

INDO - MYANMAR CONSERVATION

England & Wales · Charity number 1126123

Details

Status	Registered
Legal form	Charitable company
Company number	06662240
Registered	2008-10-01
Register	View on the Charity Commission register

Contact

Address	15 Lime Walk Ripon HG4 2NF
Phone	01765609788
Website	www.asianturtleprogram.org

Activities

Objects: 3.1.1 TO PROMOTE FOR PUBLIC BENEFIT THE CONSERVATION OF WILD PLANTS AND ANIMALS, IN PARTICULAR, BUT NOT LIMITED TO, THOSE THAT ARE ENDEMIC OR MAINLY CONFINED TO VIETNAM, LAOS, CAMBODIA, THAILAND, MAYANMAR AND/OR SOUTHERN CHINA (TOGETHER DESCRIBED AS THE "INDO-BURMA HOTSPOT"); AND/OR3.1.2 TO PROTECT FOR PUBLIC BENEFIT THE HABITATS FOR SUCH; AND/OR3.1.3 TO ADVANCE THE EDUCATION AND AWARENESS OF THE GENERAL PUBLIC FOR PUBLIC BENEFIT OF THE NEED FOR CONSERVATION IN THE INDO-BURMA HOTSPOT THROUGH THE DISSEMINATION OF INDEPENDENT RESEARCH ON CONSERVATION PRIORITIES, ISSUES AND OPPORTUNITIES IN THE HOTSPOT; AND/OR3.1.4 SUCH OTHER CHARITABLE PURPOSES BENEFICIAL TO THE COMMUNITY CONSISTENT WITH THE OBJECTS ABOVE AS THE TRUSTEES SHALL IN THEIR ABSOLUTE DISCRETION DETERMINE.

Activities: 1. To promote the conservation of wild plants and animals, in particular in Vietnam, Laos, Cambodia, Thailand, Myanmar and/or Southern China.2. Such other charitable purposes as the trustees determine

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Animals, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** OVERSEAS
- Burma
- Cambodia
- China
- Laos
- Thailand
- Vietnam

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£280,151	£265,147	-	-
2023-08-31	£365,477	£279,161	-	-
2022-08-31	£246,330	£325,601	-	-
2021-08-31	£290,112	£235,856	-	-
2020-08-31	£292,218	£234,079	-	-

Trustees

Name	Role	Appointed
DOUGLAS HENDRIE		2014-06-10
Professor DIANA BELL		2014-06-10
TIMOTHY McCORMACK		2014-06-10

INDO - MYANMAR CONSERVATION

England & Wales - Charity number 1126123

Accounts

Indo-Myanmar Conservation

(A Company Charity Limited by Guarantee)

Annual Report and Financial Statements for the year ended

31st August 2024

(Charity Number: 1126123)
(Registered Company Number: 06662240)

outsource

Charity Accounts Preparation & Independent
Examination Service

Indo-Myanmar Conservation

(A Company Charity limited by guarantee)

Contents

Index	Page
Directors (Trustees) Annual Report	1
Independent Examiners Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9

Report of the trustees for the year ended 31st August 2024

From: 1st September 2023

To: 31st August 2024

The Board of Trustees, who are also Directors of the charity for the purpose of the Companies Act 2006, present their annual report and financial statements for the year ended 31st August 2024. The financial statements comply with the Companies Act 2006 and Accounting and Reporting by Charities, Statement of Recommended Practice (SORP 2015).

Charity's full name	Indo-Myanmar Conservation
Registered Company number	06662240
Registered Charity number	1126123

Objectives and activities

Summary of the purposes of the charity set out in its governing document

The objects of the Charity, inter alia, are:

- To promote for the benefit of the public the conservation of wild plants and animals, in particular, but not limited to, those that are endemic or mainly confined to Vietnam, Laos, Cambodia, Thailand, Myanmar and/or Southern China.
- Such other charitable purposes beneficial to the community consistent with the objects above as the trustees shall in their absolute discretion determine.

The objectives for a particular year are shaped by these aims and reference is made to the needs, financial and other, of the Charity. The trustees determine the donations and/or financial support to be made to the Charity.

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts

The Trustees confirm that they have complied with the duty in Section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission in respect of public benefit. That guidance outlines the need to all charities aims to be demonstrably for the public benefit. In planning the activities for the period, the Trustees have kept in mind the Charity Commission's guidance on public benefit at the Trustee meetings. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

The trustees continued to establish operational and financial policies and procedures and to raise funds to enable the Charity to fulfil its charitable objects. The trustees have concentrated their efforts this year on raising public awareness of the Charity, its aims and objectives.

The Asian Turtle Program (ATP), which was a Hanoi-based program of the Cleveland Metroparks Zoo in the USA and operated under the local NGO, Education for Nature - Vietnam (ENV) approached IMC with a view to merging. The ATP wished to be institutionalised in order to legalise its position in Vietnam and to facilitate the receipt of funds, with the merger finalised with the registration of IMC in Vietnam on the 4th of March 2015, which saw the staff of the ATP become IMC staff. The ATP has retained some identity to operate as a programme within IMC.

The Charity has funded several conservation activities in Vietnam following the accreditation by the People's Aid Coordinating Committee (PACCOM) and obtaining PACCOM's approval for the following programs:

- 1 ASAP grants to support the TCC rescue and Vietnamese Pond Turtle re-search in central Vietnam. Budget is \$20,000.00 for 1 year from June 2023 to May 2024.
- 2 US Fish and Wildlife Service (USFWS) - the project "Conservation of critically endangered tortoises and freshwater turtles in Vietnam" had a duration of 36 months from March 2022 to February 2025. The total budget is \$335,232.00. The project location is throughout Vietnam and to date, 31st of August 2024 the disbursement is \$145,566.
- 3 Full Circle Foundation - Conservation of critically endangered tortoises and freshwater turtles in Vietnam, for three years, from February 2024 to January 2027, total budget is \$300,000.00. A contribution of \$100,000 was received for the period to date (31 August 2024). Funds from the grantee support work in Son Tay district (from Hanoi city), Deo Ca area (from Phu Yen province) Easo Nature Reserve (from Daklak Province) and Cuc Phuong National Park, Ninh Binh Province.

Report of the trustees for the year ended 31st August 2024

- 4 ☐ Critical Ecosystem Partnership Fund (CEPF) - Provided support to a range of species-focused project field activities and staffing costs. The project total budget is \$200,060.00 over a three-year period from July 2021 to June 2024. To date (31 August 2024), the disbursement is 180,054.00USD
- 5 Cleveland Metroparks Zoo - Core support for turtle conservation in Vietnam: With a duration of 12 months, from January 2023 to December 2023, the project will contribute a total budget of 90,014 USD. Activities are focused across Vietnam and support core costs. From January 2024 – December 2024, a further \$83,597 USD was provided from the grantee, part of this payment, \$28,642 USD arrived in December 2024 outside of this financial reporting period.
- 6 WWF – provide support for two surveys in Nghe An Province and Hue Province in the search for the Saola. The total budget is \$40,000 from April 2023 to February 2024. WWF also provides \$23,800USD from September 2023 to May 2024 to develop and implement viable conservation strategies for securing long-term viable wild populations of highly threatened species through assurance populations and rewilding in Viet Nam
- 7 Other support from private donors and small grants include: ReWild \$29,993.00, ZSL \$11,614.59, CEPF Laos Small grant \$20,000.00, Zoological Society of Philadelphia \$482.32

Overview period 1st September 2021- 31st August 2024

During the project. We have continued to maintain core program activities to focus on priority species, the critically endangered Indochinese Box Turtles and Vietnamese Pond Turtle, and the Swinhoe's Softshell Turtle. Progress has been made in the development of a conservation breeding centre in Bach Ma National Park for a range of highly threatened wildlife species. The rescue and release of TFT involving the Turtle Conservation Centre (TCC) in Cuc Phuong National Park continue to be a significant output for the organisation.

Throughout work, we have continued to maintain and create new working partnerships that are important for achieving our goals of conserving TFT species throughout the region. Our activities in Lao PDR have increased during this project period and we hope to develop

Challenges

Maintaining staffing and continuing a high workload remains a challenge for IMC/ATP, we are thankful for a small, dedicated team. But we are aware that in the long term, we need to secure additional funding to support additional staff to allow us to maintain activities at the current or potentially greater capacity.

Summary of Project Activities

New Partnerships

Our involvement in the development of a conservation breeding rescue centre in Bach Ma National Park, central Vietnam, Which will include a component on the critically endangered Bourret's Box Turtle, I meant, we have developed a good working partnership with the national park, WWF and Re:wild for this project. Members of our team have also been undertaking wildlife camera trapping surveys for WWF, an area of work we are expanding into.

Resources produced during this project period included:

Publications:

Three scientific publications were produced in collaboration with our partners.

Events & Awareness:

We have continued to work with National and International media, including television and newspapers to promote our activities and turtle conservation.

Community engagement

Give me the activities have continued, with threat assessment and post awareness activity questionnaires completed around areas for the Southern Vietnam Box Turtle (*Cuora picturata*).

A number of community activities were completed during this project period, including your school programs held around Dong Mo Lake for the Swinhoe's Softshell Turtle in March 2024, which involved 423 pupils from 5 schools surrounding the lake.

Training:

In general, we have continued to provide numerous opportunities for national Vietnamese staff to participate in training programs and exchanges. We are increasingly providing training opportunities for other organisations, NGO, and government staff with skills that we specialising as an organisation. Including field research, and Rescue release of TFTs.

In March 2024, an interview survey was undertaken in Sekong Province, Lao PDR, focused on the Asian Giant Softshell. This survey was in partnership with the Lao National University and a student who had participated in the field skills training course.

In March 2024, staff from the ATP/IMC I've also received training on DNA extraction and PCR techniques, supported by the Hanoi University of Science and the Centre for Resources and Environmental Studies (CRES).

In April 2024 IMC/ATP held its 19th annual Tortoise and Freshwater Turtle Field Skills Training Course in collaboration with Cuc Phuong National Park, Vietnam. .With 13 participants from universities across Vietnam, as well as staff from national parks and a government rescue Centre.

Report of the trustees for the year ended 31st August 2024

Websites:

No significant developments were made for the website during this period, but a new communication officer was hired to manage the website and social media.

Surveys:

Swinhoe's Softshell Turtle Project

Monitoring has continued at priority Lakes surrounding Hanoi and in additional provinces throughout this reporting period. We have also collaborated with the Me Linh Biodiversity Centre for the release of 50 *Pelodiscus variegatus* at one site.

Interview surveys were conducted in Lai Chau Province for the Swinhoe's Softshell Turtle and other species during November and December 2023. While in December 2023 additional interview surveys were also conducted in Lao PDR, Xieng Khouang and Houa Phan Provinces, in collaboration with some students who had participated in our Lao PDR field skill training course.

In June 2024 we collaborated with Hanoi Fisheries Department and WCS to conduct her awareness campaign to distribute information, including awareness posters, information documents in 8 commune surrounding key Swinhoe's Softshell Turtle habitat in the Hanoi area.

In June 2024 we had the first eggs laid on the artificial nesting beach built in Dong Mo Lake, with *Pelodiscus variegatus* hatching in July.

Vietnamese Pond Turtle Project

In October 2023, field surveys were conducted using aquatic trapping and habitat mapping as part of plans for a future reintroduction project. Additional surveys were also completed in July 2024.

Bourret's Box Turtle Project

In January, March and April 2024 field surveys were completed in Sao La Nature Reserve, Thua Thien Hue Province and Quang Nam Province.

Rescue centre support

In Cuc Phuong National Park, Ninh Binh Province we have completed the construction of a new 150m² enclosure for sub-adult Vietnamese Pond Turtles.

In October 2023 and new incubation chiller was constructed for TFTs at the Turtle Conservation Centre

In September 2023, releases of two groups of turtles were undertaken in Xuan Lien Nature Reserve and Bach Ma National Park, Thua Thien Hue Province, in partnership between the protected areas, Cuc Phuong National Park Turtle Conservation Centre and Soc Son Rescue Centre, Hanoi.

In April 2024 a new large pond enclosure for constructed for a large Asiatic Giant Softshell Turtle (*Pelochelys cantorii*) rescued from the illegal wildlife trade at the TCC.

Bach Ma Conservation Breeding Centre

Throughout much of 2023 and 2024, we have coordinated with the Re:wild, WWF, and Bach Ma National Park teams to design and plan the construction of the new Bach Ma Conservation Breeding Centre.

We have continued to work with the health screening, and processing of TFTs for release from other rescue centres, including Soc Son, Hanoi.

Other Activities

Our staff have also been participating in camera trap surveys in partnership with other NGOs, which includes the setting and retrieving of camera trap data for analysis

In September 2023 and March/April 2024, the field survey was completed in Hoang Lien National Park, Lao Cai Province in partnership with ZSL and focused on amphibians

Financial review

Review of the charity's financial position at the end of the period

During the year total income amounted to £280,151 and expenditure for the year totalled £265,147, making a net surplus for the year of £15,004 before exchange rate differences. £13,622 surplus after loss in exchange.

At the balance sheet date, the Charity had total funds of £261,089. Uncommitted reserves freely available for charitable activities were £221,552.

Statement explaining the policy for holding reserves stating why they are held

The intention of the trustees is ultimately to distribute the majority of its unrestricted reserves in accordance with the charity's objectives. The charity needs to retain some reserves to cover the charity's UK expenditure.

Plans for Future Periods

Following the accomplishments we achieved up to now, the charity intends to continue to focus on priority project sites and species.

Report of the trustees for the year ended 31st August 2024

Risk management

The trustees review the major risks that the charity faces on a regular basis and believe that whilst following the reserves policy below there will be sufficient resources in the event of adverse conditions.

The trustees have also examined other operational and business risks, which they face and confirm that they have established systems to mitigate the risk.

Structure, governance and management

Description of the charity's trusts

Type of governing document The charitable company was established under a memorandum of association, which established the objects and powers of the charitable company and is governed under its articles of association. With a focus mainly on activities in Vietnam, IMC was formally registered in Vietnam on the 4th of March 2015 with The People's Aid Co-ordinating Committee (PACCOM), following an initial extension, the registration was renewed on 30th August 2021 for a period of 3 years valid to 4th March 2024. The organisation has also undertaken a number of awareness and training activities in Lao PDR in recent years, with these activities supported through partnerships with Laos Zoo (LWC), Laos National University

How the charity is constituted The organisation is a charitable company limited by guarantee, incorporated on 1 August 2008 and registered as a charity on 1 October 2008.

Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees At the year-end there were three trustees, all of whom are fully committed to the success of the Charity. Two are based in the UK and one in the US. One of the UK trustees also works for ATP/IMC based in the UK with some months spent in Vietnam. Any future trustees would be recruited, selected and appointed following best practices and having regard to Charity Commission Guidance in this regard.

All trustees undertook an initial briefing and induction programme. Any future trustee would undergo a similar induction programme. The trustees fully understand the importance of operating to the highest standards of corporation governance to ensure the public have confidence in the Charity.

The Charity's Memorandum and Articles of Association provides that the trustees have wide powers to apply funds for charitable purposes. The trustees meet regularly to monitor the Charity's activities and to arrange the fundraising activities.

One of trustee prepares and circulates to the other trustees an update on IMC's field activities, financial status, and legal and administrative matters every quarter.

Two trustees give their time voluntarily and receive no benefits from the charity in their role as trustees. The third, Timothy McCormack, also works full time for IMC/ATP as a director and as such is paid a salary as allowed following 13.5 section of the Articles of Association. Any expenses reclaimed from the charity are set out in note 7 to the financial statements.

Reference and administration details

Charity's full name Indo-Myanmar Conservation

Other names the charity is known by Asian Turtle Project

Charity's principal address 15 Lime Walk
Ripon
HG4 2NF

Names of the trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
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Timothy McCormack
Douglas Hendrie
Dr. Diana Bell

Names and addresses of advisers

Type of adviser	Name	Address
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Independent Examiner	Karen Wood ACMA, CGMA	Outsource Accountancy Services & Independent Examinations 2 Galligap Lane, Osbaldwick York, YO10 3NR
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Report of the trustees for the year ended 31st August 2024

Trustee responsibilities in relation to financial statements

Company law requires the directors (trustees) to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the income and expenditure of the company for the year. In preparing those financial statements, the directors (trustees) are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue on that basis.

The directors (trustees) are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Board of Trustees, who are Directors for the purpose of company law, and Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 5.

Disclosure of information

In so far as the Trustees are aware:

- There is no relevant information of which the Charity's Independent Examiner is unaware;
- The Trustees have taken the necessary steps to be aware of the information, which would be relevant for independent examination purposes and have communicated them to the independent Examiner.

Exemptions

The trustees have taken advantage of the exemption available to small companies, including the audit exemption (as detailed on the balance sheet).

Declaration

This report was approved by the Board of Trustees

Signed on behalf of the charity's trustees

Signature

T. Mc Cormack

Full Name

Timothy McCormack

Position

Director

Date

29 May 2025

Independent examiner's report to the trustees of Indo-Myanmar Conservation

I report on the accounts of: **Indo-Myanmar Conservation**
for the year ended: **31st August 2024** which are set out on pages 7 to 16 .

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Chartered Institute Of Management Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Trust as required by section 386 of the Act; or
- 2 the accounts do not accord with those records
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Karen Wood (ACMA, CGMA)

Outsource independent examination
2 Galligap Lane
Osbalwick
York YO10 3NR

28/05/2025

Date:

Indo-Myanmar Conservation

(Charity Number: 1126123)
(Registered Company Number: 06662240)

Statement of Financial Activities for the year ended: 31st August 2024

	Note	Unrestricted funds	Restricted funds	Total 2024	Total 2023
		£	£	£	£
Income	3				
Donations and grants	3.1	84,053	195,951	280,004	363,868
Investment income	3.2	22	-	22	3
Other income	3.3	125	-	125	1,606
Total income		84,200	195,951	280,151	365,477
Expenditure					
Charitable activities	4	72,956	192,191	265,147	279,161
Total expenditure		72,956	192,191	265,147	279,161
Net incoming/(outgoing) resources before transfers		11,244	3,760	15,004	86,316
Gross transfers between funds #		(508)	508	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		10,736	4,268	15,004	86,316
Other gains/(losses) Foreign exchange		(105)	(1,277)	(1,382)	(14,916)
Net movement in funds		10,631	2,991	13,622	71,400
Total funds brought forward		210,921	36,546	247,467	176,067
Total funds carried forward		221,552	39,537	261,089	247,467

Indo-Myanmar Conservation

(Charity Number: 1126123)

(Registered Company Number: 06662240)

Balance Sheet as at: 31st August 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible assets	7	<u>2,807</u>	<u>5,815</u>
Total Fixed Assets			
Current assets			
Cash at bank and in hand	8	243,303	191,142
Debtors & prepayments	9	<u>16,929</u>	<u>63,408</u>
Total current assets		<u>260,232</u>	<u>254,550</u>
Current liabilities: amounts falling due within one year			
Creditors & accruals	10	<u>1,950</u>	<u>12,898</u>
Net current assets/(liabilities)		<u>258,282</u>	<u>241,652</u>
Net assets		<u>261,089</u>	<u>247,467</u>
Funds of the Charity			
Unrestricted Funds	11	221,552	210,921
Restricted Funds	11	<u>39,537</u>	<u>36,546</u>
Total funds carried forward		<u>261,089</u>	<u>247,467</u>

The trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors (trustees) acknowledge their responsibilities for:

- ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- preparing financial statements which give a true and fair view of the state of affairs of the company at the end of each financial year and of its profit and loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standards for Smaller Entities (effective April 2008).

The financial statements were approved by the trustees and signed on their behalf by:

Signature

Full Name

Position

Date

Timothy McCormack
Timothy McCormack
Director
29 May 2025

Indo-Myanmar Conservation

(A Company Charity Limited by Guarantee)

Notes to the accounts for the year ended:

31st August 2024

1 Basis of preparation

1.1 Basis of accounting

The financial statements are prepared under the historical cost convention and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP (FRS 102)).

