



EST. 1954

NATURE
SOCIETY
SINGAPORE

2023 ANNUAL REPORT

Celebrating 70 years of watching over the wild

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**01.
PRESIDENT'S
MESSAGE
FOR 2023/2024**



DR. YEO SENG BENG

President
2023/2024

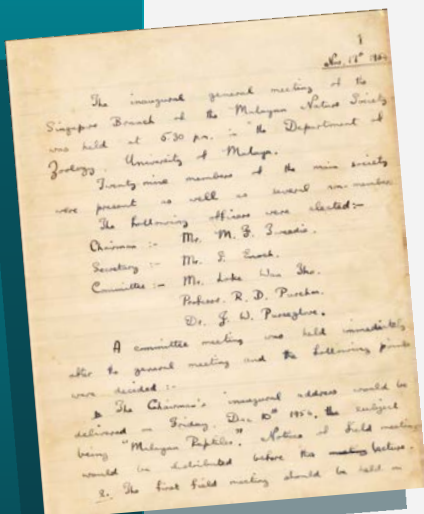
INTRODUCTION

I am delighted to give the President’s message for the NSS Annual Report of 2023. The significance of the year 2024 is that it will be the 70th anniversary of the inauguration of the Nature Society Singapore (initially named Singapore Branch of the Malayan Nature Society).

HISTORICAL FIRST GENERAL MEETING OF THE NSS

On 17 November 1954 at 5.30 pm, the first ever general meeting of the NSS was held at the Zoology Department, Bukit Timah Campus of the University of Malaya. 29 members were present, and the first chairman of the NSS was MWF Tweedie, a renowned naturalist and archaeologist of South-East Asia, and a director of the Raffles Museum. Reproduced here are the handwritten minutes which record that historical meeting of 1954. Many thanks to Mr. Leong Kwok Peng for retrieving these minutes from storage in Kuala Lumpur, and helping make the electronic version of these minutes accessible online from the National Library website.

Much has been accomplished by NSS in 70 years, from 1954 up till the present day. Many details of NSS activities of the past remain recorded in the NSS website, as well as in National Library Board’s archives.



NSS ACTIVITIES OF THE PAST YEAR – 2023

As I reflect on the past year’s activities, I want to firstly point out that all these activities are made possible because of the amazing contributions of time and effort from NSS members, support and dedication of our incredible team of staff, volunteers, donors, members of the NSS council, SIG chairs, and Executive Committee team.

PRESIDENT'S MESSAGE

2023

JAN

2023

FEB

2023

MAR

2023

APR

2023

MAY

2023

JUN

2023

JUL

2023

AUG

2023

SEP

2023

OCT

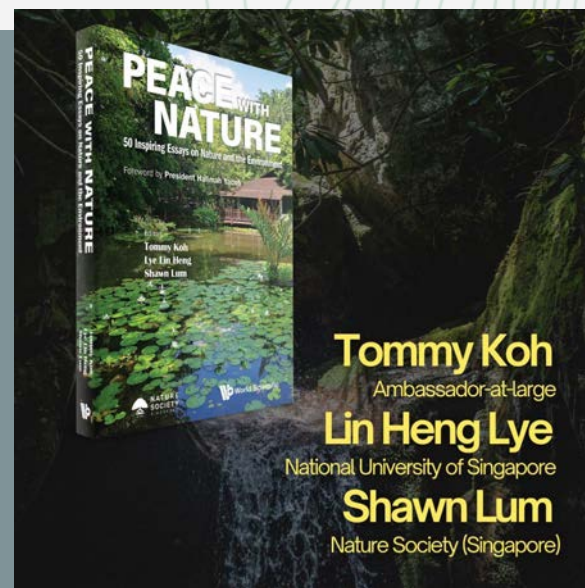
2023

NOV

While the main annual report will provide more detail of many activities which have taken place in 2023, I want to highlight a few events of special significance.

In the first half of 2023, NSS concluded a society-wide strategic planning exercise, to determine what strategic initiatives the NSS should pursue in the following 5 years, and to serve as a guide to the leadership of NSS. These strategic goals continue to be refined on an annual basis until 2028, to assess how much has already been achieved, and whether new targets can then be set.

