Hygiene conditions at the quarantine area are upgraded. Trees and walls around the wildlife area provide more safety to native wildlife, e. g. birds and some lizards. This year we observe native caecilians (worm-frog), geckos, several small native birds, and lizards. All these creatures are natural indicators to an improved environment at our facility.

The following species have been paired for breeding:

**Mammals:** small-clawed otter, leopard cat; java pangolin; gibbon, loris.

**Reptiles:** cloud monitor; psychedelic rock geckos.

**Turtle:** giant-pond turtle, soft-shell turtle, Asian box turtle, yellow-headed temple turtle, Pulkin turtle, black marks turtle and elongated tortoise.

**Human Resources:** WAR recruited two new VETs this year to expand resources at Dau Tieng Wildlife Conservation Station (DTWCS). WAR benefits from generous support in time and expertise from international experts on conservation biodiversity, and advice on appropriate wildlife enclosures design for long-term conservation purposes



**Expenditure:** The overall budget for the year ended 30 June 2023 was **USD302,780** of which **USD199,132** was spent on WAR's enforcement activities in saving and releasing wildlife, **USD6,838** was used on public awareness activities highlighting our commitment to Vietnam's wildlife and their habitats, **USD18,084** was used on biodiversity survey. The remaining budget was spent on operating costs. WAR gratefully acknowledges donations from the following organization and other individuals:

Mr. Dominic Timothy Charles Scriven, OBE, Chairman and Founder,  
The International Primate Protection Leagues (IPPL),  
The Cologne Zoo,  
The Greater Good Charities.  
The Rufford Foundation  
The Douc Langur Foundation (DLF)

#### LOOKING AHEAD TO 2024

Predictions in the area of biodiversity are always rash. Clearly, though, global attention is increasingly aware of the frightful devastation being caused by human activity. Let us hope that in its very modest way, WAR is able to offer some slight positive impact.



Nguyễn Vu Khoi

CEO

On behalf of

Dominic T.C. Scriven, OBE

Chairman and Founder, Wildlife At Risk (WAR)







KPMG Limited Branch  
10th Floor, Sun Wah Tower  
115 Nguyen Hue Street, Ben Nghe Ward  
District 1, Ho Chi Minh City, Vietnam  
+84 (28) 3821 9266 | kpmg.com.vn

## **INDEPENDENT AUDITOR'S 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 2023 and notes, comprising a summary of significant accounting policies and other explanatory information ("the Statement"), as set out on pages 8 to 14.

In our opinion, the accompanying Statement of Wildlife At Risk for the year ended 30 June 2023 has been 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 International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants ("IESBA Code") together with the ethical requirements that are relevant to our audit of the Statement in Vietnam, and we have fulfilled our 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.

#### **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Statement of the current year. These matters were addressed in the context of our audit of the Statement as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We do not identify any key audit matters in our audit of the Statement of Wildlife At Risk for the year ended 30 June 2023.

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

We draw attention to Note 1 to the statement, which describes the basis of preparation and the accounting policies used by Wildlife At Risk in preparation the statement. 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 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 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 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 auditor's 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.

The engagement partner on the audit resulting in this independent auditor's report is Nguyen Thi Thuy: 

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

Vietnam

Audit Report No.: 23-01-00337-23-1



\_\_\_\_\_  
Nguyen Thuy Ninh  
*Deputy General Director*

Ho Chi Minh City, 4 October 2023



**Wildlife At Risk****Statement of receipts and payments for the year ended 30 June 2023**

		<b>For the year ended</b>	
		<b>30/6/2023</b>	<b>30/6/2022</b>
		<b>USD</b>	<b>USD</b>
<b>Receipts</b>			
Receipts from donors	2	294,653	269,503
<b>Total receipts</b>		<b>294,653</b>	<b>269,503</b>
<b>Payments</b>			
Management operation expenditures	3	(78,726)	(69,221)
Project expenditures	4	(224,054)	(189,692)
<b>Total payments</b>		<b>(302,780)</b>	<b>(258,913)</b>
<b>(Shortfall)/surplus of receipts over payments for the year</b>		<b>(8,127)</b>	<b>10,590</b>
<b>Surplus of receipts over payments brought forward</b>		<b>29,850</b>	<b>19,260</b>
<b>Surplus of receipts over payments carried forward</b>		<b>21,723</b>	<b>29,850</b>

4 October 2023

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 2023**

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) Specialised equipment**

The cost of specialised equipment is recognised as expenditure upon acquisition.