1.2 Change of basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Change to previous accounts

No changes have been made to accounts for previous years.

2 Accounting policies

Income

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- receipt is probable; and
- the monetary value can be measured with sufficient reliability.

Income with related expenditure

Where incoming resources have related expenditure, the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Donated services and facilities

These are only included in income (with an equivalent amount in expenditure) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Expenditure and Liabilities

Expenditure

Raising funds

Cost of raising funds comprise those costs associated with attracting voluntary income.

Charitable activities

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Foreign currencies

Assets and liabilities in foreign currencies at the year-end have been converted into UK Sterling at the rate of exchange applicable at the date of the Balance Sheet. Transactions in foreign currencies during the financial year have been converted into sterling using the exchange rate on the day of the transaction. Exchange rate differences are taken into account in arriving at the operating result.

Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Individual assets costing more than £500 are capitalised.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Equipment	33% Reducing balance
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Indo-Myanmar Conservation

Notes to the accounts for the year ended: 31 August 2024

Income	Unrestricted funds £	2024 Restricted funds £	Total 2024 £	Unrestricted funds £	2023 Restricted funds £	Total 2023 £
3.1 Donations and grants						
Grants	84,053	195,951	280,004	107,554	256,177	363,731
Donations		-	-	137	-	137
	84,053	195,951	280,004	107,691	256,177	363,868
3.2 Investment income						
interest	22	-	22	3	-	3
	22	-	22	3	-	3
3.3 Other income						
Misc income	125		125	1,606	-	1,606
Total income	84,200	195,951	280,151	109,300	256,177	365,477

Indo-Myanmar Conservation

Notes to the accounts for the year ended: 31 August 2024

Expenditure	Unrestricted funds £	2024 Restricted funds £	Total 2024 £	Unrestricted funds £	2023 Restricted funds £	Total 2023 £
4 Charitable activities						
Accommodation & subsistence	-	584	584	-	1,747	1,747
Bank charges	3	444	447	13	749	762
Communications	675	1,068	1,743	71	2,542	2,613
Equipment	-	974	974	615	3,390	4,005
Food	1566	586	2,152	-	4,885	4,885
Local counterparts			-	-	2,255	2,255
Repairs, maintenance & service fees		6	6	-	2,745	2,745
sundry	(1,620)	1,486	(134)	18	17	35
Office & admin overheads	46	1,128	1,174	2	1,084	1,086
prof fees	2,992	24,765	27,757	3,214	23,299	26,513
rent	1,202	5,104	6,306	-	8,076	8,076
staff salaries	54,449	115,063	169,512	64,303	101,084	165,387
Other staff expenses & benefits		1,339	1,339	-	-	-
supplies	6,064	12,431	18,495	2,935	12,823	15,758
TCC food/rescue	221	3,478	3,699	-	854	854
Transport & travel	4,350	23,735	28,085	226	39,306	39,532
Overhead contribution			-	(17,842)	17,842	-
Depreciation	3,008	-	3,008	2,908	-	2,908
			-			
			-			
Total charitable activities	72,956	192,191	265,147	56,463	222,698	279,161
 Total expenditure	 72,956	 192,191	 265,147	 56,463	 222,698	 279,161

Indo-Myanmar Conservation

(A Company Charity Limited by Guarantee)

Notes to the accounts for the year ended: 31st August 2024

5 Expenses & fees

5.1 Trustee expenses

No Trustees were paid expenses in the current or previous year.

5.2 Trustees fees

Timothy McCormack, one of the trustees, is also an employee and is paid for his service as Programme Director of ATP in Vietnam. During the year he received a salary and pension contributions totalling £46,599, from the charity (2022-£40,937)

5.3 Fees for examination or audit of the accounts

	2024 £	2023 £
Independent Examiner's fees for reporting on the accounts	950	900
Other fees paid to the Independent Examiner	1,000	1,000
	1,950	1,900

6 Staff costs

Staff costs comprise:

	2024 £	2023 £
Wages and salaries	142,361	143,342
Employer's national insurance	25,881	21,149
Employer's pension contributions	1,270	896
	169,512	165,387

No employees received in excess of £60,000 (2023 - none)

Average number of employees 19 (2023 - 19)

The key management personnel of the charity are the trustees and the programme director.

7 Fixed assets

	Equipment Total £
7.1 Tangible fixed assets	
Cost or valuation	
At 1st September 2023	25,942
Additions in year	
At 31st August 2024	25,942
Depreciation	
At 1st September 2023	20,127
Charge for the year	3,008
At 31st August 2024	23,135
Net Book Value	
At 31st August 2024	2,807
At 31st August 2023	5,815

8 Cash at bank and in hand

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
VND Bank	9,955	-	9,955	653
USD Bank	181,569	39,537	221,106	185,001
Euro Bank	5,659	-	5,659	4,885
VND Cash	6,001	-	6,001	-
GBP Cash	582	-	582	603
	203,766	39,537	243,303	191,142

9 Debtors and prepayments

Analysis of debtors falling due within one year	2024	2023
	£	£
Accrued income	14,678	56,915
Staff advances	2,251	6,493
Total	16,929	63,408

10 Creditors and accruals

Analysis of creditors falling due within one year	2024	2023
	£	£
Accruals	1,950	1,900
Creditors	-	10,998
Total	1,950	12,898

11 Analysis of Funds

11.1 Movement of major funds

2024

Fund Name	Balance B/Fwd	Incoming Resources	Outgoing Resources	(loss) gain on exchange	Transfers	Balance C/Fwd
Unrestricted Funds						
General Unrestricted Funds	210,921	84,200	72,956	(105)	(508)	221,552
	210,921	84,200	72,956	(105)	(508)	221,552
Restricted Funds						
USFWS	(36,283)	65,159	61,179	1,269	-	(31,034)
Full Circle	6,301	76,144	48,573	(220)	-	33,652
CEPF	20,320	25,059	45,176	(711)	508	-
WWF	6,266	19,077	28,918	(219)	-	(3,794)
Segre Fondation	13,221	-	-	(462)	-	12,759
SL Zoo	-	3,802	-	-	-	3,802
ASAP	7,361	6,710	8,345	(257)	-	5,469
ReWild	19,360	-	-	(677)	-	18,683
	36,546	195,951	192,191	(1,277)	508	39,537
Total Funds	247,467	280,151	265,147	(1,382)	-	261,089

The funds in negative balance are receiving more funding in the next financial year. USFWS Year 2 funds of \$97,930 have not yet been received. Other funds arrive later than the account period pending reports approval from donor.

2023 Fund Name	Balance Incoming B/Fwd Resources	Outgoing Resources	Diff on Exchange	Transfers	Balance C/Fwd	
Unrestricted Funds						
General Unrestricted Funds	177,282	109,300	56,463	(15,017)	(4,181)	210,921
	177,282	109,300	56,463	(15,017)	(4,181)	210,921
Restricted Funds						
USFWS	4,679	47,336	87,905	(393)	-	(36,283)
Full Circle	(51,127)	94,605	41,467	4,290	-	6,301
CEPF	31,313	57,123	65,488	(2,628)	-	20,320
WWF	-	22,673	16,407	-	-	6,266
Thrigby Hall	1,231	-	3,636	(103)	2,508	-
Segre Fondation	15,152	-	659	(1,272)	-	13,221
MKW	(2,463)	2,347	-	207	(91)	-
TSA	-	-	1,764	-	1,764	-
ASAP	-	8,431	1,070	-	-	7,361
ReWild	-	23,662	4,302	-	-	19,360
	(1,215)	256,177	222,698	101	4,181	36,546
Total Funds						
	176,067	365,477	279,161	(14,916)	-	247,467

11.2 Transfers between Funds

The transfer between funds represents the slight underspend being released into unrestricted funds to end the project with the permission of the funder, or a slight overspend being made up from unrestricted funds.

11.3 Restricted Funds

USFWS

US Fish and Wildlife Service (USFWS) - the project "Conservation of critically endangered tortoises and freshwater turtles in Vietnam" had a duration of 36 months from March 2022 to February 2025. The total budget is \$335,232.00. The project location is throughout Vietnam and to date, 31st of August 2023.

Full Circle

Conservation of critically endangered tortoises and freshwater turtles in Vietnam, for 12 months, from April 2022 to March 2023. A contribution total of \$120,307 was allocated for the period to date (31 August 2022). Funds from the grantee support work in Son Tay district (from Hanoi city), Deo Ca area (from Phu Yen province) and Cuc Phuong National Park, Ninh Binh Province.B197

CEPF

Critical Ecosystem Partnership Fund (CEPF) - Provided support to a range of species-focused project field activities and staffing costs. The project total budget is for \$200,060.00 over a three-year period from July 2021 to June 2024. To date (31 August 2023), the disbursement is 111,649.02US

WWF

To provide support for two surveys in Nghe An Province and Hue Province in the search for the Saola. The total budget is \$40,000 from April 2023 to February 2024.

Segre Fondation

Developing viable release strategies for rehabilitated and endangered Big-headed turtles in Vietnam

SL Zoo

IUCN Mekong Wet grant for activities to assess wetland habitat and climate change vulnerability for the critically endangered Vietnamese Pond Turtle (*Mauremys annamensis*). This has included biodiversity surveys at key wetland habitats in Phu Yen province, remote sensing of possible habitat with climate change impact modelling and discussion, socioeconomic surveys with vulnerability assessments for the species and habitats using specific VA tools.

ASAP

- Provided support for habitat assessments in central Vietnam in critical habitat for the endemic Vietnamese Pond Turtle as part of preparations for a reintroduction.
- TCC rescue, supported the rescue and rehabilitation of threatened TFT from three provinces in Vietnam, with support for some holding facilities and genetic screening for animals.

ReWild

Provided funds as part of an IUCN TFT specialist group funded activity to organise a workshop for the Swinhoe's Softshell Turtle and produce associated reports.

12 Net assets between funds

2024

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Fund balances at 31st August 2024			
Fixed assets	2,807	-	2,807
Current assets	220,695	39,537	260,232
Current liabilities	(1,950)	-	(1,950)
	221,552	39,537	261,089

2023

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Fund balances at 31st August 2021			
Fixed assets	5,815	-	5,815
Current assets	218,004	36,546	254,550
Current liabilities	(12,898)	-	(12,898)
	210,921	36,546	247,467

13 Transactions with related parties

No related party transactions were undertaken during the year, nor in the previous year.

INDO - MYANMAR CONSERVATION

England & Wales - Charity number 1126123

Accounts

Indo-Myanmar Conservation

(A Company Charity Limited by Guarantee)

Charity Number	1126123
Registered Company Number	06662240

Trustees' Annual Report & Financial Statements for the year ended 31st August 2023

outsource

Charity accounts preparation &
independent examination service

Indo-Myanmar Conservation

(A Company Charity limited by guarantee)

Contents

■	Index	Page
■	Directors (Trustees) Annual Report	1
■	Independent Examiner's Report	12
■	Statement of Financial Activities	13
■	Balance Sheet	14
■	Notes to the Accounts	15



Report of the trustees for the year ended 31st August 2023

Charity's full name: Indo-Myanmar Conservation
Registered company number: 06662240
Registered charity number: 1126123

From: 1st September 2022
To: 31st August 2023

The trustees present their report and the unaudited financial statements for the year ended 31st August 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019).

Objectives and Activities

Summary of the purposes of the charity set out in its governing document

- To promote for the benefit of the public the conservation of wild plants and animals, in particular, but not limited to, those that are endemic or mainly confined to Vietnam, Laos, Cambodia, Thailand, Myanmar and/or Southern China.
- Such other charitable purposes are beneficial to the community consistent with the objects above as the trustees shall in their absolute discretion determine.

The objectives for a particular year are shaped by these aims and reference is made to the needs, financial and other, of the Charity. The trustees determine the donations and/or financial support to be made to the Charity.

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.



Report of the trustees for the year ended 31st August 2023

Achievements and Performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

The trustees continued to establish operational and financial policies and procedures and to raise funds to enable the Charity to fulfil its charitable objects. The trustees have concentrated their efforts this year on raising public awareness of the Charity, its aims and objectives.

The Asian Turtle Program (ATP), which was a Hanoi-based program of the Cleveland Metroparks Zoo (CMZ) in the USA and operated under the local NGO, Education for Nature - Vietnam (ENV) was merged with IMC, which was finalised on the 4th of March 2015 with the registration of IMC in Vietnam, this saw the staff of the ATP become IMC staff. Due to its long establishment and the awareness of its activities in Vietnam, the ATP has retained some identity to operate as a programme within IMC.

The Charity has funded several conservation activities in Vietnam following the accreditation by the People's Aid Coordinating Committee (PACCOM) and obtaining PACCOM's approval for the following programs:

1. ASAP grants to support the TCC rescue and Vietnamese Pond Turtle research in central Vietnam. Budget is \$20,000.00 for 1 year from June 2023 to May 2024.
2. US Fish and Wildlife Service (USFWS) - the project "Conservation of critically endangered tortoises and freshwater turtles in Vietnam" had a duration of 36 months from March 2022 to February 2025. The total budget is \$335,232.00. The project location is throughout Vietnam and to date, 31st of August 2023.
3. Full Circle Foundation - Conservation of critically endangered tortoises and freshwater turtles in Vietnam, for 12 months, from April 2022 to March 2023. A contribution total of \$120,307 was allocated for the period to date (31 August 2022). Funds from the grantee support work in Son Tay district (from Hanoi city), Deo Ca area (from Phu Yen province) and Cuc Phuong National Park, Ninh Binh Province.
4. Critical Ecosystem Partnership Fund (CEPF) - Provided support to a range of species-focused project field activities and staffing costs. The project total budget is for \$200,060.00 over a three-year period from July 2021 to June 2024. To date (31 August 2023), the disbursement is \$111,649.02.
5. Cleveland Metroparks Zoo (CMZ) - Core support for turtle conservation in Vietnam: with the duration of 12 months, from January 2022 to December 2022, the project will contribute a total budget of \$54,950. Activities are focused across Vietnam and support core costs. From January 2023 – December 2023, a further \$96,574 was provided from the grantee, part of this payment, \$35,094 arrived in December 2023 outside of this financial reporting period.
6. World Wildlife Foundation (WWF) – provide support for two surveys in Nghe An Province and Hue Province in the search for the Saola. The total budget is \$40,000 from April 2023 to February 2024.
7. Other support from private donors and small grants include: ReWild \$29,993.00, ZSL \$16,100, CEPF Laos Small grant 20,000.00, Dublin Zoo €3,000.00



Report of the trustees for the year ended 31st August 2023

Overview period 1st September 2022 – 31st August 2023

During this project period there have been significant developments in terms of project activities, in particular the expansion of work in central Vietnam for the critically endangered Indochinese Box Turtles and Vietnamese Pond Turtle, with awareness and research activities carried out. Progress has been made in the development of a conservation breeding centre in Bach Ma National Park for a range of highly threatened wildlife species. The rescue and release of TFT involving the Turtle Conservation Centre (TCC) in Cuc Phuong National Park continue to be a significant output for the organisation. Throughout work, we have continued to maintain and create new working partnerships that are important for achieving our goals of conserving TFT species throughout the region.

Challenges

The high workload and remote locations of some of our project sites means that many of our staff have considerable time in the field completing activities, as a small conservation organisation we often work on a limited financial budget Which prohibits us from employing additional staff, which many of our projects would greatly benefit from. We will continue to fund and seek new channels through which to improve our capacity. Some proposals, such as those to DEFRA in the UK, we're not successful and we will look to improve on such application in the future.

The death of the Dong Mo Lake Swinhoe's Softshell Turtle in April 2023 was a Significant blow to the conservation of the species, being one of only three animals known globally, well this was devastating. We will continue to undertake surveys to try and confirm animals at additional sites.

Summary of Project Activities

New Partnerships:

Our involvement in the development of a conservation breeding rescue centre in Bach Ma National Park, central Vietnam, Which will include a component on the critically endangered Bourret's Box Turtle, I meant, we have developed a good working partnership with the national park, WWF and Re:wild for this project. Members of our team have also been undertaking wildlife camera trapping surveys for WWF, an area of work we are expanding into.

Resources produced during this project period included

Publications:

Three scientific publications were produced in collaboration with our partners.



Report of the trustees for the year ended 31st August 2023

Events and Awareness

Presentations by the IMC/ATP team were made at a number of events, including the 5th National Scientific Conference on Herpetology in Vietnam, at National Universities and as part of online seminars on conservation.

Staff from our Rafetus project worked with the VTC film company from Vietnam to produce a piece on Rafetus conservation in Vietnam. Filming by VTV2 At the TCC aired on national television. Our also team worked with a German film crew to visit Vietnam's highest mountain forest to film amphibians for a wildlife documentary.

In October 2022 the ATP/IMC collaborated with a partner NGO, PanNature To promote a joint publication produced in 2021 on trade in TFT in Vietnam with over 30 participants from various NGOs, Newspapers and government departments participating. At least 18 newspaper publications were produced as a result of this activity. 1,000 Copies of the Trade report were printed.

On the 13th of April 2023 a delegation from the UK Embassy in Vietnam and the UK Minister for the Environment, Teresa Coffey, visited the TCC in Cuc Phuong National Park and met with a team from the ATP/IMC to discuss TFT conservation as part of her Vietnam trip.

Community Engagement

School programs were held around priority Rafetus sites for 690 pupils from three secondary schools. While in central Vietnam school programs were held in 2 secondary schools in Thua Thien Hue Province for 158 students, 70 students Phu Yen, school libraries, 100 books for Bourret's Box Turtle, and in south central Vietnam school programs for the Southern Vietnam Box Turtle involved 200 students. Signboards were designed and placed at 8 locations in Phu Yen province to raise the awareness to 2 priority species, the Vietnamese Pond Turtle and the southern Vietnamese box Turtle with 56 individuals from the local community involved in community meeting activity at the same time.

Annual no hunting agreements were signed with 46 fishermen along with Hanoi Fisheries department and FPD for Dong Mo Lake, Hano for the Swinhoe's Softshell Turtle.

In central Vietnam community meetings were held for over 380 Participants from six villages in Nghe An Province to raise awareness to priority TFT species. At the same time 4 school programs were held for 448 students. These activities focused on the Big-headed Turtle and Indochinese Box Turtle occurring in Pu Mat National Park.



Report of the trustees for the year ended 31st August 2023

Training

A variety of different training activities have been undertaken throughout the year, these include for awareness and training of partner NGO, Student training to encourage future conservation biologist and enforcement training for government partners and wildlife protection agencies. We have also taken the opportunity to have our staff involved in training to improve the technical and management skills.

Some of the training that we have been involved include:

Enforcement training co-hosted by WCS and FPD for region 3 (14 cities and provinces in southern Vietnam), with 30 participants from FPD and environmental police. Additional training was held in partnership with the Vietnam University of Forestry in Khanh Hoa Province for 33 officials from two provinces.

An annual, 8 day, Tortoise and freshwater Turtle field skill training course was held for 10 participant Universities from across Vietnam in Cuc Phuong National Park.

The project in Vietnam has supported a number of different international visits as part of training and exchange programs with international experts from the zoo and conservation community.

Staff from Vietnam program have been involved in a range of different training programs including first-aid, use of drones, use of ultrasound equipment amongst others.

Websites:

No significant developments were made for the website during this period, but a new communication officer was hired to manage the website and social media.

Workshops and Events:

Surveys:

Field surveys in Nghe An Province focused on the Bigheaded Turtle (*Platysternon megacephalum*) and Four-eyed Turtle (*Sacalia quadriocellata*) with aquatic trapping and eDNA producing good results.

Interview surveys have been conducted in the northern Vietnamese provinces of Lai Chau and Cao Bang provinces.

Staff of IMC I've been involved with camera trapping for mammals at a number of sites in partnership with other NGOs, 161 camera traps were used.