In September 2023, the book "Peace with Nature: 50 Inspiring Essays on Nature and the Environment" was launched by World Scientific Press, with NSS as a partner. The 3 editors of the book are NSS Patron Prof. Tommy Koh, NSS immediate past president Dr. Shawn Lum, and NSS advisory council member Prof. Lye Lin Heng. Each of the 50 chapters was written by a different author, many of whom are NSS members. Royalties from sales of the book are donated to NSS. In November 2023, I was told that the book was sold out when made available at the Singapore Pavilion for the 28th session Conference of the Parties (COP28) to the UN Framework Convention on Climate Change (UNFCCC) in Dubai.



Tommy Koh

Ambassador-at-large

Lin Heng Lye

National University of Singapore

Shawn Lum

Nature Society (Singapore)

Image credit:
**World Scientific
on Facebook**

In November 2023, the annual NSS Singapore Bird Race was held, and once again managed to attract a record number of participants compared to previous years. In 2023, there were a total of 108 teams and 363 participants – congratulations to NSS Bird Group! This 39th Singapore Bird Race has been generously supported by Mapletree Investments, our generous sponsor since 2019.

In December 2023, Singapore's Straw-headed Bulbul Working Group (SHBWG) released its National Species Action Plan (SAP) for 2024-2028, for the protection and conservation of this globally critically-endangered bird, which seems to have made Singapore its stronghold and possibly last bastion in the world. The SAP is a culmination of many years of work by the SHBWG, which is co-chaired by NSS's Alfred Chia (the other co-chair is from NParks), and where many NSS bird group members are contributing experts in SHBWG sub-committees. Details of the SAP can be downloaded from either NSS or NParks websites.

<https://www.nparks.gov.sg/-/media/shb-sap-final.ash>



Photo credit:
(Minister)
Desmond Lee
on Facebook

Also in December 2023, NSS applied for a new grant from Mandai Nature for support of NSS's Every Singaporean a Naturalist (ESN) program in Singapore schools. This flagship programme was inaugurated in 2017, and has now expanded to cover 60 schools presently. I am happy to report that the grant was successful, and the ESN has funding to continue until end 2025 (for a program continuity of 9 years).

Besides these highlighted events, I also want to express my appreciation for the very many NSS members who represent the NSS in many other important events and activities which continually take place. For example, there are many government agency engagement sessions which are requested with nature groups, in the course of planning for future land development in Singapore. There are also many public engagement and outreach events, nature walks, talks and exhibitions which our members, staff, volunteers and NSS Education and Conservation Committees contribute to significantly. As always, work done in the background is as important, or maybe even more important, as work which is visible!

NSS EVENTS TO HIGHLIGHT IN 2024

1. Proposed changes to NSS constitution at AGM, 19 May 2024

Since September 2022, the Charities Unit (CU), Ministry of Culture, Community & Youth (MCCY), and Registry of Societies, Ministry of Home Affairs (ROS_MHA) have been advising and recommending updates to the NSS constitution (2016), so as to conform to latest government requirements, i.e. 2023 Code of Governance for Charities and IPCs.

As NSS's IPC charity status is due for renewal in September 2024, MCCY has recommended that NSS update its 2016 constitution with 10 changes at the upcoming AGM 2024, in advance of the application for renewal of IPC charity status in September.

For the change of NSS constitution to be valid, NSS members have to vote for the change in constitution at a General Meeting where at least 60 NSS members are present, and 2/3 of the voters are in agreement. We trust the 60 member quorum will be achieved at AGM on 19 May 2024.

When the 2nd notice of AGM was sent out to NSS members on 27 April 2024, full details of the 10 proposed changes of the NSS constitution has been shared with all NSS members.