**Wildlife At Risk****Notes to the statement of receipts and payments for the year ended 30 June 2023  
(continued)****2. Receipts from donors**

All funds received during the year were made available by:

	<b>For the year ended</b>	
	<b>30/6/2023</b>	<b>30/6/2022</b>
	<b>USD</b>	<b>USD</b>
Mr. Dominic Scriven, the Chairman of Wildlife At Risk	255,109	213,987
Greater Good Charities	17,205	15,540
The Rufford Foundation	6,970	-
Douc Langur Foundation (DLF)	6,016	6,002
International Primate Protection League (IPPL)	5,000	15,000
Aktiengesellschaft Zoo Logischer (Cologne Zoo)	4,311	11,205
Dragon Capital and Mr. Joshep Hoess	-	5,000
Osprey Packs, Inc.	-	2,000
Donation from individuals and other organisations	42	769
	<hr/>	<hr/>
	294,653	269,503
	<hr/>	<hr/>

**3. Management operation expenditures**

	<b>For the year ended</b>	
	<b>30/6/2023</b>	<b>30/6/2022</b>
	<b>USD</b>	<b>USD</b>
Staff expenses	58,377	56,362
Outside services	3,184	3,399
Travelling expenses	5,611	3,134
Others	11,554	6,326
	<hr/>	<hr/>
	78,726	69,221
	<hr/>	<hr/>



**Wildlife At Risk****Notes to the statement of receipts and payments for the year ended 30 June 2023  
(continued)****4. Project expenditures**

	<b>For the year ended</b>	
	<b>30/6/2023</b>	<b>30/6/2022</b>
	<b>USD</b>	<b>USD</b>
Enforcement activities in saving and releasing wildlife	199,132	186,860
Awareness	6,838	2,832
Biodiversity survey	18,084	-
	<hr/>	<hr/>
	224,054	189,692
	<hr/>	<hr/>

During the year, Wildlife At Risk used USD179,331 of contributions from Mr. Dominic Scriven, the Chairman of Wildlife At Risk, to pay for project expenditures (for the year ended 30 June 2022: USD140,174).

**5. Other supplementary information**

The information disclosed in Appendix A, Appendix B and Appendix C represented the donations received and expenditures incurred from 1 July 2022 to 30 June 2023 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 2023.

**Wildlife At Risk**  
**Dau Tieng Wildlife Conservation Station Project**

**1. Receipts from donors**

	Period from 1 January 2023 to 30 June 2023 USD	Period from 1 July 2022 to 31 December 2022 USD
Mr. Dominic Scriven, the Chairman of Wildlife At Risk	82,897	86,656
Others	19,383	5,060
	<hr/> 102,280	<hr/> 91,716

**2. Project expenditures**

	Period from 1 January 2023 to 30 June 2023 USD	Period from 1 July 2022 to 31 December 2022 USD
Staff expenses	31,809	33,098
Construction costs	16,222	23,862
Foods costs	24,089	21,434
Operating costs	6,329	5,403
Maintenance expenses	3,208	3,458
Equipment expenses	2,858	6,699
Travelling and rescue expenses	5,526	3,789
Medicines expenses	127	1,739
Register Dau Tieng Wildlife Conservation Center	7,174	2,308
	<hr/> 97,342	<hr/> 101,790



**Wildlife At Risk  
Awareness**

**1. Receipts from donors**

	<b>Period from 1 January 2023 to 30 June 2023 USD</b>	<b>Period from 1 July 2022 to 31 December 2022 USD</b>
Mr. Dominic Scriven, the Chairman of Wildlife At Risk	4,102	2,736

**2. Project expenditures**

	<b>Period from 1 January 2023 to 30 June 2023 USD</b>	<b>Period from 1 July 2022 to 31 December 2022 USD</b>
Events	4,102	1,957
Printings	-	779
	4,102	2,736



**Wildlife At Risk  
Biodiversity**

**1. Receipts from donors**

	<b>Period from 1 January 2023 to 30 June 2023 USD</b>	<b>Period from 1 July 2022 to 31 December 2022 USD</b>
Mr. Dominic Scriven, the Chairman of Wildlife At Risk	2,940	-
Others	15,101	-
	<hr/> 18,041	<hr/> -

**2. Project expenditures**

	<b>Period from 1 January 2023 to 30 June 2023 USD</b>	<b>Period from 1 July 2022 to 31 December 2022 USD</b>
Survey	18,084	-
	<hr/> 18,084	<hr/> -