Report of the trustees for the year ended 31st August 2023

Swinhoe's Softshell Turtle Project

13 days of interview surveys were completed focused on the species during the project period in one North central province with a focus on eight lakes, with intensive site monitoring at new sites taken place over three months.

Aquatic trapping surveys were undertaken in Dong Mo Lake, Hanoi, for Swinhoe's Softshell Turtle during this project period. Camera traps have been set up on the number of artificial basking platforms for the species and staff have been trained in the use of drones for aerial surveys. In April 2023 a large *Rafetus swinhoei* was found dead in the lake from unknown causes. A significant blow to this species for which only 3 living animals were identified.

Vietnamese Pond Turtle Project

A local threat assessment for the Vietnamese Pond Turtle (*Mauremys annamensis*) was made in central Vietnam around priority habitat. Nine days of interview surveys were conducted in Binh Dinh province, focused on the Vietnamese Pond Turtle to review historical data on potential sites for the species in the area. Sites were reviewed in Binh Dinh Province for a potential conservation breeding centre.

Aquatic trapping and environmental DNA surveys were completed in central Vietnam at number of sites for the species. With attitude awareness question our serve is completed at the same time.

Indochinese Box Turtle Project

A threat assessments were undertaken for the Southern Vietnamese Box Turtle (*Cuora picturata*) in central Vietnam, with baselines surveys completed to monitor impacts or awareness activities. Interview and field surveys were also completed in the believed south of the species geographic range in Vietnam.

Rescue centre support

151 turtles have been released during two release events. While the TCC and ATP/IMC have worked to resuce 223 TFT from 9 confiscations from across Vietnam.

Staff from the ATP/IMC were involved in CITES meetings within Vietnam to support proposals for up-listing of species within CITES.

The ATP/IMC Has been working with Partnership along with the NGO WWF and Re:wild and Bach Ma National Park To develop designs and plans for a multi taxa conservation breeding centre in the national park in Thua Thien Hue province.

At the TCC a New quarantine cage area has been constructed as well as six new enclosures for black breasted leaf turtles.

Cleveland Metroparks Zoo

Support of ATP/IMC Core activities, staffing and running costs, support of annual student field skills training course, support for activities at the Turtle Conservation Centre (TCC) or Cuc Phuong National Park and other turtles and freshwater turtle rescue and release activities at sites throughout Vietnam.



Report of the trustees for the year ended 31st August 2023

Financial Review

Review of the charity's financial position at the end of the period

During the year total income amounted to £365,477 and expenditure for the year totalled £279,161, making a net surplus for the year of £86,316 before exchange rate differences. £71,400 after gain in exchange.

At the balance sheet date, the Charity had total funds of £247,467. Uncommitted reserves freely available for charitable activities were £210,921.

Statement explaining the policy for holding reserves stating why they are held

The intention of the trustees is ultimately to distribute the majority of its unrestricted reserves in accordance with the charity's objectives, The charity needs to retain some reserves to cover the charity's UK expenditure.

Plans for Future Periods

Following the accomplishments we achieved up to now, the charity intends to continue to focus on priority project sites and species.

Risk management

The trustees review the major risks that the charity faces on a regular basis and believe that whilst following the reserves policy below, there will be sufficient resources in the event of adverse conditions.

The trustees have also examined other operational and business risks, which they face and confirm that they have established systems to mitigate the risk.

**Report of the trustees for the year ended 31st August 2023****Structure, governance and management****Description of the charity's trusts****Type of governing document**

The charitable company was established under a memorandum of association, which established the objects and powers of the charitable company and is governed under its articles of association. With a focus mainly on conservation and research activities for Tortoise and Freshwater Turtle (TFT) species in Vietnam, IMC was formally registered in Vietnam on the 4th of March 2015 with The People's Aid Co-ordinating Committee (PACCOM), following an initial extension, the registration was renewed on 30th August 2021 for a period of 3 years valid to 4th March 2024. Within Vietnam the charity has a number of partnerships, these include with Cuc Phuong National Park, Ninh Binh Province to co-manage the Turtle Conservation Centre (TCC), with Bach Ma National Park, Thua Thien Hue Province, WWF and Re:wild to support the development of a wildlife conservation breeding centre, with Easo Nature Reserve, Dak Lak Province, Pu Mat National Park, Nghe An Province and DONRE of Phu Yen Province for biodiversity monitoring and community awareness, with London Zoological Society (ZSL) for the conservation of threatened amphibian species and Ha Noi Fishery of Ha Noi city, WCS, CRES and the Turtle Survival Alliance (TSA) for the conservation of the Swinhoe's Softshell Turtle. The organisation has also undertaken a number of awareness and training activities in Lao PDR in recent years, with these activities supported through partnerships with Laos Zoo (LWC) and Laos National University.

How the charity is constituted

The organisation is a charitable company limited by guarantee, incorporated on 1 August 2008 and registered as a charity on 1 October 2008.

Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees

At the year-end there were three trustees, all of whom are fully committed to the success of the Charity. Two are based in the UK and one in the US. One of the UK trustees also works for ATP/IMC based in the UK with some months spent in Vietnam. Any future trustees would be recruited, selected and appointed following best practices and having regard to Charity Commission Guidance in this regard.

All trustees undertook an initial briefing and induction programme. Any future trustee would undergo a similar induction programme. The trustees fully understand the importance of operating to the highest standards of corporate governance to ensure the public have confidence in the Charity.

The Charity's Memorandum and Articles of Association provides that the trustees have wide powers to apply funds for charitable purposes. The trustees meet regularly to monitor the Charity's activities and to arrange the fundraising activities.

One trustee prepares and circulates to the other trustees an update on IMC's field activities, financial status, and legal and administrative matters.

Two trustees give their time voluntarily and receive no benefits from the charity in their role as trustees. The third, Timothy McCormack, also works full-time for IMC/ATP as a director and as such is paid a salary as allowed following 13.5 section of the Articles of Association. Any expenses reclaimed from the charity are set out in note 7 to the financial statements.



Report of the trustees for the year ended 31st August 2023

Reference and Administration details

Charity's Full Name: Indo-Myanmar Conservation

Other names the charity is known by: Asian Turtles Project

Charity's principal address: 15 Lime Walk, Ripon, HG4 2NF

Names of the trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not whole year	Name of person entitled to appoint trustee
Timothy McCormack			
Douglas Hendrie			
Dr. Diana Bell			

Names and addresses of advisers

Type of advisor	Name	Address
Independent Examiner	Karen Wood ACMA, CGMA	Outsource Accountancy Services & Independent Examinations Hiscox Building, Peasholme Green York, YO1 7PR



Report of the trustees for the year ended 31st August 2023

Trustee responsibilities in relation to financial statements

Company law requires the directors (trustees) to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the income and expenditure of the company for the year. In preparing those financial statements, the directors (trustees) are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue on that basis.

The directors (trustees) are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Board of Trustees, who are Directors for the purpose of company law, and Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 5.

Disclosure of information

In so far as the Trustees are aware:

- There is no relevant information of which the Charity's Independent Examiner is unaware;
- The Trustees have taken the necessary steps to be aware of the information, which would be relevant for independent examination purposes and have communicated them to the independent Examiner.

Exemptions

The trustees have taken advantage of the exemption available to small companies, including the audit exemption (as detailed on the balance sheet).



Report of the trustees for the year ended 31st August 2023

Declaration

This report was approved by the Board of Trustees

Signed on behalf of the charity's trustees

Signature	<i>T. McGovern</i>
Full Name	<i>TIMOTHY MCGOVERN</i>
Position	<i>DIRECTOR IMC/ATP</i>
Date	<i>13/Jul/24</i>

Indo-Myanmar Conservation

(Charity Number 1126123)

Independent examiner's report to the Trustees of Indo-Myanmar Conservation

I report on the accounts of: **Indo-Myanmar Conservation**

For the year ended: **31st August 2023** Which are set out on pages 13-25

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 386 of the Act;
or
2. the accounts do not accord with those records
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Karen Wood ACMA, CGMA
Outsource independent examination service
The Hiscox Building
Peasholme Green
York YO1 7PR

14/07/2024

Date

Indo-Myanmar Conservation

(Charity Number 1126123)

Statement of Financial Activities for the year ended: 31st August 2023

	Note	Unrestricted funds	Restricted funds	2023 Total	2022 Total
Income	3	£	£	£	£
Donations and grants	3.1	107,691	256,177	363,868	245,400
Investment income	3.2	3	-	3	10
Other income	3.3	1,606	-	1,606	920
Total income		109,300	256,177	365,477	246,330
Expenditure	Note	£	£	£	£
Charitable activities	4	56,463	222,698	279,161	325,601
Total expenditure		56,463	222,698	279,161	325,601
Net incoming/(outgoing) resources before transfers		52,837	33,479	86,316	(79,271)
Gross transfers between funds		(4,181)	4,181	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		48,656	37,660	86,316	(79,271)
Other gains/(losses) Foreign exchange		(15,017)	101	(14,916)	34,523
Net movement in funds		33,639	37,761	71,400	(44,748)
Total funds brought forward		177,282	(1,215)	176,067	220,815
Total funds carried forward		210,921	36,546	247,467	176,067

Indo-Myanmar Conservation

(Charity Number 1126123)

Balance sheet as at:

31st August 2023

	Note	2023	2022
Fixed assets			
Tangible assets	7	5,815	7,004
Total fixed assets			
Current assets			
Cash at bank and in hand	8	191,142	177,036
Debtors and prepayments	9	63,408	-
Total current assets		254,550	177,036
Current liabilities: amounts falling due within one year			
Creditors and accruals	10	12,898	7,973
Net current assets/liabilities		241,652	169,063
Net assets		247,467	176,067
Funds of the charity			
Unrestricted Funds (General)	11	210,921	177,282
Restricted Funds	11	36,546	1,215
Total funds carried forward		247,467	176,067

The trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors (trustees) acknowledge their responsibilities for:

- ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- preparing financial statements which give a true and fair view of the state of affairs of the company at the end of each financial year and of its profit and loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standards for Smaller Entities (effective April 2008).

The financial statements were approved by the trustees and signed on their behalf by:

Name: *Tim McCormack*
Position: Trustee

Signature: *Tim McCormack*

Date: *13/5/24*

Notes to the Accounts for the year ended:

31st August 2023

1. Basis of preparation

1.1 Basis of accounting

The financial statements are prepared under the historical cost convention and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP (FRS 102)).

1.2 Change of basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Change to previous accounts

No changes have been made to accounts for previous years.

2. Accounting policies

Income and endowments

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- receipt is probable; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure, the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has evidence of entitlement to the resources and receipt is probable.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Indo-Myanmar Conservation

(Charity Number 1126123)

Notes to the Accounts for the year ended:

31st August 2023

Expenditure and liabilities

Expenditure

Raising funds

Cost of raising funds comprise those costs associated with attracting voluntary income.

Charitable activities

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Liability recognition

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Foreign currencies

Assets and liabilities in foreign currencies at the year-end have been converted into UK Sterling at the rate of exchange applicable at the date of the Balance Sheet. Transactions in foreign currencies during the financial year have been converted into sterling using the exchange rate on the day of the transaction. Exchange rate differences are taken into account in arriving at the operating result.

Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Individual assets costing more than £500 are capitalised.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Equipment | 33% Reducing balance

Indo-Myanmar Conservation

(Charity Number 1126123)

Notes to the Accounts for the year ended:

31st August 2023

Income	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
3.1 Donations and grants	£	£	£	£	£	£
Grants	107,554	256,177	363,731	110,172	132,236	242,408
Donations and legacies	137	-	137	2,992	-	2,992
	107,691	256,177	363,868	113,164	132,236	245,400
3.2 Investment income						
Interest	3	-	3	10	-	10
	3	-	3	10	-	10
3.3 Other income						
Misc. income	1,606	-	1,606	920	-	920
Total income	109,300	256,177	365,477	114,094	132,236	246,330

Indo-Myanmar Conservation

(Charity Number 1126123)

Notes to the Accounts for the year ended:

31st August 2023

Expenditure	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£
4 Charitable activities						
Accommodation & subsistence	-	1,747	1,747	645	3,109	3,754
Bank charges	13	749	762	336	387	723
Communications	71	2,542	2,613	579	1,816	2,395
Equipment	615	3,390	4,005	384	5,372	5,756
Food	-	4,885	4,885	1,525	6,365	7,890
Local counterparts	-	2,255	2,255	-	910	910
Repairs, maintenance & service fees	-	2,745	2,745	49	10,134	10,183
Sundry	18	17	35	43	945	988
Office & admin overheads	2	1,084	1,086	-	411	411
Prof fees	3,214	23,299	26,513	2,366	21,791	24,157
Rent	-	8,076	8,076	-	7,005	7,005
Staff	64,303	101,084	165,387	43,532	137,756	181,288
Supplies	2,935	12,823	15,758	495	35,888	36,383
TCC food/rescue	-	854	854	-	3,869	3,869
Transport & travel	226	39,306	39,532	3,234	33,984	37,218
Overhead contribution	(17,842)	17,842	-	(12,702)	12,702	-
Depreciation	2,908	-	2,908	2,671	-	2,671
Total charitable activities	56,463	222,698	279,161	43,157	282,444	325,601
Total expenditure	56,463	222,698	279,161	43,157	282,444	325,601

Indo-Myanmar Conservation

(Charity Number 1126123)

Notes to the Accounts for the year ended:

31st August 2023

5. Expenses & fees

5.1 Trustee expenses

No Trustees were paid expenses in the current or previous year.

5.2 Trustees fees

Timothy McCormack, one of the trustees, is also an employee and is paid for his service as Programme Director of ATP in Vietnam. During the year he received a salary and pension contributions totalling £30,750, from the charity (2022-£31,517)

5.3 Fees for examination or audit of the accounts

	2023	2022
Independent Examiner's fees for reporting on the accounts	900	850
Other fees paid to the Independent Examiner	1,000	950
	1,900	1,800

6. Staff costs

Staff costs comprise:

	2023	2022
Wages and salaries	143,342	158,081
Employers National Insurance	21,149	22,415
Employers pension contributions	896	792
	165,387	181,288

No employees received in excess of £60,000 (2022 - none)

Average number of employees 19 (2021 - 22)

The key management personnel of the charity are the trustees and the programme director.

Indo-Myanmar Conservation

(Charity Number 1126123)

Notes to the Accounts for the year ended:

31st August 2023

7. Fixed Assets

7.1 Tangible fixed assets

Equipment Total

Cost or valuation

£

At 1st Sep 2022	765
Additions in year	-
At 31st Aug 2023	765

Depreciation

At 1st Sep 2022	291
Charge for the year	192
At 31st Aug 2023	483

Net Book Value

At 31st Aug 2023	282
At 31st Aug 2022	474

8. Cash at bank and in hand

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
VND Bank	653	-	653	773
USD Bank	148,455	36,546	185,001	157,279
Euro Bank	4,885	-	4,885	16,358
VND Cash	-	-	-	36
USD Cash	-	-	-	745
GBP Cash	603	-	603	1,845
	154,596	36,546	191,142	177,036

Indo-Myanmar Conservation

(Charity Number 1126123)

Notes to the Accounts for the year ended:

31st August 2023

9. Debtors & prepayments

2023 2022

Analysis of debtors falling due within one year

Accrued income	56,915	-
Staff advances	6,493	-
Total	63,408	-

10. Creditors and accruals

2023 2022

Amounts falling due within one year

	£	£
Creditors	-	1,082
Accruals	11,374	9,315
	11,374	10,397

11. Analysis of funds

11. 1 Movement of major funds

2023	Balance b/ fwd	Incoming resources	Outgoing resources	(loss) gain on exchange	Transfers	Balance c/ fwd
Fund Name						
	£	£	£	£	£	£
Unrestricted Funds						
General unrestricted funds	177,282	109,300	56,463	(15,017)	(4,181)	210,921
	177,282	109,300	56,463	(15,017)	(4,181)	210,921

Indo-Myanmar Conservation

(Charity Number 1126123)

Notes to the Accounts for the year ended:

31st August 2023

	Balance b/ fwd	Incoming resources	Outgoing resources	(loss) gain on exchange	Transfers	Balance c/ fwd
Restricted Funds	£	£	£	£	£	£
USFWS	4,679	47,336	87,905	(393)	-	(36,283)
Full Circle	(51,127)	94,605	41,467	4,290	-	6,301
CEPF	31,313	57,123	65,488	(2,628)	-	20,320
WWF	-	22,673	16,407	-	-	6,266
Thrigby Hall	1,231	-	3,636	(103)	2,508	-
Segre Fondation	15,152	-	659	(1,272)	-	13,221
MKW	(2,463)	2,347	-	207	(91)	-
TSA	-	-	1,764	-	1,764	-
ASAP	-	8,431	1,070	-	-	7,361
ReWild	-	23,662	4,302	-	-	19,360
	(1,215)	256,177	222,698	101	4,181	36,546
Total Funds	176,067	365,477	279,161	(14,916)	-	247,467

A transfer has been made from Unrestricted to TSA and also to Thrigby Hall due to an error transferring the funds last year, believing the funds to have ceased when infact more expenses were to go through.

The funds in negative balance are receiving more funding in the next financial year.

Indo-Myanmar Conservation

(Charity Number 1126123)

Notes to the Accounts for the year ended:

31st August 2023

2022	Balance b/ fwd	Incoming resources	Outgoing resources	(loss) gain on exchange	Transfers	Balance c/ fwd
Fund Name	£	£	£	£	£	£
Unrestricted Funds						
General unrestricted funds	84,582	114,094	43,157	9,401	12,362	177,282
	84,582	114,094	43,157	9,401	12,362	177,282
Restricted Funds	£	£	£	£	£	£
MANNA	(11,539)	11,196	4,885	(2,128)	7,356	
USFWS	28,623	40,519	69,741	5,278		4,679
SLZOO	2,598			479	(3,077)	
Full Circle	49,016		109,182	9,039		(51,127)
CEPF 2014-2017 \$150,000	35,117	53,092	63,372	6,476		31,313
WWF	163			30	(193)	
Thrigby Hall	3,901		3,389	719		1,231
Segre Fondation	16,882	15,878	13,365	3,113	(7,356)	15,152
WCS JT grant Phu Quoc	3,092			570	(3,662)	
MKW	(3,183)	11,551	10,244	(587)		(2,463)
BTGF	3,230		3,637	596	(189)	
TSA	8,333		4,629	1,537	(5,241)	
	136,233	132,236	282,444	25,122	(12,362)	(1,215)
Total Funds	220,815	246,330	325,601	34,523	-	176,067

11.2 Transfers between Funds

The transfer between funds represents the slight underspend being released into unrestricted funds to end the project with the permission of the funder, or a slight overspend being made up from unrestricted funds.

Indo-Myanmar Conservation

(Charity Number 1126123)

Notes to the Accounts for the year ended:

31st August 2023

11.3 Restricted Funds

USFWS

US Fish and Wildlife Service (USFWS) - the project "Conservation of critically endangered tortoises and freshwater turtles in Vietnam" had a duration of 36 months from March 2022 to February 2025. The total budget is \$335,232.00. The project location is throughout Vietnam and to date, 31st of August 2023.

Full Circle

Conservation of critically endangered tortoises and freshwater turtles in Vietnam, for 12 months, from April 2022 to March 2023. A contribution total of \$120,307 was allocated for the period to date (31 August 2022). Funds from the grantee support work in Son Tay district (from Hanoi city), Deo Ca area (from Phu Yen province) and Cuc Phuong National Park, Ninh Binh Province.

CEPF

Critical Ecosystem Partnership Fund (CEPF) - Provided support to a range of species-focused project field activities and staffing costs. The project total budget is for \$200,060.00 over a three-year period from July 2021 to June 2024. To date (31 August 2023), the disbursement is \$111,649.02

WWF

To provide support for two surveys in Nghe An Province and Hue Province in the search for the Saola. The total budget is \$40,000 from April 2023 to February 2024.