2. 5th International Horseshoe Crab Workshop, 19-23 June 2024

The NSS is delighted to welcome an array of international participants to the 5th IUCN International Horseshoe Crab Workshop on the science and conservation of horseshoe crabs, to be held in Singapore on 19-23 June 2024. The NSS is hosting this event in conjunction with the IUCN Species Survival Commission Horseshoe Crab Specialist Group. Minister Desmond Lee has kindly consented to be the guest-of-honour at the opening ceremony of the workshop at Resorts World Sentosa Conference Centre.

3. 70th Anniversary celebrations and Gala Lunch, 12 October 2024

The NSS will organise a 70th Anniversary celebration event, and gala luncheon, on Saturday 12 October 2024. Co-chairs of the organising committee are Dr. Geh Min and Prof. Lye Lin Heng. NSS Patron Prof. Tommy Koh and Minister Desmond Lee will be the 2 VVIPs at the event.

In conclusion, I hope this annual report provides a good account of what the NSS has achieved in the past year, and the impact that we have collectively made. It remains for me to again thank every single NSS member for their contribution, and for being an important part of the NSS journey.



Yeo Seng Beng



02. ABOUT NSS

- 2.1. Executive Committee
- 2.2. NSS Secretariat
- 2.3. Special Interest Groups (SIG) Chairs
- 2.4. Corporate Governance

PLANET | PEOPLE | PARTNERS

Nature Society Singapore (NSS) is a non-profit, volunteer-based organisation that helps preserve Singapore's natural heritage. Founded in 1954 as the Singapore branch of the Malayan Nature Society, we became an independent organisation known as Nature Society Singapore in 1991.

With over 1,000 members today, we remain steadfast in our goal to conserve biodiversity and habitats. Our work has made significant impact in various areas, and NSS has been consulted by public agencies for numerous developments including Chek Jawa, Cross Island Line, Tengah Forest Town, and numerous other conservation initiatives.

We are proud to have been an Institution of Public Character (IPC) since 2008. In addition, we have been honoured with the Charity Transparency Award every year since its introduction in 2016. This award recognises our efforts to uphold best practices in governance, accountability, and financial management.

OUR VISION

To be Singapore's leading advocate of biodiversity and habitats.

OUR MISSION

With our evidence-based approach and partnerships with agencies, peers, and corporates, we lead habitat and biodiversity conservation in Singapore and with partners in the region. Through engagement, education, research, and advocacy, we inspire and enable people to take action towards a sustainable and biodiverse planet.

Learn more at www.nss.org.sg.

2.1. EXECUTIVE COMMITTEE 2022/2023



**DR. SHAWN
LUM**

President



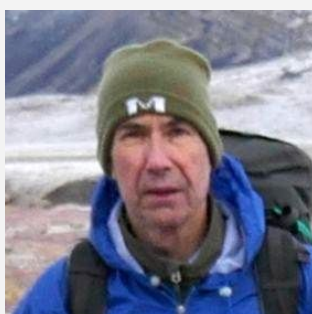
**MR. LESTER
TAN**

Vice-President



**MS. NATASHA
RAINA**

Hon. Secretary



**MR. MORTEN
STRANGE**

Hon. Asst. Secretary



**MR. ANDREW
LIN**

Hon. Treasurer



**MR. JOEL
LEONG**

Hon. Asst. Treasurer



**MR. GOH TER
YANG**

Committee Member



**MR. ALBERT
LIU**

Committee Member



**DR. YEO SENG
BENG**

Committee Member

2.1. EXECUTIVE COMMITTEE 2023/2024



DR. YEO SENG BENG

President



DR. NGO KANG MIN

Vice-President



MS. NATASHA RAINA

Hon. Secretary



MS. HUANG NINGXIN

Hon. Asst. Secretary
(May 2023 - Feb 2024)

MR. BHAGYESH CHAUBEY

Hon. Treasurer
(May - Jan 2024)



MR. JOEL LEONG

Hon. Treasurer
(since Feb 2024)

MR. PETER CONNELL

Hon. Asst. Treasurer
(May 2023 - Jan 2024)

Committee Member
(May 2023 - Jan 2024)



MR. TAN GIM CHEONG

Committee Member



MR. ALBERT LIU

Committee Member

2.1. EXECUTIVE COMMITTEE 2023/2024

NAME & DESIGNATION	APPOINTMENT DATE	ATTENDANCE AT MEETINGS	BACKGROUNDS	NO. OF CONSECUTIVE YEARS ON THE EXCO
Dr. Yeo Seng Beng President	13 May 2023	8/8	ENT Surgeon & Associate Professor	2
Dr. Ngo Kang Min Vice-President	13 May 2023	8/8	Research and Consulting	1
Mr. Joel Leong Hon. Treasurer	13 May 2023	6/8	Entrepreneur & Business Owner	2
Mr. Bhagyesh Chaubey Former Hon. Treasurer	13 May 2023	6/8	Director	0.8
Mr. Peter Connell Former Hon. Asst. Treasurer	13 May 2023	5/8	Managing Director	0.8
Ms. Natasha Raina Hon. Secretary	13 May 2023	8/8	Managing Director	2
Ms. Huang Ningxin Asst. Secretary	13 May 2023	8/8	Civil Service Educator	1
Mr. Albert Liu Exco Member	13 May 2023	4/8	Civil Service	4
Mr. Joel Leong Exco Member	13 May 2023	6/8	Entrepreneur & Business Owner	2
Mr. Tan Gim Cheong Exco Member	13 May 2023	7/8	Retiree	2



MS. HUANG NINGXIN

Asst. Director,
Head of Secretariat

Since 1 Mar 2024

Ningxin is our latest addition to the Secretariat. Ningxin graduated from NTU with a Masters degree in Life Science (Zoology). Prior to working in NSS, she was a Level Head in a school for 3 years and a volunteer and EXCO member at NSS. She now leads the Secretariat team to achieve NSS' vision and mission and the goals and objectives set in the revised 5-year NSS Strategic Plan. Ningxin enjoys partially homeschooling her two children and exploring Japan.



MR. JOSEPH LIM

Admin & Accounts
Officer

Since 1994

Joe is an integral part of the NSS Secretariat for nearly three decades. He handles all of the society's financial, operational and governance needs while also taking care of our members' applications and enquiries. Joe continues to always provide unwavering support to the organization and our members and his commitment and dedication are greatly appreciated by all who work with him. Joe enjoys traveling to places around the Mediterranean to take in their archaeological sites, ancient cities and museums.



MR. KERRY PEREIRA

Members &
Outreach Manager

Since 2013

Kerry works closely with volunteers to organise a range of activities under the NSS umbrella for our members, the public as well as for corporate engagement. He is a graduate from the University of Bradford, UK, with a degree (Hons) in Biomedical Sciences (specialisation in Cellular and Molecular Pathology). He represents NSS as a member of the Our Wild Neighbours initiative and is the lead of the Community Engagement subgroup in the Straw-headed Bulbul Working Group. He enjoys reading, going for long walks and raptor watching when he has a break from his 4 young children who keep him very busy!



**MS. SUNG
MEI YEE**

ESN Senior Project
Officer

Since 2018

Mei Yee joined NSS as our first *Every Singaporean a Naturalist* (ESN) hire, and under her guidance, the programme has reached new heights, fuelled by her passion to inspire and nurture future environmental stewards. She graduated from NTU with a degree in Environmental Earth Systems Science (specialisation in Ecology) and her personal interests include hiking and traveling to experience beautiful natural landscapes and places.



**MS. MICHELLE
HARIFF**

ESN Project Officer

Since 2021

Michelle joined NSS as our second ESN hire, and has since helped to spread a sense of wonderment and care for our natural heritage with various schools and communities here in Singapore. She graduated from NUS with a degree in Arts (Hons), and with her background in the arts and an avid interest in community outreach, she continues to contribute to the engagement of our young environmental stewards.



**MS. SYLVIA
TAN**

Rewilding Assistant
Manager

Since 2023

Sylvia graduated from NTU with a degree in Environmental Earth System Science (specialisation in Ecology and Ecosystem). Prior to working in NSS, she was a Forest Ecology Research Assistant for the past 4.5 years. In her role with us, she manages and organises the end to end logistics and reports for the NSS Rewilding Project as well as engages volunteers and students to help make Singapore a greener place!