Thrigby Hall

Long term support for tortoise and freshwater turtle conservation activities in Vietnam

Segre Fondation

Developing viable release strategies for rehabilitated and endangered Big-headed turtles in Vietnam

MKW

IUCN Mekong Wet grant for activities to assess wetland habitat and climate change vulnerability for the critically endangered Vietnamese Pond Turtle (*Mauremys annamensis*). This has included biodiversity surveys at key wetland habitats in Phu Yen province, remote sensing of possible habitat with climate change impact modelling and discussion, socioeconomic surveys with vulnerability assessments for the species and habitats using specific VA tools.

Indo-Myanmar Conservation

(Charity Number 1126123)

Notes to the Accounts for the year ended:

31st August 2023

TSA

Turtle Survival Alliance - funding provided to support the construction of a new secure cage with heated indoor areas for the critically endangered Southern Vietnamese Box Turtle (*Cuora picturata*) at the Turtle Conservation Centre (TCC) in Cuc Phuong National Park, Ninh Binh Province

ASAP

- Provided support for habitat assessments in central Vietnam in critical habitat for the endemic Vietnamese Pond Turtle as part of preparations for a re-introduction
- TCC Rescue, supported the rescue and rehabilitation of threatened TFT from three provinces in Vietnam, with support for some holding facilities and genetic screening for animals.

ReWild

Provided funds as part of an IUCN TFT Specialist Group funded activity to organise a workshop for the Swinhoe's Softshell Turtle and produce associated reports

12 Net assets between funds

	Unrestricted funds	Restricted funds	Total 2023
	£	£	£
2023			
Fund balances at 31st August 2023			
Fixed assets	5,815	-	5,815
Current assets	218,004	36,546	254,550
Current liabilities	(12,898)	-	(12,898)
	210,921	36,546	247,467
2022			
Fund balances at 31st August 2022			
Fixed assets	7,004	-	7,004
Current assets	178,251	(1,215)	177,036
Current liabilities	(7,973)	-	(7,973)
	177,282	1,215	176,067

13 Transactions with related parties

No related party transactions were undertaken during the year, nor in the previous year.

INDO - MYANMAR CONSERVATION

England & Wales - Charity number 1126123

Accounts

Indo-Myanmar Conservation

(A Company Charity Limited by Guarantee)

Annual Report and Financial Statements for the year ended

31st August 2022

(Charity Number: 1126123)
(Registered Company Number: 06662240)

outsource

Charity Accounts Preparation & Independent
Examination Service

Indo-Myanmar Conservation

(A Company Charity limited by guarantee)

Contents

Index	Page
Directors (Trustees) Annual Report	1
Independent Examiners Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9

Report of the trustees for the year ended 31st August 2021

From: 1st September 2021

To: 31st August 2022

The Board of Trustees, who are also Directors of the charity for the purpose of the Companies Act 2006, present their annual report and financial statements for the year ended 31st August 2022. The financial statements comply with the Companies Act 2006 and Accounting and Reporting by Charities, Statement of Recommended Practice (SORP 2015).

Charity's full name	Indo-Myanmar Conservation
Registered Company number	06662240
Registered Charity number	1126123

Objectives and activities

Summary of the purposes of the charity set out in its governing document

The objects of the Charity, inter alia, are:

- To promote for the benefit of the public the conservation of wild plants and animals, in particular, but not limited to, those that are endemic or mainly confined to Vietnam, Laos, Cambodia, Thailand, Myanmar and/or Southern China.
- Such other charitable purposes beneficial to the community consistent with the objects above as the trustees shall in their absolute discretion determine.

The objectives for a particular year are shaped by these aims and reference is made to the needs, financial and other, of the Charity. The trustees determine the donations and/or financial support to be made to the Charity.

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts

The Trustees confirm that they have complied with the duty in Section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission in respect of public benefit. That guidance outlines the need to all charities aims to be demonstrably for the public benefit. In planning the activities for the period, the Trustees have kept in mind the Charity Commission's guidance on public benefit at the Trustee meetings. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

The trustees continued to establish operational and financial policies and procedures and to raise funds to enable the Charity to fulfil its charitable objects. The trustees have concentrated their efforts this year on raising public awareness of the Charity, its aims and objectives.

The Asian Turtle Program (ATP), which was a Hanoi-based program of the Cleveland Metroparks Zoo in the USA and operated under the local NGO, Education for Nature - Vietnam (ENV) approached IMC with a view to merging. The ATP wished to be institutionalised in order to legalise its position in Vietnam and to facilitate the receipt of funds, with the merger finalised with the registration of IMC in Vietnam on the 4th of March 2015, which saw the staff of the ATP become IMC staff. The ATP has retained some identity to operate as a programme within IMC.

The Charity has funded several conservation activities in Vietnam following the accreditation by the People's Aid Coordinating Committee (PACCOM) and obtaining PACCOM's approval for the following programs:

1. INFO MANNA - The MANNA/IUCN grant to support programme development within IMC through supporting core costs that are otherwise challenging to secure, such as legal and accounting costs, staff time and some project activities. The budget is \$40,000.00 per year for 4 years, with a total \$160,000 from 2016 – 2021.
2. US Fish and Wildlife Service (USFWS) - the project "Combatting the illegal wildlife trade in tortoises and freshwater turtles in Vietnam" had a duration of 24 months from August 2019 to July 2021, but due to CoVID the project was extended to July 2022. The total budget is \$147,050.00. The project location is throughout Vietnam and to date, 31st of August 2022.
3. Full Circle Foundation - Conservation of critically endangered tortoises and freshwater turtles in Vietnam, for 12 months, from April 2022 to March 2023. A contribution total of 120,307 USD was allocated for the period to date (31 August 2022). However, the disbursement is 0 USD as the payment of 119,916 USD arrived after this reporting period, in September 2022. Funds from the grantee support work in Son Tay district (from Hanoi city), Deo Ca area (from Phu Yen province) and Cuc Phuong National Park, Ninh Binh Province.

Report of the trustees for the year ended 31st August 2021

4. Fondation Segre Foundation – “Developing viable release strategies for rehabilitated and Endangered big-headed turtles in Vietnam”, the full duration of the project was 36 months, from September 2018 to August 2021, this was extended due to CoVID delays and eventually completed in October 2021. The total grant amount was \$200,000 USD. Activities were focused on Pu Mat National Park, Nghe An Province.
5. Critical Ecosystem Partnership Fund (CEPF) - Provided support to a range of species-focused project field activities and staffing costs. The project total budget is for \$200,060.00 over a three-year period from July 2021 to June 2024. To date (31 August 2022), the disbursement is 111,649.02US
6. Cleveland Metroparks Zoo - Core support for turtle conservation in Vietnam: with the duration of 12 months, from January 2021 to December 2021, the project will contribute a total budget of 54,950 USD. Activities are focused across Vietnam and support core costs. From January 2022 – December 2022, a further 96,574 USD was provided from the grantee, part of this payment, 39,625 USD arrived in December 2022 outside of this financial reporting period.
7. Other support from private donors and small grants include: ReWild \$9,993.00, ZSL \$11,838.00, Conservation Nation \$5,000

Overview period 1st September - 31st August 2022

During the project period a number of strategic MoU's were signed with partners to strengthen activities by ATP/IMC including with Cuc Phuong National Park, Ninh Binh Province for the co-management of the Turtle Conservation Centre (TCC) in the park.

Consultation workshop on the strengthening management efficiency of endangered, precious and rare wildlife conservation facilities that will help support decision making by national authorities on wildlife protection and legislation.

Challenges

Activity in this project period has gone a lot more smoothly than within the last, this was largely due to the removal of COVID-19 restrictions which allowed staff to operate more effectively in completing community activities and field projects. As field projects have expanded into additional provinces, we are in the process of requesting that some of our new sites are added to our national registration within Vietnam. This process may require some time.

Summary of Project Activities

New Partnerships

In September 2021, a five-year MoU was signed between the Centre for Technology and Nature Conservation (CTNC) and the ATP/IMC to implement SMART monitoring at our project sites. Furthermore, in March 2022, a three-year MoU was signed with the Vietnam National University of Forestry to collaborate on training and education programs.

Resources produced during this project period included:

In October 2021, an awareness poster, “Tortoise and Freshwater Turtle species prioritised for protection in Vietnam”, was completed with 3,000 copies printed for distribution.

Publications:

January 2022, a report, “Endangered turtle species under threat from trade and consumption”, was produced in partnership between the ATP/IMC and PanNature. With 1,500 copies printed in Vietnamese language and distributed.

Events & Awareness:

During this project, TFT education and awareness programs were completed at several locations. In March 2022, in partnership with Education for Nature Vietnam (ENV) and the Young Conservationist Club (YCC) of the Vietnam National University of Forestry (VNUF), a day-long workshop and exhibition were held for 200 students of the university. In May 2022, 100 students from the Olympia school, Hanoi, participated in a special lesson program on TFT conservation.

Signboards were erected in July 2022 at 19 locations around Bach Ma National Park, Nghe An Province, focusing on TFT protection, specifically the critically endangered Bourret's Box Turtle (*Cuora bourreti*). While in August 2022, four community meetings were held for the species with 147 participants.

Community engagement

In March and April 2022, school programs were completed in Thua Thien Hue Province, with a focus on Bourret's Box Turtle (*Cuora bourreti*), with 368 participants from four schools; each school was also provided with books on wildlife and the environment as part of our conservation library project. In April 2022, school programs were completed for Swinhoe's Softshell Turtle (*Rafetus swinhoei*); 277 pupils participated from two schools with conservation libraries. Finally, in May 2022, school programs were conducted in four Nghe An province schools, with 326 pupils participating.

We have continued working with media throughout this project year, with several television stories and news articles produced on our work and TFT conservation in southeast Asia.

Training:

In April 2022, the annual TFT field skills training course was held in Cuc Phuong National Park for 14 participants from universities and national parks from across Vietnam. This was the 18th annual field skills training course the ATP/IMC held in partnership with Cuc Phuong National Park.

Enforcement training was held in June 2022, two courses for 74 participants from Sai Gon City and An Giang, Long An, Tay Ninh, Hau Giang, Cau Mau and Dong Tap Province. Participants were from FPD, police and customs officers. While in July 2022, a training course was held for 20 journalists.

Report of the trustees for the year ended 31st August 2021

Websites:

No significant developments were made for the website during this period, but a new communication officer was hired to manage the website and social media.

Workshops and Events:

May 2022, a workshop with 64 participants on the release of the Vietnamese Pond Turtle (*Mauremys annamensis*) was held in partnership with the Biodiversity Conservation Agency (BCA) of the Ministry of Natural Resources and the Environment (MoNRE).

Surveys:

Radio Tracking was completed for the Big-headed Turtle (*Platysternon megacephalum*) in Nghe An Province. During May 2022, surveys in Pu Mat National Park, Nghe An Province, focused on the collection of water samples for environmental DNA (eDNA) while non-lethal trapping found 5 TFT of two species in the wild, the Big-headed Turtle (*Platysternon megacephalum*) and Four-eyed Turtle (*Sacalia quadriocellata*).

In 2021 market surveys were completed to examine the illegal wildlife trade in southern Vietnam from commercial farms and public marketplaces. Dong Thap, An Giang, Hau Giang, Ca Mau, HCM, Long An provinces.

A project using images of TFT to identify individual animals using Artificial Intelligence (AI) was undertaken with the United States based company, WildMe. The software could learn and identify individual animals based on markings after training.

Surveys were completed for amphibians and reptiles in Hoang Lien National Park as part of a joint ATP/IMC and Zoological Society London project.

Swinhoe's Softshell Turtle Project

The ATP/IMC undertook trapping activities on Xuan Khanh Lake for Swinhoe's Softshell Turtle in partnership with WCS and the Hanoi Fisheries Department to try and confirm the species and gender of the large turtle observed in this lake. The activity lasted almost two months. Unfortunately, no animals could be captured. Monitoring of lakes in northern Vietnam continued to support the Swinhoe's Softshell Turtle during 2021 and 2022.

In addition, eight artificial basking platforms were constructed in September 2021 in two lakes near Hanoi for the Swinhoe's Softshell Turtle. A large animal was photographed basking on one of these in Dong Mo Lake in January 2022. Furthermore, in March 2022, the artificial nesting beach in Dong Mo Lake was increased in size by five times by adding more sand. At the same time, new signboards were also added in three locations for the species.

Vietnamese Pond Turtle Project

In 2022 two surveys were completed in provinces within the species range in central Vietnam, with positive information for the species at both sites. Meetings and workshops were also held to create a focus on protecting habitats for the future reintroduction of this species into the wild.

Bourret's Box Turtle Project

Community threat assessments and awareness activities were completed in July 2022 for Bourret's Box Turtle in central Vietnam. In addition, radio tracking of a small group of Bourret's Box Turtles (*Cuora bourreti*) in Bach Ma National Park, Thua Thien Hue Province, continued. While interview surveys were completed in April 2022 in Thua Thien Hue province, with 60 interviews completed and trade records made for five TFTs of three species.

Rescue centre support

Throughout the period, the support of rescue and releases of TFTs has continued, with 226 animals rescued to the TCC from 6 confiscations, while 398 animals were released back into the wild through 6 release events.

We continued to support the construction and management of the Turtle Conservation Centre (TCC) in Cuc Phuong National Park. At the same time, technical support has also been provided to other rescue centres from across the country. A new secure cage was built for TFT in Cat Tien National Park, Dong Ngai Province.

Financial review

Review of the charity's financial position at the end of the period

During the year total income amounted to £246,330 and expenditure for the year totalled £325,601, making a net loss for the year of £79,271 before exchange rate differences. £44,748 loss after gain in exchange.

At the balance sheet date, the Charity had total funds of £176,067. Uncommitted reserves freely available for charitable activities were £177,282.

Statement explaining the policy for holding reserves stating why they are held

The intention of the trustees is ultimately to distribute the majority of its unrestricted reserves in accordance with the charity's objectives. The charity needs to retain some reserves to cover the charity's UK expenditure.

Plans for Future Periods

Following the accomplishments we achieved up to now, the charity intends to continue to focus on priority project sites and species.

Report of the trustees for the year ended 31st August 2021

Risk management

The trustees review the major risks that the charity faces on a regular basis and believe that whilst following the reserves policy below there will be sufficient resources in the event of adverse conditions.

The trustees have also examined other operational and business risks, which they face and confirm that they have established systems to mitigate the risk.

Structure, governance and management

Description of the charity's trusts

Type of governing document	The charitable company was established under a memorandum of association, which established the objects and powers of the charitable company and is governed under its articles of association. With a focus mainly on activities in Vietnam, IMC was formally registered in Vietnam on the 4th of March 2015 with The People's Aid Co-ordinating Committee (PACCOM), following an initial extension, the registration was renewed on 30th August 2021 for a period of 3 years valid to 4th March 2024. The organisation has also undertaken a number of awareness and training activities in Lao PDR in recent years, with these activities supported through partnerships with Laos Zoo (LWC), Laos National University
How the charity is constituted	The organisation is a charitable company limited by guarantee, incorporated on 1 August 2008 and registered as a charity on 1 October 2008.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	At the year-end there were three trustees, all of whom are fully committed to the success of the Charity. Two are based in the UK and one in the US. One of the UK trustees also works for ATP/IMC based in the UK with some months spent in Vietnam. Any future trustees would be recruited, selected and appointed following best practices and having regard to Charity Commission Guidance in this regard.

All trustees undertook an initial briefing and induction programme. Any future trustee would undergo a similar induction programme. The trustees fully understand the importance of operating to the highest standards of corporation governance to ensure the public have confidence in the Charity.

The Charity's Memorandum and Articles of Association provides that the trustees have wide powers to apply funds for charitable purposes. The trustees meet regularly to monitor the Charity's activities and to arrange the fundraising activities.

One of trustee prepares and circulates to the other trustees an update on IMC's field activities, financial status, and legal and administrative matters every quarter.

Two trustees give their time voluntarily and receive no benefits from the charity in their role as trustees. The third, Timothy McCormack, also works full time for IMC/ATP as a director and as such is paid a salary as allowed following 13.5 section of the Articles of Association. Any expenses reclaimed from the charity are set out in note 7 to the financial statements.

Reference and administration details

Charity's full name Indo-Myanmar Conservation

Other names the charity is known by Asian Turtle Project

Charity's principal address 15 Lime Walk
Ripon
HG4 2NF

Names of the trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
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Timothy McCormack
Douglas Hendrie
Dr. Diana Bell

Names and addresses of advisers

Type of adviser	Name	Address
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Independent Examiner	Karen Wood ACMA,CGMA	Outsource Accountancy Services & Independent Examinations Hiscox Building, Peasholme Green York, YO1 7PR
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Report of the trustees for the year ended 31st August 2021

Trustee responsibilities in relation to financial statements

Company law requires the directors (trustees) to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the income and expenditure of the company for the year. In preparing those financial statements, the directors (trustees) are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue on that basis.

The directors (trustees) are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Board of Trustees, who are Directors for the purpose of company law, and Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 5.

Disclosure of information

In so far as the Trustees are aware:

- There is no relevant information of which the Charity's Independent Examiner is unaware;
- The Trustees have taken the necessary steps to be aware of the information, which would be relevant for independent examination purposes and have communicated them to the independent Examiner,

Exemptions

The trustees have taken advantage of the exemption available to small companies, including the audit exemption (as detailed on the balance sheet).

Declaration

This report was approved by the Board of Trustees

Signed on behalf of the charity's trustees

Signature

Full Name

Position

Date

T. McCormack
TIMOTHY MCCORMACK
DIRECTOR

30 MAY 2023

Independent examiner's report to the trustees of Indo-Myanmar Conservation

I report on the accounts of: **Indo-Myanmar Conservation**
for the year ended: **31st August 2022** which are set out on pages 7 to 16 .

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Trust as required by section 386 of the Act; or
- 2 the accounts do not accord with those records
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Karen Wood (ACMA, CGMA)

Outsource independent examination
The Hiscox Building
Peasholme Green
York YO1 7PR

Date:

Indo-Myanmar Conservation

(Charity Number: 1126123)
(Registered Company Number: 06662240)

Statement of Financial Activities for the year ended: 31st August 2022

	Note	Unrestricted funds	Restricted funds	Total 2022	Total 2021
		£	£	£	£
Income	3				
Donations and grants	3.1	113,164	132,236	245,400	284,680
Investment income	3.2	10	-	10	7
Other income	3.3	920	-	920	5,425
Total income		114,094	132,236	246,330	290,112
Expenditure					
Charitable activities	4	43,157	282,444	325,601	235,856
Total expenditure		43,157	282,444	325,601	235,856
Net incoming/(outgoing) resources before transfers		70,937	(150,208)	(79,271)	54,256
Gross transfers between funds		12,362	(12,362)	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		83,299	(162,570)	(79,271)	54,256
Other gains/(losses) Foreign exchange		9,401	25,122	34,523	(5,291)
Net movement in funds		92,700	(137,448)	(44,748)	48,965
Total funds brought forward		84,582	136,233	220,815	171,850
Total funds carried forward		177,282	(1,215)	176,067	220,815

Indo-Myanmar Conservation

(Charity Number: 1126123)

(Registered Company Number: 06662240)

Balance Sheet as at: 31st August 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible assets	7	<u>7,004</u>	<u>4,507</u>
Total Fixed Assets			
Current assets			
Cash at bank and in hand	8	177,036	220,458
Debtors & prepayments		-	-
Total current assets		<u>177,036</u>	<u>220,458</u>
Current liabilities: amounts falling due within one year			
Creditors & accruals	9	7,973	4,150
Net current assets/(liabilities)		<u>169,063</u>	<u>216,308</u>
Net assets		<u>176,067</u>	<u>220,815</u>
Funds of the Charity			
Unrestricted Funds	10	177,282	84,582
Restricted Funds	10	(1,215)	136,233
Total funds carried forward		<u>176,067</u>	<u>220,815</u>

The trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors (trustees) acknowledge their responsibilities for:

- ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- preparing financial statements which give a true and fair view of the state of affairs of the company at the end of each financial year and of its profit and loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standards for Smaller Entities (effective April 2008).