2.3. SPECIAL INTEREST GROUP (SIG) CHAIRS



MR. TAN GIM CHEONG

Bird Group
(Until Jan 2024)



MS. VERONICA FOO

Bird Group
(Since Jan 2024)



MR. MOHAMED JUSRI

Butterfly & Insect Group
(Until Dec 2023)



MR. LEONG KWOK PENG

Conservation
Committee



MS. TAN BENG CHIAK

Education
Committee



MR. LESTER TAN

Marine Conservation
Group



MR. BIAN TAN

Plant Group
(co-chair)



DR. AMY CHOONG

Plant Group
(co-chair)



MR. YEO SUAY HWEE

Vertebrate Study
Group

OTHER NSS COMMITTEES

Audit	Mr. Joel Leong (May 2023 - Jan 2024) Mr. Albert Liu (Since Feb 2024)
Communications	Ms. Natasha Raina Ms. Huang Ningxin
Conservation	Mr. Leong Kwok Peng
Education	Ms. Tan Beng Chiak
Finance	Mr. Bhagyesh Chaubey (May 2023 - Jan 2024) Mr. Joel Leong (Since Feb 2024)
Fundraising	Ms. Natasha Raina
HR & Nomination	Dr. Shawn Lum Ms. Natasha Raina
Programmes and Outreach	Dr. Ngo Kang Min
Strategy	Dr. Yeo Seng Beng
Volunteer Management	Ms. Huang Ningxin

GOVERNANCE EVALUATION CHECKLIST

NSS has complied with the Code of Governance for Charities and IPCs. NSS's Governance Evaluation Checklist for the period Jan 2023 to May 2024 can be viewed at the end of this Annual Report as well as on the Charity Portal at www.charities.gov.sg

CONFLICT OF INTEREST (COI) POLICY

NSS has a COI policy that aims to protect NSS and its members from any appearance of impropriety. It mandates that all EXCO Members and Staff must exercise the highest duty of care and judgment when dealing with matters relating to NSS, and to disclose all interests (commitment, investment, relationship, obligation, involvement, financial, or otherwise), which may be a potential conflict of interest. The policy provides procedures and guidelines on how conflict of interest situations are to be handled. All EXCO Members and staff are to complete a declaration at the beginning of their service, as well as make a new declaration on an annual basis or when there are any changes.

OTHER NSS POLICIES COMPLETED

1. Employee Handbook and Code of Conduct Policy - for Staff & Interns
2. Member & Volunteer Handbook and Code of Conduct
3. Whistle Blowing Policy
4. Personal Data Policy
5. Reserve Policy

PENDING NSS POLICIES

1. Loan Policy
2. Investment Policy

NOTES

1. This report covers activities from Jan 2023 to May 2024.
2. No EXCO Member receives any remuneration for their services and no staff are responsible for determining their own remuneration.
3. No staff is a close member of the family of the EXCO and none are paid more than \$100,000 a year.
4. Corporate Bank: DBS Bank Ltd; Auditor: Robert Tan Partners PAC
5. As a Registered Society and an Institution of Public Character, NSS has appointed an Executive Committee (EXCO) to carry out the oversight and governance of the organisation as per current NSS Constitution.



03. **KEY SECRETARIAT** **UPDATES**

3.1. AGM 2023

3.2. NSS Strategic Plan Review

**3.3. NSS Strategic Plan 2023 – Vision,
Mission, Logo Rebranding, Website**

3.1.- AGM 2023

The **NSS Annual General Meeting 2023** was held on 13 May 2023 at Hollandse Club. This event saw 100 attendees.

The past three Presidents of Nature Society Singapore – from left to right: Dr. Yeo Seng Beng (since 2023), Dr. Geh Min (2000-2007), Dr. Shawn Lum (2008-2022).



In this AGM, members also voted for the Vice-President for 2024.



We thanked the outgoing EXCO for their contributions to Nature Society Singapore.



We also welcomed our incoming EXCO to continue to make an impact in the organisation.

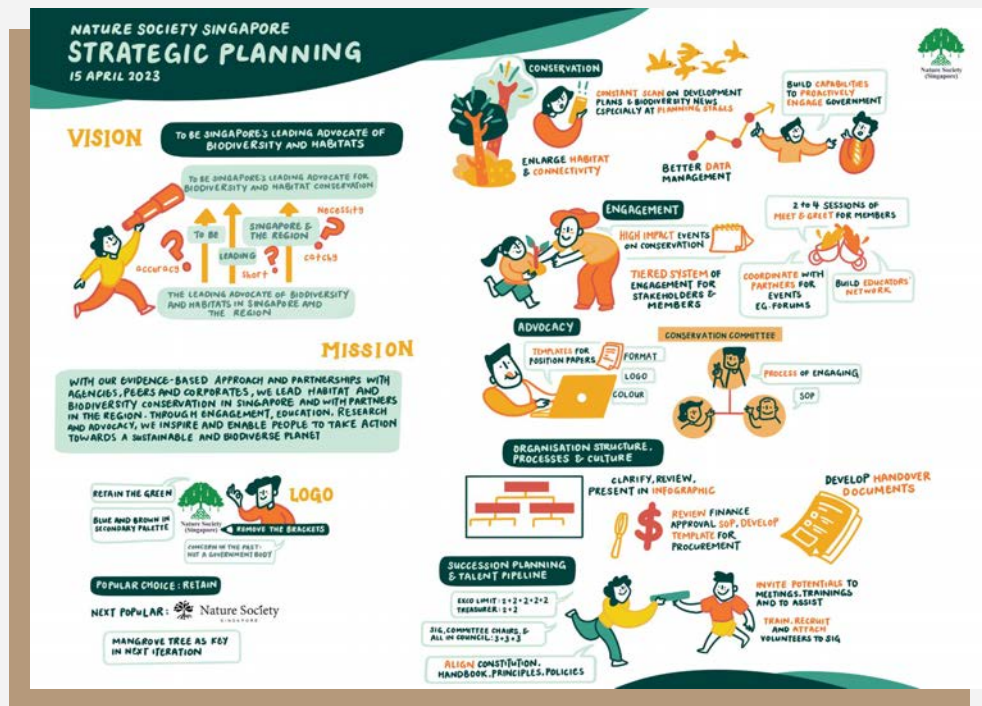


3.2- NSS STRATEGIC PLAN REVIEW

In 2023, the **NSS Strategic Planning** initiative saw NSS EXCO and other core members (our own G30) coming together to discuss key priority areas for the next five years. The National Council of Social Service (NCSS) funds consultancy grants to help charities like ours to hire consultants to review and revise their strategic plans. In Oct 2022, we applied for the NCSS Consultancy Grant, and were happy to receive an \$80,000 award sum. We have since hired Binomial Consulting as our external consultant to conduct this exercise and have since conducted 4 workshops with them to help develop a new 5-year Strategic Plan for NSS.



3.2. NSS STRATEGIC PLAN REVIEW



In 2024, we had our first **Strategic Review** session to assess the effectiveness of our work in achieving our first-year milestones. We reviewed our progress from 2023 to 2024 to help us make an informed decision on our direction moving forward from 2024 to 2025. We brainstormed for ways to achieve financial security for NSS and collectively decided to strengthen and formalise proactive fundraising efforts.



3.2- NSS STRATEGIC PLAN REVIEW

We also spoke about nurturing the next generation of conservation leaders in NSS, which will be our second focus for the upcoming year. We will be looking into developing a **NextGen Programme** to nurture future leaders by defining skills set requirement, mapping out training programme and actively scouting for keen and committed youth to be part of this programme.



Thirdly, we have also explored the possibility of tapping into the **Environmental, Social, and Governance (ESG) space**. Under the Programme pillar in our Strategic Plan, we could explore the formation of an ESG committee to help build up our ESG knowledge and capability in order to educate members and volunteers in this area. We trust this initiative will lead to further opportunities for NSS downstream.