The financial statements were approved by the trustees and signed on their behalf by:

Signature

Full Name

Position

Date

T.M. McCormack
TIMOTHY MCGORMACK
DIRECTOR
30 MAY 2023

Indo-Myanmar Conservation

(A Company Charity Limited by Guarantee)

Notes to the accounts for the year ended:

31st August 2022

1 Basis of preparation

1.1 Basis of accounting

The financial statements are prepared under the historical cost convention and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP (FRS 102)).

1.2 Change of basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Change to previous accounts

No changes have been made to accounts for previous years.

2 Accounting policies

Income

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- receipt is probable; and
- the monetary value can be measured with sufficient reliability.

Income with related expenditure

Where incoming resources have related expenditure, the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Donated services and facilities

These are only included in income (with an equivalent amount in expenditure) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Expenditure and Liabilities

Expenditure

Raising funds

Cost of raising funds comprise those costs associated with attracting voluntary income.

Charitable activities

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Foreign currencies

Assets and liabilities in foreign currencies at the year-end have been converted into UK Sterling at the rate of exchange applicable at the date of the Balance Sheet. Transactions in foreign currencies during the financial year have been converted into sterling using the exchange rate on the day of the transaction. Exchange rate differences are taken into account in arriving at the operating result.

Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Individual assets costing more than £500 are capitalised.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Equipment	33% Reducing balance
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Indo-Myanmar Conservation

Notes to the accounts for the year ended: 31 August 2022

Income	Unrestricted funds £	2022 Restricted funds £	Total 2022 £	Unrestricted funds £	2021 Restricted funds £	Total 2021 £
3.1 Donations and grants						
Grants	110,172	132,236	242,408	92,488	192,192	284,680
Donations	2,992	-	2,992	-	-	-
	113,164	132,236	245,400	92,488	192,192	284,680
3.2 Investment income						
interest	10	-	10	7	-	7
	10	-	10	7	-	7
3.3 Other income						
Misc income	920	-	920	-	-	-
JRS grant	-	-	-	5,425	-	5,425
	920	-	920	5,425	-	5,425
Total income	114,094	132,236	246,330	97,920	192,192	290,112

Indo-Myanmar Conservation

Notes to the accounts for the year ended: 31 August 2022

Expenditure	Unrestricted funds £	2022 Restricted funds £	Total 2022 £	Unrestricted funds £	2021 Restricted funds £	Total 2021 £
4 Charitable activities						
Accom & subsistence	645	3,109	3,754	-	4,412	4,412
Bank charges	336	387	723	133	2,245	2,378
Communications	579	1,816	2,395	687	1,902	2,589
Equipment	384	5,372	5,756	82	9,175	9,257
Food	1,525	6,365	7,890	-	7,680	7,680
Local counterparts	-	910	910	-	217	217
Repairs, maintenance & service fees	49	10,134	10,183	8	161	169
sundry	43	945	988	-	4,278	4,278
Office & admin overheads	-	411	411	18	305	323
prof fees	2,366	21,791	24,157	1,750	11,021	12,771
rent	-	7,005	7,005	-	5,939	5,939
staff	43,532	137,756	181,288	60,194	95,045	155,239
supplies	495	35,888	36,383	553	13,366	13,919
TCC food/rescue	-	3,869	3,869	34	5,723	5,757
Transport & travel	3,234	33,984	37,218	303	8,440	8,743
Overhead contribution	(12,702)	12,702	-	-	-	-
Depreciation	2,671	-	2,671	2,185	-	2,185
Total charitable activities	43,157	282,444	325,601	65,947	169,909	235,856
Total expenditure	43,157	282,444	325,601	65,947	169,909	235,856

Indo-Myanmar Conservation

(A Company Charity Limited by Guarantee)

Notes to the accounts for the year ended: 31st August 2022

5 Expenses & fees

5.1 Trustee expenses

No Trustees were paid expenses in the current or previous year.

5.2 Trustees fees

Timothy McCormick, one of the trustees, is also an employee and is paid for his service as Programme Director of ATP in Vietnam. During the year he received a salary and pension contributions totalling £31,517, from the charity (2021-£40,471)

5.3 Fees for examination or audit of the accounts

	2022 £	2021 £
Independent Examiner's fees for reporting on the accounts	850	850
Other fees paid to the Independent Examiner	950	900
	1,800	1,750

6 Staff costs

Staff costs comprise:

	2022 £	2021 £
Wages and salaries	158,081	131,098
Employer's national insurance	22,415	23,182
Employer's pension contributions	792	959
	181,288	155,239

No employees received in excess of £60,000 (2021 - none)

Average number of employees 19 (2021 - 22)

The key management personnel of the charity are the trustees and the programme director.

7 Fixed assets

Equipment
Total
£

7.1 Tangible fixed assets

Cost or valuation

At 1st September 2021	19,055
Additions in year	5,168
At 31st August 2022	24,223

Depreciation

At 1st September 2021	14,548
Charge for the year	2,671
At 31st August 2022	17,219

Net Book Value

At 31st August 2022	7,004
At 31st August 2021	4,507

8 Cash at bank and in hand

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
VND Bank	773	-	773	581
USD Bank	158,494	(1,215)	157,279	194,930
Euro Bank	16,358	-	16,358	15,714
VND Cash	36	-	36	2,623
USD Cash	745	-	745	1,384
GBP Cash	1,845	-	1,845	5,226
	178,251	(1,215)	177,036	220,458

9 Creditors and accruals

Analysis of creditors falling due within one year	2022	2021
	£	£
Accruals	1,800	4,150
Creditors	6,173	-
Total	7,973	4,150

10 Analysis of Funds

10.1 Movement of major funds

2022

Fund Name	Balance B/Fwd	Incoming Resources	Outgoing Resources	(loss) gain on exchange	Transfers	Balance C/Fwd
Unrestricted Funds						
General Unrestricted Funds	84,582	114,094	43,157	9,401	12,362	177,282
	84,582	114,094	43,157	9,401	12,362	177,282
Restricted Funds						
MANNA	(11,539)	11,196	4,885	(2,128)	7,356	-
USFWS	28,623	40,519	69,741	5,278		4,679
SLZOO	2,598	-	-	479	(3,077)	-
Full Circle	49,016	-	109,182	9,039		(51,127)
CEPF	35,117	53,092	63,372	6,476		31,313
WWF	163	-	-	30	(193)	-
Thrigby Hall	3,901	-	3,389	719		1,231
Segre Fondation	16,882	15,878	13,365	3,113	(7,356)	15,152
WCS JT grant Phu Quoc	3,092	-	-	570	(3,662)	-
MKW	(3,183)	11,551	10,244	(587)		(2,463)
BTGF	3,230	-	3,637	596	(189)	-
TSA	8,333	-	4,629	1,537	(5,241)	-
	136,233	132,236	282,444	25,122	(12,362)	(1,215)
Total Funds	220,815	246,330	325,601	34,523	-	176,067

A transfer has been made from Segre to MANNA due to an error on opening journal funds in previous years. The funds in negative balance are receiving more funding in the next financial year.

2021 Fund Name	Balance B/Fwd	Incoming Resources	Outgoing Resources	Diff on Exchange	Transfers	Balance C/Fwd
Unrestricted Funds						
General Unrestricted Funds	55,508	97,920	65,947	(1,456)	(1,443)	84,582
	55,508	97,920	65,947	(1,456)	(1,443)	84,582
Restricted Funds						
MANNA	(14,900)	19,755	16,885	491	-	(11,539)
USFWS	58,954	-	28,388	(1,943)	-	28,623
SLZOO	-	4,970	2,372	-	-	2,598
Full Circle	46,753	87,485	83,681	(1,541)	-	49,016
CEPF 2014-2017 \$150,000	277	36,355	1,506	(9)	-	35,117
WWF	169	-	-	(6)	-	163
Thrigby Hall	273	4,753	1,116	(9)	-	3,901
Segre Fondation	17,946	20,045	20,517	(592)	-	16,882
NATGEO	537	-	715	(18)	196	-
EDGE	1,674	2,516	4,923	(55)	788	-
WCS JT grant for Ninh Thuan	1,462	-	1,873	(48)	459	-
WCS JT grant Phu Quoc	3,197	-	-	(105)	-	3,092
MKW	-	4,344	7,527	-	-	(3,183)
BTGF	-	3,636	406	-	-	3,230
TSA	-	8,333	-	-	-	8,333
	116,342	192,192	169,909	(3,835)	1,443	136,233
Total Funds	171,850	290,112	235,856	(5,291)	-	220,815

10.2 Transfers between Funds

The transfer between funds represents the slight underspend being released into unrestricted funds to end the project with the permission of the funder, or a slight overspend being made up from unrestricted funds. There has also been a transfer due to the release of the restriction on purchase of fixed assets.

10.3 Restricted Funds

MANNA

The MANNA grant has been to help develop the programme development within IMC though supporting core costs that are otherwise challenging to support, such as legal and accounting costs, staff time and some project activities.

USFWS

Combating the illegal wildlife trade in tortoises and freshwater turtles in Vietnam with the duration of 24 months from August 2019 to July 2021 but due to Covid breakout the project was extended to July 2022.

SLZOO

Saint Louis Zoo, USA, provided support for the Turtle Conservation Centre (TCC) for captive management of animals at the centre, including support for new racking and equipment for the hatchling building. Also some support for equipment and monitoring at key sites for the Swinhoe's Softshell Turtle.

Full Circle

Full Circle provides a broad range of funding, this includes the support of running cost and facility developments at the Turtle Conservation Centre (TCC) in Cuc Phuong National Park, field survey and community activities for a range of species projects and website development. In addition it covers some staffing and office running costs.

CEPF

Provided support to a range of species focused project field activities and staffing costs

WWF

Supporting the rehabilitation and release of Bourret's Box Turtles in Central Vietnam

Thrigby Hall

Long term support for tortoise and freshwater turtle conservation activities in Vietnam

Segre Fondation

Developing viable release strategies for rehabilitated and endangered Big-headed turtles in Vietnam

WCS JT grant Phu Quoc

Interview and Field Survey to identify How many chelonian species occur in the largest island of Vietnam

MKW

IUCN Mekong Wet grant for activities to assess wetland habitat and climate change vulnerability for the critically endangered Vietnamese Pond Turtle (*Mauremys annamensis*). This has included biodiversity surveys at key wetland habitats in Phu Yen province, remote sensing of possible habitat with climate change impact modelling and discussion, socioeconomic surveys with vulnerability assessments for the species and habitats using specific VA tools.

BTGF

Banyan Tree Global Foundation - for support of conservation activities in Thua Thien Hue Province, Central Vietnam, focused on the critically endangered Bourret's Box Turtle (*Cuora bourreti*). Activities include surveys within 6 key districts surrounding habitat, awareness events, assessment of local livelihoods, and work to support the establishment of a new captive assurance colony for the species in Bach Ma National Park in the province.

TSA

Turtle Survival Alliance - funding provided to support the construction of a new secure cage with heated indoor areas for the critically endangered Southern Vietnamese Box Turtle (*Cuora picturata*) at the Turtle Conservation Centre (TCC) in Cuc Phuong National Park, Ninh Binh Province.

11 Net assets between funds**2022**

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Fund balances at 31st August 2022			
Fixed assets	7,004	-	7,004
Current assets	178,251	(1,215)	177,036
Current liabilities	(7,973)	-	(7,973)
	177,282	(1,215)	176,067

2021

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Fund balances at 31st August 2021			
Fixed assets	4,507	-	4,507
Current assets	84,225	136,233	220,458
Current liabilities	(4,150)	-	(4,150)
	84,582	136,233	220,815

12 Transactions with related parties

No related party transactions were undertaken during the year, nor in the previous year.

INDO - MYANMAR CONSERVATION

England & Wales - Charity number 1126123

Accounts

Indo-Myanmar Conservation

(A Company Charity Limited by Guarantee)

Annual Report and Financial Statements for the year ended

31st August 2021

(Charity Number: 1126123)
(Registered Company Number: 06662240)

The logo for outsourcing, featuring the word "outsourcing" in a bold, lowercase, sans-serif font.

Charity Accounts Preparation & Independent
Examination Service

Indo-Myanmar Conservation

(A Company Charity limited by guarantee)

Contents

Index	Page
Directors (Trustees) Annual Report	1
Independent Examiners Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9

Report of the trustees for the year ended 31st August 2021

From: 1st September 2020

To: 31st August 2021

The Board of Trustees, who are also Directors of the charity for the purpose of the Companies Act 2006, present their annual report and financial statements for the year ended 31st August 2021. The financial statements comply with the Companies Act 2006 and Accounting and Reporting by Charities, Statement of Recommended Practice (SORP 2015).

Charity's full name	Indo-Myanmar Conservation
Registered Company number	06662240
Registered Charity number	1126123

Objectives and activities

Summary of the purposes of the charity set out in its governing document

The objects of the Charity, inter alia, are:

- To promote for the benefit of the public the conservation of wild plants and animals, in particular, but not limited to, those that are endemic or mainly confined to Vietnam, Laos, Cambodia, Thailand, Myanmar and/or Southern China.
- Such other charitable purposes beneficial to the community consistent with the objects above as the trustees shall in their absolute discretion determine.

The objectives for a particular year are shaped by these aims and reference is made to the needs, financial and other, of the Charity. The trustees determine the donations and/or financial support to be made to the Charity.

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts

The Trustees confirm that they have complied with the duty in Section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission in respect of public benefit. That guidance outlines the need to all charities aims to be demonstrably for the public benefit. In planning the activities for the period, the Trustees have kept in mind the Charity Commission's guidance on public benefit at the Trustee meetings.

Achievements and performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

The trustees continued to establish operational and financial policies and procedures and to raise funds to enable the Charity to fulfil its charitable objects. The trustees have concentrated their efforts this year on raising public awareness of the Charity, its aims and objectives.

The Asian Turtle Program (ATP), which was a Hanoi-based program of the Cleveland Metroparks Zoo in the USA and operated under the local NGO, Education for Nature - Vietnam (ENV) approached IMC with a view to merging. The ATP wished to be institutionalised in order to legalise its position in Vietnam and to facilitate the receipt of funds, with the merger finalised with the registration of IMC in Vietnam on the 4th of March 2015, which saw the staff of the ATP become IMC staff. The ATP has retained some identity to operate as a programme within IMC.

The Charity has funded several conservation activities in Vietnam following the accreditation by the People's Aid Coordinating Committee (PACCOM) and obtaining PACCOM's approval for the following programs:

1. INFO MANNA - The MANNA/IUCN grant has been to help develop the pro-programme development within IMC though supporting core costs that are otherwise challenging to support, such as legal and accounting costs, staff time and some project activities. The budget is \$40,000.00 per year in 5 years, totally \$200,000.00
2. INFO USFWS- Combatting the illegal wildlife trade in tortoises and freshwater turtles in Vietnam with the duration of 24 months from August 2019 to July 2021 but due to Covid breakout the project was extended to July 2022. The total budget is \$147,050.00. The project location is throughout Vietnam and to date 31 August 2021, the disbursement is \$100,000.00. the donor of this project is USFWS
3. Full Circle Foundation - Conservation of critically endangered tortoises and freshwater turtles in Vietnam, with the duration of 12 months, from April 2021 to March 2022, the contributed the total budget of 120,307 USD and to date (31 August 2020), the disbursement is 120,307 USD. Son Tay district (from Hanoi city), Deo Ca area (from Phu Yen province) and Cuc Phu-ong National Park are all the project sites of this project. Full Circle Foundation is the donors of this project.

Report of the trustees for the year ended 31st August 2021

4. Segre Foundation - Developing viable release strategies for rehabilitated and Endangered big-headed turtles in Vietnam with the duration original of 36 months, from September 2018 to August 2021, this was extended due to Covid delays and eventually completed in October 2021. The contributed the total budget of \$200,000 USD. Pu Mat National Park is the main site of this project. Segre Foundation is the donor of this project.
5. Critical Ecosystem Partnership Fund (CEPF) - Provided support to a range of species focused project field activities and staffing costs. The project will contribute the total budget of \$200,060.00 in three year period from July 2021 to June 2024. The first instalment is \$50,000.00 was made in July 2021.
6. Cleveland Metroparks Zoo - Core support for turtle conservation in Vietnam: with the duration of 12 months, from January 2020 to December 2020, the project will contribute the total budget of 57,000USD. Son Tay district (Hanoi city) and Cuc Phuong National Park are all the project sites of this project. Our donor, Cleveland Metroparks Zoo (CMZ) has provided the funding for this project. From January 2021 – December 2021 a further 97,000.00USD was distributed as core support for these projects.
7. Thrigby Hall Conservation Fund - Core support for program development from the Thrigby Hall Conservation Fund: “Long term support for tortoise and freshwater turtle conservation activities in Vietnam” with the duration of 60 months from January 2019 to December 2023, the project contributed 5,000GBP each year with the total budget of 30,000GBP for 5 years. Son Tay district (Hanoi city) and Cuc Phuong National Park, Ninh Binh Province, are all the project sites of this project.
8. Other support from private donors and small grants such as: TSA \$11,461.00, SLZOO \$6,836.00, MKW \$22,000.00, BTGF \$5,000.00...

Overview

During the project period a number of strategic MoU's were signed with partners to strengthen activities by ATP/IMC including with Cuc Phuong National Park, Ninh Binh Province for the co-management of the Turtle Conservation Centre (TCC) in the park.

Consultation workshop on the strengthening management efficiency of endangered, precious and rare wildlife conservation facilities that will help support decision making by national authorities on wildlife protection and legislation.

Challenges

Despite long periods of Covid lockdown in Vietnam, with the months of May, July, August, and September of 2021 particularly challenging with staff required to work from home and all community activities and most field activities prohibited, we were able to continue working on other activities that could be completed remotely. Also challenges with international flights in and out of Vietnam and other countries have prevented a number of trips from the program director, veterinary support teams and potential donors and partners. We have however tried to achieve objectives from such visits as best we can through online meetings and calls.

Major developments

For the Swinhoe's Softshell Turtle (*Rafetus swinhoei*) project activities have been focused on trapping efforts to confirm animals for possible conservation breeding in the future. Monitoring of key sites, including Dong Mo Lake and Xuan Khanh Lake have continued. In September 2020, fencing nets were placed in Dong Mo Lake to create a target capture zone of 30ha within the 1,400-ha lake. A large *Rafetus* was observed within this capture zone in September. Trapping conducted at the site in October 2020 resulted in the capture of a large female *Rafetus swinhoei* on the 23rd of October 2020. A full team including veterinary experts collected relevant information on the animal health, DNA, sex etc for consideration with a breeding program. During November 2020 trapping continued at the site to try and capture a second animal identified.

In April - June 2021, trapping was continued at Dong Mo Lake with a trap zone created again target a second large animal but unfortunately the turtle could not be caught.

Radio tracking undertaken for released Big-headed Turtles (*Platysternon megacephalum*) in Pu Mat National Park, Nghe An Province as part of the Segre Foundation, this continued throughout this reporting period, although some challenges were faced with some transmitters detaching from animals. In December 2020, Nghe An Television produced a 15 minute feature on the activities of this project.

In October 2020 a radio tracking project for the critically endangered Bourret's Box Turtle (*Cuora bourreti*) was started at Bach Ma National Park, Thua Thien Hue province, with the release of 6 animals rescued from the illegal wildlife trade. All animals had gone through rigorous health screening, including for mycoplasma and herpes virus and genetic analysis prior to release.

Trials of new identification methods for turtles was also developed using identification markings through work with the used based company WildMe helping with the use of machine learning artificial intelligence to identify individuals from shell markings, almost 4,000 photographs of over 200 different animals were used for the training. This work was supported by the US Fish and Wildlife Service grant.

Resources produced during this project period included:

September 2020 – a new poster resource focused on the Indochinese Box Turtle group of the *Cuora* genus was completed. With 3,000 posters printed in Vietnamese and 300 in English language.

November 2020 – A new Big-headed Turtle (*Platysternon megacephalum*) poster was printed with 1,000 copies. T-shirts and key rings were developed for the Big-headed Turtle project.

Publications:

September 2020 – Le, M. D. et al. Threats from wildlife trade: The importance of genetic data in safeguarding the endangered Four-eyed Turtle (*Sacalia quadriocellata*). *Nature Conservation* 41, 91 (2020).

October 2020 – Nguyen, L. T. et al. A description of the tadpole of the Critically Endangered Botsford's leaf-litter frog (*Leptobrachella botsfordi*) with comments on the distribution and conservation status of the species. *Zootaxa* 4860, 293–300 (2020).

December 2020 – Pham, C. T. et al. A new species of *Limnonectes* (Amphibia: Anura: Di-croglossidae) from Vietnam. *Zootaxa* 4894, 387–402 (2020).

May 2021- Nguyen, V. D. H., Nguyen, S. N., Nguyen, L. T., Orlov, N. L. & Murphy, R. W. *Gekko phuyenensis* sp. nov. (Squamata: Gekkonidae), a new species from southern Vietnam. *Zootaxa* 4966, 175–186 (2021).

Report of the trustees for the year ended 31st August 2021

May 2021 - Lam, N. Q., Thu, T. T. A., Nguyen, L. T., Murphy, R. W. & Nguyen, S. N. A new species of *Ahaetulla* Link, 1807 (Squamata: Colubridae) from the Mekong Delta, Vietnam. *Zootaxa* 4966, 290304 (2021).

August 2021, Hoang, H., McCormack, T. E., Lo, H., Nguyen, M. & Tapley, B. Hunting and trade of big-headed turtles (*Platysternon megacephalum* Gray 1831) in two protected areas in northern Vietnam. *Herpetology Notes* 14, 1077–1085 (2021).

August 2021 - Nguyen, L. T., Tapley, B., Nguyen, C. T., Van Luong, H. & Rowley, J. J. A new species of *Leptobranchella* (Anura, Megophryidae) from Mount Pu Ta Leng, northwest Vietnam. *Zootaxa* 5016, 301–332 (2021).

Events & Awareness:

Community engagement

In November & December 2020 two community meetings were held in 4 key villages around Pu Mat National Park, Nghe An Province, with approx. 300 participants. The meetings had a focus on conservation of the Big-headed Turtle and its legal protection.

November 2020 – a guest talk by the ATP/IMC was given on Swinhoe's Softshell Turtle (*Rafetus swinhoei*), the world rarest turtle, for 50 students of Vietnam's National University of Agriculture with support from the Wildhand Club of the University.

In December 2020 a workshop was held on the results of the *Rafetus* trapping activities with 25 participants, this included discussion on the implementation of the Hanoi plan 200 for the conservation of the species. Following this, over 40 publication on the activities were reported including on the BBC and in the Guardian, Telegraph, VTV1 amongst others.

December 2020 – Nine outdoor signboards were installed at key community locations around Pu Mat National Park to bring awareness to the highly threatened species.

December 2020 – four school programs, with 698 students participating, were held at 3 schools around Pu Mat National Park.

April 2021 – two separate workshops were organised in partnership with the Southern Institute of Ecology (SIE) regarding the use of remote sensing and field survey data for planning of protected areas in the central highlands. The first workshop had 25 participants from 7 provinces and the second had 46 participants, those attending were from BCA/MoNRE, VNFOREST, Forest Inventory and Planning Institute (FIPI), provincial authorities, INGOs such as FFI, IUCN, SNV, and staff from Protected Area.

April 2021 – a full day seminar on the 'Conservation of tortoises and freshwater turtles in Vietnam' was held at the Ho Chi Minh City in collaboration with the Department of Biology – Biotechnology of the University of Natural Sciences at Vietnam National University Ho Chi Minh City (VNUHCM), with approximately 400 students participating.

July 2021 – online training course for WildAct on talk covered the animal welfare aspect in turtle care, husbandry and release for 35 participants was completed.

Training:

November 2020 – a two-day enforcement training workshop was held by the ATP/IMC for 57 officers from the Forest Protection Department, Border Guards, Environmental Police, Customs officer, Nature Reserve and National Park staff from five provinces in central Vietnam (Dak Lak, Dak Nong, Gia Lai, Kon Tum, and Lam Dong). A second two-day workshop, also in November 2020 focused on Phu Yen province in collaboration with the provincial Department of Nature Resources and Environment (DoNRE) for 28 officers from provincial Forestry Protection Department, DoNRE, Border Guard, Environmental Police, Customs, and Nature Reserve of Phu Yen. Training workshop content covered an introduction to the turtle national plan, identification of endangered and protected reptile species including TFT.

Websites:

Throughout the period the ATP and IMC websites have both been developed with new updates in activities. Significantly a new IMC domain name was used, www.indomyanmarconservation.org as we had some challenges in transferring the old domain from the original host server.

Surveys:

September 2020 online trade data for target species was collected from websites in Vietnam and China to look at regional trade. In October 2020 farm and market surveys were trialled in three provinces with relevant data collected.

September 2020 – a 15-day field survey focused on amphibians was completed in Hoang Lien National Park as part of a joint project with the Zoological Society of London (ZSL) to investigate species diversity at the site.

January 2021 – a short interview surveys was conducted at one location in Nghe An province where potential habitat for Swinhoe's Softshell Turtle remains

January & February 2021 – interview survey questionnaires re-interviewed 85 individuals to assess changes in attitudes related to the Big-headed Turtle around Pu Mat National Park following conservation and awareness activities completed on the last three years.

February & March 2021 – 104 environmental DNA (eDNA) water samples were collected from Dong Mo Lake in partnership with the Wildlife Conservation Society (WCS) as part of research currently focusing on improving the methodology for sampling eDNA for very rare species in large water bodies.

March & April 2021 TFT trade surveys were completed in Ca Mau and Kien Giang provinces in southern Vietnam

March 2021 – structured interview questionnaires were used to collect information on the target species, Bourret's Box Turtle (*Cuora bourreti*) around Bach Ma National Park in Nghe An province, with 22 interviews completed.

March & April 2021 a total of 13 days of field surveys were completed covering 3 different location in Phu Yen province. These broad biodiversity surveys included herpetofauna, birds, small mammals with a variety of different techniques as part of an assessment for biodiversity importance of these locations.

April 2021 – a 7 days field survey was completed in Phuoc Binh National Park, Ninh Thuan Province.

Report of the trustees for the year ended 31st August 2021

Related to the captive conservation of TFT in southeast Asia

September 2020 a new food preparation and staff area was constructed at the Turtle Conservation Centre (TCC) in Cuc Phuong National Park, Ninh Binh Province.

In 2021, we have rescued a total of 231 turtles of 17 native turtle species of Vietnam from 18 confiscations. In the same year, we have also successfully rehabilitated and released of 125 turtles of 4 highly threatened turtle species.

Lao PDR activities:

November 2020 – interview surveys were completed in Huoaphan and Xayombuon provinces in Lao PDR, the surveys included students who had participated in a field skills training course held in Lao PDR during 2019 and follows the plans of ATP/IMC to increase the focus on TFT in Lao PDR. A number of trade records and other information was collected during this survey.

Financial review

Review of the charity's financial position at the end of the period

During the year total income amounted to £290,112 and expenditure for the year totalled £235,856, making net gain for the year of £54,256 before exchange rate differences. £48,965 after loss in exchange.

At the balance sheet date, the Charity had total funds of £220,815. Uncommitted reserves freely available for charitable activities were £84,582.

Statement explaining the policy for holding reserves stating why they are held

The intention of the trustees is ultimately to distribute the majority of its unrestricted reserves in accordance with the charity's objectives, The charity needs to retain some reserves to cover the charity's UK expenditure.

Plans for Future Periods

Following the accomplishments we achieved up to now, the charity intends to continue to focus on priority project sites and species.

Risk management

The trustees review the major risks that the charity faces on a regular basis and believe that whilst following the reserves policy below there will be sufficient resources in the event of adverse conditions.

The trustees have also examined other operational and business risks, which they face and confirm that they have established systems to mitigate the risk.

Structure, governance and management

Description of the charity's trusts

Type of governing document

The charitable company was established under a memorandum of association, which established the objects and powers of the charitable company and is governed under its articles of association. In January 2012, Indo – Myanmar Conservation ("IMC") was registered with the Ministry of Home Affairs in Myanmar as Friends of Wildlife ("FOW"). However, as of 2016 this registration has lapsed as most of the current work conducted by IMC is in Vietnam while work in Myanmar is being undertaken by FOW, which is now a locally registered NGO, with whom we are able to partner as required.

How the charity is constituted

The organisation is a charitable company limited by guarantee, incorporated on 1 August 2008 and registered as a charity on 1 October 2008.

Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees

At the year-end there were three trustees all of whom are fully committed to the success of the Charity. Two are based in the UK and one in the US. One of the UK trustees also works for ATP/IMC based in the UK with some months spent in Vietnam. Any future trustees would be recruited, selected and appointed following best practices and having regard to Charity Commission Guidance in this regard.

With a focus mainly on activities in Vietnam IMC was formally registered in Vietnam on the 4th of March 2015 with The People's Aid Coordinating Committee (PACCOM), following an initial extension the registration was renewed on 30th August 2021 for a period of 3 years valid to 4th March 2024.

All trustees undertook an initial briefing and induction programme. Any future trustee would undergo a similar induction programme. The trustees fully understand the importance of operating to the highest standards of corporation governance to ensure the public have confidence in the Charity.

The Charity's Memorandum and Articles of Association provides that the trustees have wide powers to apply funds for charitable purposes. The trustees meet regularly to monitor the Charity's activities and to arrange the fundraising activities.

One of trustee prepares and circulates to the other trustees an update on IMC's field activities, financial status, and legal and administrative matters every quarter.

Report of the trustees for the year ended 31st August 2021

Two trustees give their time voluntarily and receive no benefits from the charity in their role as trustees. The third, Timothy McCormack, also works full time for IMC/ATP as a director and as such is paid a salary as allowed following 13.5 section of the Articles of Association. Any expenses reclaimed from the charity are set out in note 7 to the financial statements.

Reference and administration details

Charity's full name Indo-Myanmar Conservation

Other names the charity is known by Asian Turtle Project

Charity's principal address 15 Lime Walk
Ripon
HG4 2NF

Names of the trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
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Timothy McCormack
Douglas Hendrie
Dr. Diana Bell

Names and addresses of advisers

Type of adviser	Name	Address
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Independent Examiner	Karen Wood ACMA, CGMA	Outsource Accountancy Services & Independent Examinations Hiscox Building, Peasholme Green York, YO1 7PR
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Trustee responsibilities in relation to financial statements

Company law requires the directors (trustees) to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the income and expenditure of the company for the year. In preparing those financial statements, the directors (trustees) are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue on that basis.

The directors (trustees) are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Board of Trustees, who are Directors for the purpose of company law, and Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 5.

Disclosure of information

In so far as the Trustees are aware:

- There is no relevant information of which the Charity's Independent Examiner is unaware;
- The Trustees have taken the necessary steps to be aware of the information, which would be relevant for independent examination purposes and have communicated them to the independent Examiner,

Exemptions

The trustees have taken advantage of the exemption available to small companies, including the audit exemption (as detailed on the balance sheet).

Declaration

This report was approved by the Board of Trustees

Signed on behalf of the charity's trustees

Signature 

Full Name Timothy McCormack

Position Director

Date 01/06/2022

Independent examiner's report to the trustees of Indo-Myanmar Conservation

I report on the accounts of: **Indo-Myanmar Conservation**
for the year ended: **31st August 2021** which are set out on pages 7 to 16 .

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Trust as required by section 386 of the Act; or
- 2 the accounts do not accord with those records
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Karen Wood (ACMA, CGMA)

Outsource independent examination
The Hiscox Building
Peasholme Green
York YO1 7PR

01/06/2022

Date:

Indo-Myanmar Conservation

(Charity Number: 1126123)
(Registered Company Number: 06662240)

Statement of Financial Activities for the year ended: 31st August 2021

	Note	Unrestricted funds	Restricted funds	Total 2021	Total 2020
		£	£	£	£
Income	3				
Donations and grants	3.1	92,488	192,192	284,680	292,218
Investment income	3.2	7	-	7	
Other income	3.3	5,425	-	5,425	-
Total income		97,920	192,192	290,112	292,218
Expenditure					
Charitable activities	4	65,947	169,909	235,856	234,079
Total expenditure		65,947	169,909	235,856	234,079
Net incoming/(outgoing) resources before transfers		31,973	22,283	54,256	58,139
Gross transfers between funds		(1,443)	1,443	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		30,530	23,726	54,256	58,139
Other gains/(losses) Foreign exchange		(1,456)	(3,835)	(5,291)	(10,367)
Net movement in funds		29,074	19,891	48,965	47,772
Total funds brought forward		55,508	116,342	171,850	124,078
Total funds carried forward		84,582	136,233	220,815	171,850

Indo-Myanmar Conservation

(Charity Number: 1126123)

(Registered Company Number: 06662240)

Balance Sheet as at: 31st August 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible assets	7	<u>4,507</u>	<u>4,631</u>
Total Fixed Assets			
Current assets			
Cash at bank and in hand	8	220,458	169,619
Debtors & prepayments		-	-
Total current assets		<u>220,458</u>	<u>169,619</u>
Current liabilities: amounts falling due within one year			
Creditors & accruals	9	4,150	2,400
Net current assets/(liabilities)		<u>216,308</u>	<u>167,219</u>
Net assets		<u>220,815</u>	<u>171,850</u>
Funds of the Charity			
Unrestricted Funds	10	84,582	55,508
Restricted Funds	10	136,233	116,342
Total funds carried forward		<u>220,815</u>	<u>171,850</u>

The trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors (trustees) acknowledge their responsibilities for:

- i) ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- ii) preparing financial statements which give a true and fair view of the state of affairs of the company at the end of each financial year and of its profit and loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standards for Smaller Entities (effective April 2008).

The financial statements were approved by the trustees and signed on their behalf by:

Signature



Full Name Timothy McCormack

Position Director

Date 01/06/2022

Indo-Myanmar Conservation

(A Company Charity Limited by Guarantee)

Notes to the accounts for the year ended:

31st August 2021

1 Basis of preparation

1.1 Basis of accounting

The financial statements are prepared under the historical cost convention and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP (FRS 102)).

1.2 Change of basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Change to previous accounts

No changes have been made to accounts for previous years.

2 Accounting policies

Income

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- receipt is probable; and
- the monetary value can be measured with sufficient reliability.

Income with related expenditure

Where incoming resources have related expenditure, the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Donated services and facilities

These are only included in income (with an equivalent amount in expenditure) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Expenditure and Liabilities

Expenditure

Raising funds

Cost of raising funds comprise those costs associated with attracting voluntary income.

Charitable activities

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Foreign currencies

Assets and liabilities in foreign currencies at the year-end have been converted into UK Sterling at the rate of exchange applicable at the date of the Balance Sheet. Transactions in foreign currencies during the financial year have been converted into sterling using the exchange rate on the day of the transaction. Exchange rate differences are taken into account in arriving at the operating result.

Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Individual assets costing more than £500 are capitalised.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Equipment	33% Reducing balance
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Indo-Myanmar Conservation

Notes to the accounts for the year ended: 31 August 2021

Income	Unrestricted funds £	2021 Restricted funds £	Total 2021 £	Unrestricted funds £	2020 Restricted funds £	Total 2020 £
3.1 Donations and grants						
Grants	92,488	192,192	284,680	78,777	213,441	292,218
			-	-	-	-
			-	-	-	-
	92,488	192,192	284,680	78,777	213,441	292,218
3.2 Investment income						
interest	7	-	7	-	-	-
	7	-	7	-	-	-
3.3 Other income						
JRS grant	5,425	-	5,425	-	-	-
Total income	97,920	192,192	290,112	78,777	213,441	292,218

Indo-Myanmar Conservation

Notes to the accounts for the year ended: 31 August 2021

Expenditure	Unrestricted funds £	2021 Restricted funds £	Total 2021 £	Unrestricted funds £	2020 Restricted funds £	Total 2020 £
4 Charitable activities						
Accom & subsistence	-	4,412	4,412	526	3,020	3,546
Bank charges	133	2,245	2,378	332	69	401
Communications	687	1,902	2,589	1,217	1,194	2,411
Equipment	82	9,175	9,257	1,154	5,028	6,182
Food	-	7,680	7,680	1,379	6,445	7,824
Local counterparts	-	217	217	-	-	-
R&R	8	161	169	152	77	229
sundry	-	4,278	4,278	5,356	5,845	11,201
postage & office	18	305	323	73	36	109
prof fees	1,750	11,021	12,771	3,489	9,301	12,790
rent	-	5,939	5,939	1,135	3,272	4,407
staff	60,194	95,045	155,239	54,047	83,275	137,322
supplies	553	13,366	13,919	2,633	12,311	14,944
TCC food/rescue	34	5,723	5,757	8,001	14,827	22,828
Transport	7	7,216	7,223	335	3,748	4,083
Travel	296	1,224	1,520	1,380	2,670	4,050
Depreciation	2,185	-	2,185	1,752		1,752
Total charitable activities	65,947	169,909	235,856	82,961	151,118	234,079
Total expenditure	65,947	169,909	235,856	82,961	151,118	234,079

Indo-Myanmar Conservation
(A Company Charity Limited by Guarantee)

Notes to the accounts for the year ended: 31st August 2021

5 Expenses & fees

5.1 Trustee expenses

No Trustees were paid expenses in the current or previous year.

5.2 Trustees fees

Timothy McCormick, one of the trustees, is also an employee and is paid for his service as Programme Director of ATP in Vietnam. During the year he received a salary and pension contributions totalling £40,471, from the charity (2020-£39,885)

5.3 Fees for examination or audit of the accounts

	2021 £	2020 £
Independent Examiner's fees for reporting on the accounts	850	1,000
Other fees paid to the Independent Examiner	900	1,000
	1,750	2,000

6 Staff costs

Staff costs comprise:

	2021 £	2020 £
Wages and salaries	131,098	118,405
Employer's national insurance	23,182	18,141
Employer's pension contributions	959	776
	155,239	137,322

No employees received in excess of £60,000 (2020 - none)

Average number of employees 22 (2020 - 20)

The key management personnel of the charity are the trustees and the programme director.