3.2. NSS STRATEGIC PLAN REVIEW

Recap: Priorities for 2023/24

To be Singapore's leading advocate of biodiversity and habitats

1. PROGRAMMES

1. Strengthen evidence-based conservation programmes
2. Increase engagement of community, corporates, and peers
3. Strengthen advocacy with new strategy and position paper(s)

2. ORGANISATION

1. Optimise organisation structure, processes, and culture for effectiveness and collaboration
2. Strengthen and formalise proactive fundraising efforts
3. Raise profile with branding, marketing, and publicity

3. LEADERSHIP

1. Create succession programme and build talent pipeline
2. Build professional management team

4. MEMBERSHIP

1. Enhance volunteer engagement through volunteer mgmt system
2. Strengthen recruitment efforts, particularly for youths (<35 years old)

NSS' strategic framework

To be Singapore's leading advocate of biodiversity and habitats

1) PROGRAMMES

1.1 Strengthen evidence-based conservation programmes

1.2 Increase engagement of community, corporates, and peers

1.3 Strengthen advocacy with new strategy and position papers

1.4 Connect our vision and work to existing ESG developments

2) ORGANISATION

2.1 Optimise organisation structure, processes, and culture for effectiveness and collaboration

2.2 Strengthen and formalise proactive fundraising efforts

2.3 Raise profile with branding, marketing, and publicity

3) LEADERSHIP

3.1 Create succession programme and build talent pipeline

3.2 Build professional management team

4) MEMBERSHIP

4.1 Enhance volunteer engagement through volunteer mgmt system

4.2 Strengthen recruitment efforts, particularly for youths (<35 years old)

Legend

■ Focus initiatives for 2024/25

■ Focus on synergy with initiative 1.2

■ Initiatives not prioritised



**NATURE
SOCIETY**
S I N G A P O R E

VISION

To be Singapore's leading advocate of biodiversity & habitats.

MISSION

With our evidence-based approach and partnerships with agencies, peers and corporates, we lead habitat and biodiversity conservation in Singapore and with partners in the region.

Through engagement, education, advocacy, and research, we inspire and enable people to take action towards a sustainable and biodiverse planet.





04. SPECIAL INTEREST GROUP UPDATES

- 4.1. Bird Group (BG)
- 4.2. Butterfly & Insect Group (BIG)
- 4.3. Marine Conservation Group (MCG)
- 4.4. Plant Group (PG)
- 4.5. Vertebrate Study Group (VSG)

The **Bird Group** had a busy year and would like to thank all members, volunteers and participants for their time and support.

39TH SINGAPORE BIRD RACE

The 39th Singapore Bird Race held from 4-5 November 2023 attracted more than 360 participants, making it our biggest bird race ever. Thanks to Mapletree Investments for their sponsorship, and to Birdlife International (Asia) and NParks for their support.



Participants of the 39th Singapore Bird Race (2023)



BIRDWATCHING WALKS

Fourteen guided bird walks were conducted in 2023.

- | | |
|---|----------|
| 1. Rifle Range | Jan 2023 |
| 2. Pulau Ubin | Feb 2023 |
| 3. Lorong Halus Wetlands
(in conjunction with Singapore World Water Day) | Mar 2023 |
| 4. Sungei Buloh Wetland Reserve | Apr 2023 |
| 5. Pasir Ris Park | May 2023 |
| 6. Pulau Ubin
(2 walks in conjunction with Pesta Ubin) | Jun 2023 |
| 7. Jurong Lake Garden | Jul 2023 |
| 8. Bishan-Ang Mo Kio Park | Aug 2023 |
| 9. Bishan-Ang Mo Kio Park | Sep 2023 |
| 10. Satay by the Bay | Sep 2023 |
| 11. Sungei Buloh Wetland Reserve | Oct 2023 |
| 12. Dairy Farm Nature Park | Oct 2023 |
| 13. Kranji Marshes | Dec 2023 |
| 14. Satay by the Bay | Dec 2023 |

BIRD TALKS

“Birding 101 – getting started” was a talk conducted for novice birders, touching on birding resources, equipment selection, and ID pointers for common birds. Another talk involved a guest speaker touching on “Bird Conservation in a Challenging Context – Lessons from the Middle East and the Caucasus”.