7 Fixed assets

	Equipment Total £
7.1 Tangible fixed assets	
Cost or valuation	
At 1st September 2020	16,994
Additions in year	2,061
At 31st August 2021	19,055
Depreciation	
At 1st September 2021	12,363
Charge for the year	2,185
At 31st August 2021	14,548
Net Book Value	
At 31st August 2021	4,507
At 31st August 2020	4,631

8 Cash at bank and in hand

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
VND Bank	581	-	581	1,314
USD Bank	58,697	136,233	194,930	125,786
Euro Bank	15,714	-	15,714	25,555
VND Cash	2,623	-	2,623	2,326
USD Cash	1,384	-	1,384	1,425
GBP account	4,826	-	4,826	12,813
GBP Cash	400	-	400	400
	84,225	136,233	220,458	169,619

9 Creditors and accruals

Analysis of creditors falling due within one year	2021	2020
	£	£
Accruals	4,150	2,400
Total	4,150	2,400

10 Analysis of Funds

10.1 Movement of major funds

2021

Fund Name	Balance B/Fwd	Incoming Resources	Outgoing Resources	(loss) gain on exchange	Transfers	Balance C/Fwd
Unrestricted Funds						
General Unrestricted Funds	55,508	97,920	65,947	(1,456)	(1,443)	84,582
	55,508	97,920	65,947	(1,456)	(1,443)	84,582
Restricted Funds						
MANNA	(14,900)	19,755	16,885	491		(11,539)
USFWS	58,954	-	28,388	(1,943)		28,623
SLZOO	-	4,970	2,372	-		2,598
Full Circle	46,753	87,485	83,681	(1,541)		49,016
CEPF	277	36,355	1,506	(9)		35,117
WWF	169	-	-	(6)		163
Thrigby Hall	273	4,753	1,116	(9)		3,901
Segre Fondation	17,946	20,045	20,517	(592)		16,882
NATGEO	537	-	715	(18)	196	-
EDGE	1,674	2,516	4,923	(55)	788	-
WCS JT grant for Ninh Thuan	1,462	-	1,873	(48)	459	-
WCS JT grant Phu Quoc	3,197	-	-	(105)		3,092
MKW	-	4,344	7,527	-		(3,183)
BTGF	-	3,636	406	-		3,230
TSA	-	8,333	-	-		8,333
	116,342	192,192	169,909	(3,835)	1,443	136,233
Total Funds	171,850	290,112	235,856	(5,291)	-	220,815

2020 Fund Name	Balance B/Fwd	Incoming Resources	Outgoing Resources	Diff on Exchange	Transfers	Balance C/Fwd
Unrestricted Funds						
General Unrestricted Funds	64,551	78,777	82,961	(4,490)	(369)	55,508
	64,551	78,777	82,961	(4,490)	(369)	55,508
Restricted Funds						
MANNA	(24,642)	17,898	10,588	2,432	-	(14,900)
USFWS	-	74,873	15,919	-	-	58,954
SLZOO	-	2,260	2,356	-	96	-
Full Circle	36,149	90,078	75,904	(3,570)	-	46,753
CEPF 2014-2017 \$150,000	307	-	-	(30)	-	277
WWF	-	1,200	1,031	-	-	169
TCF 2018	2,271	-	2,320	(224)	273	-
Thrigby Hall	-	4,729	4,456	-	-	273
Segre Fondation	31,666	19,997	30,591	(3,126)	-	17,946
NATGEO	5,839	-	4,726	(576)	-	537
EDGE	1,950	2,406	2,490	(192)	-	1,674
WCS JT grant for Ninh Thuan	2,440	-	737	(241)	-	1,462
WCS JT grant Phu Quoc	3,547	-	-	(350)	-	3,197
	59,527	213,441	151,118	(5,877)	369	116,342
Total Funds	124,078	292,218	234,079	(10,367)	-	171,850

10.2 Transfers between Funds

The transfer between funds represents the slight underspend being released into unrestricted funds to end the project with the permission of the funder, or a slight overspend being made up from unrestricted funds.

10.3 Restricted Funds

MANNA

The MANNA grant has been to help develop the programme development within IMC though supporting core costs that are otherwise challenging to support, such as legal and accounting costs, staff time and some project activities.

USFWS

Combatting the illegal wildlife trade in tortoises and freshwater turtles in Vietnam with the duration of 24 months from August 2019 to July 2021 but due to Covid breakout the project was extended to July 2022.

SLZOO

Saint Louis Zoo, USA, provided support for the Turtle Conservation Centre (TCC) for captive management of animals at the centre, including support for new racking and equipment for the hatchling building. Also some support for equipment and monitoring at key sites for the Swinhoe's Softshell Turtle.

Full Circle

Full Circle provides a broad range of funding, this includes the support of running cost and facility developments at the Turtle Conservation Centre (TCC) in Cuc Phuong National Park, field survey and community activities for a range of species projects and website development. In addition it covers some staffing and office running costs.

CEPF

Provided support to a range of species focused project field activities and staffing costs

WWF

Supporting the rehabilitation and release of Bourret's Box Turtles in Central Vietnam

Thrigby Hall

Long term support for tortoise and freshwater turtle conservation activities in Vietnam

Segre Foundation

Developing viable release strategies for rehabilitated and endangered Big-headed turtles in Vietnam

NATGEO

Exploring the herpetofauna of Ca Mountain Range of the northeastern Langbian Plateau, Southern Vietnam

EDGE

Assessment of release strategies for confiscated and Endangered Big-headed turtles in Vietnam

WCS JT grant for Ninh Thuan

Identify new population of the endemic, critically endangered Southern Vietnam Box Turtle (*Cuora picturata*)

WCS JT grant Phu Quoc

Interview and Field Survey to identify How many chelonian species occur in the largest island of Vietnam

MKW

IUCN Mekong Wet grant for activities to assess wetland habitat and climate change vulnerability for the critically endangered Vietnamese Pond Turtle (*Mauremys annamensis*). This has included biodiversity surveys at key wetland habitats in Phu Yen province, remote sensing of possible habitat with climate change impact modelling and discussion, socioeconomic surveys with vulnerability assessments for the species and habitats using specific VA tools.

BTGF

Banyan Tree Global Foundation - for support of conservation activities in Thua Thien Hue Province, Central Vietnam, focused on the critically endangered Bourret's Box Turtle (*Cuora bourreti*). Activities include surveys within 6 key districts surrounding habitat, awareness events, assessment of local livelihoods, and work to support the establishment of a new captive assurance colony for the species in Bach Ma National Park in the province.

TSA

Turtle Survival Alliance - funding provided to support the construction of a new secure cage with heated indoor areas for the critically endangered Southern Vietnamese Box Turtle (*Cuora picturata*) at the Turtle Conservation Centre (TCC) in Cuc Phuong National Park, Ninh Binh Province.

11 Net assets between funds

2021

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Fund balances at 31st August 2021			
Fixed assets	4,507	-	4,507
Current assets	84,225	136,233	220,458
Current liabilities	(4,150)	-	4,150
	84,582	136,233	220,815

2020

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Fund balances at 31st August 2020			
Fixed assets	4,631	-	4,631
Current assets	53,277	116,342	169,619
Current liabilities	(2,400)	-	(2,400)
	55,508	116,342	171,850

12 Transactions with related parties

No related party transactions were undertaken during the year, nor in the previous year.

INDO - MYANMAR CONSERVATION

England & Wales - Charity number 1126123

Accounts

Company number: 06662240
Charity Number: 1126123

Indo – Myanmar Conservation

(A Company Limited by Guarantee)

Trustees Annual Report and Financial Statements
for the year ended 31 August 2020

Indo – Myanmar Conservation

Contents

	Page
Charity Information	1
Report of the Trustees	2
Independent Examiner’s Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12

Indo – Myanmar Conservation

Charity Information

Trustees

Timothy McCormack
Douglas Hendrie
Dr Diana Bell

Company number

06662240

Charity number

1126123

Registered office

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Ripon
HG4 2NF

Independent Examiner

Laura Masheder FCA DChA
Garbutt & Elliott LLP
Triune Court
Monks Cross Drive
York
YO32 9GZ

Indo – Myanmar Conservation

Report of the Trustees for the year ended 31 August 2020

The trustees present their report and the unaudited financial statements for the year ended 31 August 2020.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019).

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 1 August 2008 and registered as a charity on 1 October 2008.

The charitable company was established under a memorandum of association, which established the objects and powers of the charitable company and is governed under its articles of association. In January 2012, Indo – Myanmar Conservation ("IMC") was registered with the Ministry of Home Affairs in Myanmar as Friends of Wildlife ("FOW"). However, as of 2016 this registration has lapsed as most of the current work conducted by IMC is in Vietnam while work in Myanmar is being undertaken by FOW, which is now a locally registered NGO, with whom we are able to partner as required.

With a focus mainly on activities in Vietnam IMC was formally registered in Vietnam on the 4th of March 2015 with The People's Aid Co-ordinating Committee (PACCOM), following an initial extension the registration will need to be renewed by the 4th of March 2021.

At the year-end there were three trustees all of whom are fully committed to the success of the Charity. Two are based in the UK and one in the US. One of the UK trustees also works for ATP/IMC based in the UK with some months spent in Vietnam. Any future trustees would be recruited, selected and appointed following best practices and having regard to Charity Commission Guidance in this regard.

All trustees undertook an initial briefing and induction programme. Any future trustee would undergo a similar induction programme. The trustees fully understand the importance of operating to the highest standards of corporation governance to ensure the public have confidence in the Charity.

The Charity's Memorandum and Articles of Association provides that the trustees have wide powers to apply funds for charitable purposes. The trustees meet regularly to monitor the Charity's activities and to arrange the fundraising activities.

One of trustee prepares and circulates to the other trustees an update on IMC's field activities, financial status, and legal and administrative matters every quarter.

Two trustees give their time voluntarily and receive no benefits from the charity in their role as trustees. The third, Timothy McCormack, also works full time for IMC/ATP as a director and as such is paid a salary as allowed following 13.5 section of the Articles of Association. Any expenses reclaimed from the charity are set out in note 7 to the financial statements.

Risk management

The trustees review the major risks that the charity faces on a regular basis and believe that whilst following the reserves policy below there will be sufficient resources in the event of adverse conditions.

The trustees have also examined other operational and business risks, which they face and confirm that they have established systems to mitigate the risk.

Indo – Myanmar Conservation

Report of the Trustees for the year ended 31 August 2020

Objectives and activities

The objects of the Charity, inter alia, are:

- To promote for the benefit of the public the conservation of wild plants and animals, in particular, but not limited to, those that are endemic or mainly confined to Vietnam, Laos, Cambodia, Thailand, Myanmar and/or Southern China.
- Such other charitable purposes beneficial to the community consistent with the objects above as the trustees shall in their absolute discretion determine.

The objectives for a particular year are shaped by these aims and reference is made to the needs, financial and other, of the Charity. The trustees determine the donations and/or financial support to be made to the Charity.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

The trustees continued to establish operational and financial policies and procedures and to raise funds to enable the Charity to fulfil its charitable objects. The trustees have concentrated their efforts this year on raising public awareness of the Charity, its aims and objectives.

The Asian Turtle Program (ATP), which was a Hanoi-based program of the Cleveland Metroparks Zoo in the USA and operated under the local NGO, Education for Nature - Vietnam (ENV) approached IMC with a view to merging. The ATP wished to be institutionalised in order to legalise its position in Vietnam and to facilitate the receipt of funds, with the merger finalised with the registration of IMC in Vietnam on the 4th of March 2015, which saw the staff of the ATP become IMC staff. The ATP has retained some identity to operate as a programme within IMC.

The Charity has funded several conservation activities in Vietnam following the accreditation by the People's Aid Coordinating Committee (PACCOM) and obtaining PACCOM's approval for the following programs:

1. Developing viable release strategies for rehabilitated and Endangered big-headed turtles in Vietnam with the duration of 36 months, from September 2018 to August 2021, the contributed the total budget of \$200,000 USD. Pu Mat National Park is the main site of this project. SEGRE Fondation is the donor of this project.
2. Conservation of critically endangered tortoises and freshwater turtles in Vietnam, with the duration of 12 months, from April 2019 to March 2020, the contributed the total budget of 120,307 USD and to date (31 August 2020), the disbursement is 120,307 USD. Son Tay district (from Hanoi city), Deo Ca area (from Phu Yen province) and Cuc Phuong National Park are all the project sites of this project. Full Circle Foundation is the donors of this project.
3. Core support for turtle conservation in Vietnam: with the duration of 12 months, from January 2020 to December 2020, the project will contribute the total budget of 57,000USD. Son Tay district (Hanoi city) and Cuc Phuong National Park are all the project sites of this project. Our donor, Cleveland Metroparks Zoo (CMZ) has provided the funding for this project.
4. Core support for program development from the Thrigby Hall Conservation Fund: "Long term support for tortoise and freshwater turtle conservation activities in Vietnam" with the duration of 60 months from January 2019 to December 2023, the project contributed 5,000GBP each year with the total budget of 30,000GBP for 5 years. Son Tay district (Hanoi city) and Cuc Phuong National Park, Ninh Binh Province, are all the project sites of this project.

Indo – Myanmar Conservation

Report of the Trustees for the year ended 31 August 2020

5. Combating the illegal wildlife trade in tortoises and freshwater turtles in Vietnam with the duration of 24 months from August 2019 to July 2021 but due to the CoVID19 outbreak the project was extended to July 2022. The total budget is \$147,050. The project is located throughout Vietnam and to date 31 August 2020, the disbursement is \$100,000. the donor of this project is the US Fish and Wildlife Service (USFWS).
6. Other support from private donors and small grants as TCF: 5,000USD; EDGE: \$6,500USD; WCS: 9,300USD; NATGEO: 16,000USD

Some challenges were experienced during this reporting period, due to the Covid-19 pandemic; despite a low number of cases in Vietnam during March and April of 2020, national lockdowns were imposed to try and reduce the spread of the virus. As a result, from the first of April to the 17th of April 2021, staff were required to work from home, while all field activities were suspended. At the Turtle Conservation Centre in Cuc Phuong National Park, a Covid-19 safe work plan was developed. This included the organisation of staff into separate groups with mask-wearing by staff and the installation of additional hand washing stations. Fortunately, the rapid response and effective lockdowns and quarantine procedures implemented by the Vietnamese authorities meant that Covid was largely brought under control and much work throughout the year was able to continue as normal.

In September 2019, The Prime Minister of Vietnam signed Decision 1176/QĐ-TTg on 12th of September 2019 regarding implementation of National Action Plan to save endangered turtle species of Vietnam to 2025, vision to 2030. This was an action plan prepared by IMC/ATP since 2016 in partnership with the Ministry of Natural Resources and Environment (MoNRE). For the Swinhoe's Softshell Turtle (*Rafetus swinhoei*) project two basking platforms were completed in Dong Mo Lake. In September 2019 a group of 120 endangered and critically endangered turtles of 3 species were released from Hanoi wildlife rescue centre with support from IMC/ATP. Construction is also started on a new hatchling building at the Turtle conservation centre (TCC) in Cuc Phuong National Park.

October 2019, staff of the Rafetus project worked with Hanoi Television on a short piece focused on the species. Bait testing was also conducted for the species in Dong Mo Lake. During October 2019 and enforcement training workshop with 22 participants from the Forest protection Department (FPD), customs and environmental police were held in Quang Ninh province with a focus on one lake for Rafetus. A technical meeting was also held with Hanoi DARD and other project partners to discuss planning for trapping of Swinhoe's softshell turtle in the coming months. A short interview survey was also completed in Bac Giang province following reported sightings of a large softshell turtle at one lake.

Also, during October 2019 field surveys were undertaken in Pu Hu nature reserve, Thanh Hoa province, during which 4 turtles of two species were captured (3 big headed Turtle, *Platysternon megacephalum* and 1 Four-eyed Turtle, *Sacalia quadriocellata*), with data collected before their release. During the same time field surveys were also completed in Deo Ca Forest, Phu Yen province, with broader herpetological survey. 2 species were observed in the wild (1 keeled box turtle, *Cuora mouhotii* and 1 Eastern Black-bridged Leaf turtle, *Cyclemys pulchristiata*) with an additional 8 keeled box turtles observed the hunters camp, during this busy month, a week of interview surveys was also completed in Ninh Thuan province in south central Vietnam with 34 interviews collecting 11 field records of 2 species (elongated tortoise, *Indotestudo elongata* and Eastern Black-bridged Leaf Turtle, *Cyclemys pulchristiata*), with additional information collected on the target species. A one-week amphibian focused field survey was also undertaken in Bat Xat nature reserve, Lao Cai province.

Finally, in October 2019, a two-day law enforcement training workshop was held in collaboration with Phong Nha - Ke Bang National Park, with 67 law enforcement officers from the national Park in the province, the training included sections on mammals as well as reptiles including turtles on which the IMC/ATP team provided training. Separately, a guest talk was given to 50 students at the Vietnam national University of agriculture on to the special turtle conservation and basic veterinary medicine.

Indo – Myanmar Conservation

Report of the Trustees for the year ended 31 August 2020

In November 2019, the US television series, *Extinct or Alive*, from Animal Planet, featured the Rafetus conservation work in Vietnam. A week long observation survey was made for Rafetus at a lake in Bac Giang province. A new radio tracking project was started with the release of 6 big headed turtles fitted with radio transmitters in Pu Mat National Park, Nghe An province.

A one-day training workshop was completed for Hoang Lien National Park, focused on amphibian conservation and challenges of tourism, 60 participants were involved. During November 2019 interview surveys were also completed on Phu Quoc Island, Kien Giang Province during which 19 TFT of 6 species were observed.

From the turtle conservation centre a number of releases took place, with 47 Bourret's box turtles (*Cuora bourreti*) released into a protected area in central Vietnam. A further 6 big headed turtles were also released with radio transmitters in Pu Mat National Park.

December 2019, school programs were held for 6 secondary schools around Dong Mo Lake for Rafetus, with 829 students involved in the lessons focused on conservation of this species. A new Rafetus awareness signboard was also installed at a new village location in Ba Vi district, Hanoi. Radio tracking and activities continued throughout the month.

January 2020, 10 days of an environmental DNA (eDNA) survey were completed in partnership with the wildlife conservation Society (WCS Vietnam) and the Centre for natural resources and environmental studies (CRES) from Hanoi University, focused on Rafetus. An article by Jeremy Hance was written for Mongabay entitled "killing gods: the last hope for the world's rarest reptile". During this month community awareness questionnaire were also piloted around Pu Mat National Park, Nghe An province.

Throughout the year monitoring at Dong Mo Lake and other sites has been maintained for the world's rarest turtle, Swinhoe's softshell turtle. Other activities are also maintained, such as community engagement, development of press releases and social media posts, activities related to animal rescue, release and rehabilitation in addition to conservation breeding. Also, numerous small meetings with government and NGO partners have been undertaken throughout the year. With proposal writing and donor reporting also completed during this period.

February 2020, during the first 3 weeks of this month the Hanoi office was closed due to early lockdowns imposed in Vietnam to try and deal with the new Covid 19 outbreak. Work activities were continued from here where possible, but some field activities had to be postponed. One week of eDNA sample collection and analysis was undertaken on Dong Mo Lake for Rafetus with over 223 samples collected. In preparation for trapping for Rafetus a team of divers along with Hanoi fisheries department and IMC/ATP staff reviewed proposed sites for placement of nets to establish a capture zone for trapping later in the year.

March 2020, the Hanoi office remained closed throughout March due to Covid19, so meetings took place with monitoring of 2 lakes for Rafetus, radio tracking of Big Headed turtles in Pu Mat National Park and regular care of animals at the TCC rescue centre. Most field activities were postponed.

April 2020, boats and fishermen were hired to test deepwater traps for the planned capture of the Swinhoe's softshell turtles in Dong Mo Lake, with setting and removal of traps practised. With radio tracking of Big Headed turtles in Pu Mat National Park a two-week break was made due to Covid 19 travel restrictions. At the end of April 2020 26 interview questionnaires were completed within the local community and with Rangers around Pu Mat National Park to understand knowledge and attitudes towards the Big Headed Turtles.

May 2020, the ATP/IMC worked with Hanoi fisheries department to undertake the release of 500kg of 5 native fish species in Xuan Khanh Lake, Hanoi, as part of Hanoi fisheries activities to improve the environment within these lakes. An additional 59 interview questionnaires were completed around Pu Mat National Park. During May and additional 35 big headed turtles were released into protected areas of two provinces in north central Vietnam. Seven of these had transmitter detached. The TCC also rescued a group of 101 turtles from Buon Ma Thuot City, Dak Lak Province.

Indo – Myanmar Conservation

Report of the Trustees for the year ended 31 August 2020

June 2020, as Vietnam has been able to bring the most recent Covid 19 outbreak back under control, activities have been able to resume as normal. As part of Rafetus activities 500kg of fish 5 species were released in Dong Mo Lake by the ATP/IMC working with Hanoi fisheries department. Hanoi television also came to Dong Mo Lake to film testing of deep-water traps. The ATP/IMC also co-held a workshop event with Hanoi fisheries department with representatives from 20 northern provinces in Vietnam, whilst focused on fisheries department activities it also included a section on Rafetus conservation work. During the last week of June, a large 500m long net was placed to start creating the capture zone for Rafetus in Dong Mo Lake. The 3rd survey was also completed in Ea So nature reserve, Dak Lak province, during the short 3-day survey 15 interviews were completed with 9 field records of 3 species. A fourth survey was also undertaken on Phu Quoc Island, Kien Giang province, southern Vietnam, with 15 days of survey involving nonlethal aquatic trapping and stream transects for amphibians and reptiles during which 54 species were recorded, of note was the capture of a Western Black-bridged Leaf Turtle (*Cyclemys atripons*) which is a new country record the species in Vietnam.

Also, in June an additional 15 interview questionnaires were completed for Pu Mat National Park. While no additional 66 turtles of 3 species, big headed turtles, four eyed turtles and Indochinese box turtles (*Cuora galbinifrons*) were released into a protected area in northern Vietnam following their rescue from the illegal wildlife trade and rehabilitation. Additional 27 turtles of 2 critically endangered species were also rescued from Ha Tinh province during this month. A two-day training workshop was also held in Quang Ngai province, central Vietnam for 23 participants from a number of different provinces protected areas.

Surveys were also able to commence in June as Covid 19 restrictions eased. Two weeks of interview surveys were started and ran into July. One potential could site for Rafetus is also reported during the surveys. In Quang Nam province, central Vietnam, a rapid assessment was made of a new Quang Nam elephant species habitat conservation area in Nong Son district, during 15 interviews 9 field records were completed for 3 species.

July 2020, interview surveys in Lang Son province were completed during the first week of July, during which 103 interviews were completed with 27 field records for turtles were made for eight species. One potential site for Rafetus was also identified during these surveys. Field surveys in Pu Mat National Park were completed using aquatic trapping, 2 big headed turtles and one hatchling four-eyed turtle were caught during this monitoring. At the TCC a new well was drilling for the Quarantine station and 11 turtles of 4 species rescued from confiscation in Ha Tinh province.

August 2020, during the first week of August 2020 the annual "Tortoise and Freshwater Turtle Field Skills Training Course" was held in Cuc Phuong National Park, 13 participants were involved including staff from protected area management, other NGOs and students from a range of universities across Vietnam. For the Rafetus project a third 500m long net was placed to create a trapping zone to try and capture the large animal in Dong Mo Lake. Around Pu Mat National Park awareness materials were distributed, including a new poster for big headed turtles, T-shirts and signboards were erected. A new school program lesson plan and community contributing content was also developed during this month. During August 2020 the TCC received a transfer of 34 turtles of seven species that had been rescued and initially placed with the Hanoi Wildlife Rescue centre.

The above monthly summaries give a short update on activities completed. A great deal more has also been accomplished, particularly through our ongoing work with government partners, media organisations and animal rescues throughout the year. We also kept monitoring a number of lakes in northern Vietnam for the world's rarest turtle, Swinhoe's softshell turtle (*Rafetus Swinhoei*), this has included full-time monitoring of 2 lakes, Dong Mo Lake and Xuan Khanh Lake, both near Hanoi.

Indo – Myanmar Conservation

Report of the Trustees for the year ended 31 August 2020

Reserves policy

The intention of the trustees is ultimately to distribute the majority of its unrestricted reserves in accordance with the Charity's objectives. The charity needs to retain some reserves to cover the Charity's UK expenditure, and potential shortfalls of the Charity. As at 31 August 2020, the charity held reserves of £171,850 of which £116,342 were restricted. At the same date, free reserves stood at £50,877 (2019 - £58,167).

Plans for future period

Following the accomplishments we achieved up to now, the charity intends to continue to focus on priority project sites and species. Major projects to be followed up in Vietnam include:

1. To implement Ecosystem-based Adaptation measures to increase the resilience of wetland species, ecosystems and communities to climate change impacts in Vietnam. With €19,414 EUR provided by the IUCN Mekong WET. Activities are proposed to run from January 2021 to August 2021 and will be focused in Phu Yen Province, central Vietnam, on the range restricted and endemic Vietnamese Pond Turtle (*Mauremys annamensis*) and is focused on identifying habitat and assessing susceptibility to climate change.
2. Core support for turtle conservation activities in Vietnam: The outstanding disbursement for this project is \$165,000 USD (Jan-Dec 2021) with funds provided from three principal donors, MANNA/IUCN (\$40,000 USD); Cleveland Metroparks Zoo (CMZ) (\$45,000 USD) & Full Circle (\$80,000 USD). The project will support a wide range of activities, the species focused projects will include the Swinhoe's Softshell Turtle, Big-headed Turtle, a range of endangered Box Turtle species and the Vietnamese Pond Turtle. Broader community activities, communications and support of action planning and legislation.
3. Support for Turtle Conservation Centre (TCC) at Cuc Phuong National Park (CPNP): With the budget of 64,000 USD (Jan-Dec 2019) funded by our donors (Turtle Survival Alliance (TSA) 12,000USD; Cleveland Metroparks Zoo (CMZ): 12,000USD & Full Circle: 40,000USD), this project is continued to bring about positive effects on its target beneficiary.
4. Combating the illegal wildlife trade in tortoises and freshwater turtles in Vietnam. With \$147,050 USD supported by the US Fish and Wildlife Service (USFWS). The project will be implemented throughout Vietnam over 2 years, October 2019 to September 2021, with the project recently extended to September 2022 due to COVID-19. Activities will include online, market and farm surveys as well as enforcement training, resource development and trialling of new animal identification techniques.
5. Protecting priority tortoise and freshwater turtle populations in Vietnam: The project is funded with \$200,060 USD from the Critical Ecosystems Partnership Fund (CEPF) with the duration of 3 years from July 2021 to June 2024. Key project sites are: Bach Ma National Park, Thua Thien Hue province; Deo Ca-Hon Nua, Phu Yen province; Dong Mo Lake, Ha Noi City; Ea So Nature Reserve, Dak Lak province and Pu Mat National Park, Nghe An province. With activities focused on securing and monitoring viable populations of priority TFT species through community engagement, reintroductions and monitoring.
6. Other support from private donors and small grants such as TCF:5,000USD; Saint Louis Zoo (3,800USD); THRIGBY HALL WILDLIFE (6,300USD); EDGE (6,500USD); etc.

Indo – Myanmar Conservation

Report of the Trustees for the year ended 31 August 2020

Trustees and their Statutory Responsibilities

The charity Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Circuit Assembly to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the net income or net expenditure of the Charity for that period. In preparing those financial statements, the trustees have:

- selected suitable accounting policies and applied them consistently
- observed the methods and principles in the applicable Charities SORP
- made judgements and estimates that are reasonable and prudent
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepared the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities (Accounts and Reports) Regulations.

They are also responsible for safeguarding the assets of the charity and hence for taking steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees' Report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the trustees on ^{27/08/2021}..... and signed on its behalf by:

Timothy McCormack

Timothy McCormack
Trustee

Indo – Myanmar Conservation

Independent Examiner's report to the Trustees of the Indo – Myanmar Conservation

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2020.

Responsibilities and basis of report

As the charity Trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Laura Masheder

Laura Masheder FCA DChA

Chartered Accountant

27/08/2021

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Garbutt & Elliott LLP
Triune Court
Monks Cross Drive
York
YO32 9GZ

Indo – Myanmar Conservation

Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 August 2020

		2020	2020	2020	2019	2019	2019
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Income from:							
Charitable activities:							
Grant income		78,777	213,441	292,218	50,898	198,398	249,296
Total income		78,777	213,441	292,218	50,898	198,398	249,296
Expenditure on:							
Charitable activities:	4	82,961	151,118	234,079	50,097	196,258	246,355
Total expenditure		82,961	151,118	234,079	50,097	196,258	246,355
Net income/(expenditure)	5	(4,184)	62,323	58,139	801	2,140	2,941
Other (losses)/gains– Foreign exchange		(4,490)	(5,877)	(10,367)	9,822	5,599	15,421
Transfers		(369)	369	-	-	-	-
Net movement in funds		(9,043)	56,815	47,772	10,623	7,739	18,362
Total funds brought forward		64,551	59,527	124,078	53,928	51,788	105,716
Total funds carried forward	10,11	55,508	116,342	171,850	64,551	59,527	124,078

The results for the year all relate to continuing operations.

There were no recognised gains and losses for 2020 and 2019 other than those included in the Statement of Financial Activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 12 to 19 form part of these financial statements.

Indo – Myanmar Conservation

Balance Sheet as at 31 August 2020

		2020	2019
	Notes	£	£
Fixed assets			
Tangible assets	8	4,631	6,384
Current assets			
Cash at bank and in hand		169,619	123,694
		169,619	123,694
Creditors: Amounts falling due within one year	9	(2,400)	(6,000)
Net current assets		167,219	117,694
Net assets		171,850	124,078
Funds of the charity			
General – unrestricted	11	55,508	64,551
Restricted funds	10,11	116,342	59,527
		171,850	124,078

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes on pages 12 to 19 form part of these financial statements.

The Financial Statements were approved by the Trustees on 27/08/2021 and signed on their behalf by:

Timothy McCormack

Timothy McCormack
Trustee

Company number: 06662240

Charity Number: 1126123

Indo – Myanmar Conservation

Notes to the Financial Statements for the year ended 31 August 2020

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Charity information

The charity is a charitable company registered in England and Wales and is limited by guarantee and does not have share capital. The charity was incorporated in England and the registered office is 15 Lime Walk, Ripon, HG4 2NF.

Each member of the company has undertaken to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Accounting convention

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value.

The principal accounting policies adopted are set out below.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and not less than one year from the date of approval. The trustees are constantly monitoring the financial position of the company and the ongoing uncertain situation in respect of COVID-19. The charity has no borrowings and working capital requirements remain modest, as such the pandemic is not expected to give rise to a material uncertainty in regard to going concern. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income in the Statement of Financial Activities ("SOFA") is recognised when the charity has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government grants and other grants whether 'capital grants' or 'revenue' grants is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably and not deferred.

Expenditure

Expenditure is included in the SOFA on an accruals basis.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administration, finance, human resources, information systems and governance costs which support the services providing care to child victims and families.

Fund accounting

Funds held by the charity are either:

Unrestricted funds – these funds can be used in accordance with the charitable objects at the discretion of the Trustees.

Indo – Myanmar Conservation

Notes to the Financial Statements for the year ended 31 August 2020

Restricted funds – these funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Individual assets costing more than £500 are capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Equipment	33% Reducing balance
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Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital. Bank overdrafts are shown within borrowing in current liabilities.

Debtors

Prepayments and accrued income represent time apportioned expenses or income to be recognised in a future accounting period.

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the income and expenditure account.

Creditors, loans and provisions

Creditors, loans and provisions are recognised where the society has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial liabilities are derecognised when, and only when, obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Staff costs

The costs of short term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

Pension costs

The charity operates a defined contribution scheme for the employees of the Charity. Contributions are charged as an expense to the Statement of Financial Activities in the period in which they fall due.

Operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period in which the cost is incurred.

Indo – Myanmar Conservation

Notes to the Financial Statements for the year ended 31 August 2020

2. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

3. Taxation

Indo-Myanmar conservation is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, it is entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

4. Expenditure on charitable activities

Year ended 31 August 2020	Total 2020 £	Total 2019 £
Staff costs (Note 6)	137,322	135,753
Depreciation	1,752	2,629
Other charitable expenditure	92,204	104,821
Support costs:		
Independent examination & accountancy	2,400	2,400
Bank charges	401	752
Total	234,079	246,355

5. Net income for the year

	2020 £	2019 £
This is stated after charging:-		
Independent Examiners' fee	1,000	1,000
Accountancy fees to Independent Examiner	1,000	1,000

Indo – Myanmar Conservation

Notes to the Financial Statements for the year ended 31 August 2020

6. Staff costs

	2020 £	2019 £
Staff costs comprise:		
Wages and salaries	118,405	114,354
Employer's national insurance	18,141	20,690
Employer's pension	776	709
	137,322	135,753

No employees received in excess of £60,000 (2019 – no employees)

Average number of employees: 20 (2019 – 16).

The key management personnel of the charity are the Trustees and the Programme Director (2019: the Trustees and the Programme Director). The aggregate employment benefits, including employer's national insurance and pension contributions of the key management personnel of the charity were £42,665 (2019 – £45,610).

7. Trustees

Timothy McCormack, one of the trustees, is also an employee and is paid for his services as Programme Director of ATP in Vietnam. During the year he received a salary and pension contributions totalling £39,885, from the charity (2019 – £40,936).

During the year, no trustee expenses were paid (2019 – no trustee).

8. Tangible fixed assets

	Total (equipment) £
Cost	
At 1 September 2019	16,994
Additions	-
As at 31 August 2020	16,994
Depreciation	
At 1 September 2019	10,610
Charge in the year	1,752
As at 31 August 2020	12,363
Net book value	
At 31 August 2020	4,631
At 31 August 2019	6,384

Indo – Myanmar Conservation

Notes to the Financial Statements for the year ended 31 August 2020

9. Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals	2,400	6,000

10. Restricted funds

Year ended 31 August 2020	Balance at 1 September 2019 £	Income £	Expenditure £	Foreign exchange losses £	Funds transfer £	Balance at 31 August 2020 £
MANNA	(24,642)	17,898	(10,588)	2,432	-	(14,900)
USFWS	-	74,873	(15,919)	-	-	58,954
SLZOO	-	2,260	(2,356)	-	96	-
Full Circle	36,149	90,078	(75,904)	(3,570)	-	46,753
CEPF	307	-	-	(30)	-	277
WWF	-	1,200	(1,031)	-	-	169
TCF	2,271	-	(2,320)	(224)	273	-
Thrigby Hall	-	4,729	(4,456)	-	-	273
Segre Fondation	31,666	19,997	(30,591)	(3,126)	-	17,946
NATGEO	5,839	-	(4,726)	(576)	-	537
EDGE	1,950	2,406	(2,490)	(192)	-	1,674
WCS JT grant for Ninh Thuan	2,440	-	(737)	(241)	-	1,462
WCS JT grant Phu Quoc	3,547	-	-	(350)	-	3,197
	59,527	213,441	(151,118)	(5,877)	369	116,342

Fund	Purpose
MANNA	The MANNA grant has been to help develop the programme development within IMC though supporting core costs that are otherwise challenging to support, such as legal and accounting costs as well as core administrative staff.
BCG Rafetus	The BCG Grant supports monitoring, surveys and community activities focused on Swinhoe's Softshell Turtle (<i>Rafetus swinhoei</i>)
ZSL Sapa project	These funds support a member of IMC staff to participate as a field researcher in Hoang Lien National Park surveys for threatened amphibians
Full Circle	Full Circle provides a broad range of funding, this includes the support of running cost and facility developments at the Turtle Conservation Centre (TCC) in Cuc Phuong National Park, field survey and community activities for a range of species projects and website development. In addition it covers some staffing and office running costs.

Indo – Myanmar Conservation

Notes to the Financial Statements for the year ended 31 August 2020

10. Restricted funds (continued)

Fund	Purpose
CEPF	Provided support to a range of species focused project field activities and staffing costs
MBZ	Supported the Swinhoe's Softshell Turtle conservation activities, including site monitoring, field surveys and community activities.
TCF	Supported the Swinhoe's Softshell Turtle conservation activities, including site monitoring, field surveys and community activities.
Rain Forest Trust	Feasibility assessment for an expansion of protected habitat for highly threatened tortoises and freshwater turtles of Vietnam
OPCF 2018-2019	Confirmation of additional individuals of Rafetus swinhoei in the wild and sexing the Dong Mo Turtle in Vietnam
Segre Fondation	Developing viable release strategies for rehabilitated and endangered Big-headed turtles in Vietnam
NATGEO	Exploring the herpetofauna of Ca Mountain Range of the northeastern Langbian Plateau, Southern Vietnam
EDGE	Assessment of release strategies for confiscated and Endangered Big-headed turtles in Vietnam
WCS JT grant for Ninh Thuan	Identify new population of the endemic, critically endangered Southern Vietnam Box Turtle (<i>Cuora picturata</i>)
WCS JT grant Phu Quoc	Interview and Field Survey to identify How many chelonian species occur in the largest island of Vietnam
USFWS	Combating the illegal wildlife trade in tortoises and freshwater turtles in Vietnam
WWF	Supporting the rehabilitation and release of Bourret's Box Turtles in Central Vietnam
Thrigby Hall	Long term support for tortoise and freshwater turtle conservation activities in Vietnam

Indo – Myanmar Conservation

Notes to the Financial Statements for the year ended 31 August 2020

10. Restricted funds (continued)

Year ended 31 August 2019	Balance at 1 September 2018 £	Income £	Expenditure £	Foreign exchange gains £	Balance at 31 August 2019 £
MANNA	1,660	3,280	(29,761)	179	(24,642)
BCG Rafetus	730	-	(809)	79	-
ZSL Sapa project	1,083	1,415	(2,615)	117	-
Full Circle	40,030	98,400	(106,609)	4,328	36,149
CEPF	277	-	-	30	307
MBZ	5,889	-	(6,526)	637	-
TCF	2,119	4,094	(4,171)	229	2,271
Rain Forest Trust	-	3,999	(3,999)	-	-
OPCF 2018-2019	-	8,967	(8,967)	-	-
Segre Fondation	-	54,872	(23,206)	-	31,666
NATGEO	-	13,120	(7,281)	-	5,839
EDGE	-	2,597	(647)	-	1,950
WCS JT grant for Ninh Thuan	-	3,574	(1,134)	-	2,440
WCS JT grant Phu Quoc	-	4,080	(533)	-	3,547
	51,788	198,398	(196,258)	5,599	59,527

11. Analysis of net assets between funds

Fund balances at 31 August 2020 are represented by:

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	4,631	-	4,631
Cash at bank	53,277	116,342	169,619
Current liabilities	(2,400)	-	(2,400)
Total net assets	55,508	116,342	171,850

Fund balances at 31 August 2019 are represented by:

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	6,384	-	6,384
Cash at bank	64,167	59,527	123,694
Current liabilities	(6,000)	-	(6,000)
Total net assets	64,551	59,527	124,078

12. Financial commitments and guarantees

There were no financial commitments or guarantees at the year-end (2019 – none).

Indo – Myanmar Conservation

Notes to the Financial Statements for the year ended 31 August 2020

13. Related party transactions

Other than transactions with trustees disclosed in note 7, during the year there were no other related party transactions (2019 - none).

The Board of Trustees
Indo Myanmar Conservation
15 Lime Walk
Ripon
HG4 2NF

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charitable company's financial statements for the year ended 31 August 2020. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

1. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
2. We confirm that the charitable company qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.
3. We confirm that the charitable company was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 August 2021 audited. We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.
4. We have fulfilled our responsibilities as directors / trustees as set out in the terms of your engagement letter dated 16 August 2019, under the Companies Act 2006 and Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
5. All the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records.

6. All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charitable company, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
7. The financial statements are free of material misstatements, including omissions.

Assets and liabilities

8. The charitable company has satisfactory title to all assets and there are no liens or encumbrances on the charitable company's assets, except for those that are disclosed in the notes to the financial statements.
9. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
10. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

11. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Loans and arrangements

12. The charitable company has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

Legal claims

13. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Laws and regulations

14. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

15. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

16. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

17. We believe that the charitable company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charitable company's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

18. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully

Laura Masheder

Garbutt & Elliott LLP

We confirm that the above representations are made on the basis of enquiries of trustees, management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation, sufficient to satisfy ourselves that we can properly make each of the above representations to you.

We confirm that we have read and understood the contents of this letter and agree that it accurately reflects the representations made to you by the trustees during the course of the independent examination.

Timothy McCormack

.....
Trustee

27/08/2021

.....
Date