BIRD CENSUSES

We faithfully continued our bird censuses to monitor the population trends of our avifauna. These included the Asian Waterbird Census, Parrot Count, Annual Bird Census, Mid-Year Bird Census, Fall Migration Bird Census, and Raptor Watch.

SUPPORTING ESN

BG supported ESN with a teacher training session on birds at Bishan-Ang Mo Kio Park in Dec 2023.

COLLABORATION WITH NPARKS

The Straw-headed Bulbul Working Group co-led by NSS & NParks conducted an SHB seminar and launched the SHB Action Plan (SAP) in December 2023. Bird Group took part in the Festival of Biodiversity in May 2023, and used the opportunity to share with DPM Heng the conservation efforts for the Straw-headed Bulbul. Bird Group leveraged on the NSS booth at Pesta Ubin in June 2023 as part of the community engagement objectives to raise awareness on the Straw-headed Bulbul. The Bird Group continued to collaborate with NParks for the conduct of shorebird surveys at Chek Jawa, Pulau Ubin. In collaboration with NParks, the Bird Group co-developed and carried out the comprehensive multi-year bird surveys at the Central Catchment Nature Reserve. The Bird Group also took part in NParks' tree-planting at East Coast Park in November 2023. <https://www.nparks.gov.sg/-/media/shb-sap-final.ash>

NSS-EBIRD PARTNERSHIP

As the official sole country partner for eBird in Singapore, the Bird Group managed the data quality assurance on the international citizen science platform, and BG published a synopsis of the eBird taxonomy updates that affected birds in the Singapore context. <https://ebird.org/region/SG>

ENGAGEMENT WITH EXTERNAL AGENCIES

We attended engagement/feedback sessions with various agencies such as HDB, PUB, SFA, JTC, SLA, URA, Changi and Seletar Airport.

OTHERS

An article "Singapore Birding in Pandemic Times" was published in the Apr-Jun 2023 issue of *Nature Watch*.

Being the Birdlife partner for Singapore, NSS BG co-hosted the local portion of the international Birdlife-NYT-Cornell global birdwalk at Dairy Farm Nature Park in July 2023.



Video by:
Geoff Birder
on YouTube

4.2. BUTTERFLY & INSECT GROUP

For the first time, the **Butterfly and Insect Group (BIG)** working in tandem with the Singapore Botanic Gardens (SBG) organised a photo exhibition showcasing many *forest dependent* butterflies of wondrous colours and wing shapes.

Held from 15 May to 13 July 2023, there were a total of 34 large photo prints displayed spanning across all of SBG's People's Gallery sited at Nassim Gate Visitor Centre, Tanglin Gate - Botany Centre and Bt Timah Gate alongside SBG MRT Exit A. The SBG wanted the exhibition to cover the month of June as they felt that they could reach out especially to students in schools and tertiary bodies.

The captivating photos taken by BIG's foremost photographers, Gan Cheong Weei, Yi-Kai Tea, Jonathan Soong, Mohd Jusri Bangi, included a number of threatened (critically endangered) butterflies, namely the Black Rajah (*Charaxes solon echo*), White Royal (*Pratapa deva relata*) and Courtesan (*Euripus nyctelius euploeoides*).



Photo credit: **Abiel Neo**

4.2- BUTTERFLY & INSECT GROUP



Common Rose (*Pachliopta aristolochiae asteris*)

The public's choice for National Butterfly of Singapore. It won the online vote conducted by NSS in 2015.

Photo credit: **Riza Burgos**

Two threatened 'vulnerable status' butterflies of iconic stature were also featured - the Common Rose (*Pachliopta aristolochiae asteris*) crowned 'National Butterfly of Singapore' by the public in an online vote organised by BIG/NSS in 2015, and the Common Birdwing (*Troides helena cerberus*), Singapore's largest butterfly, which is the only butterfly listed in the Wildlife Act (2020 revised edition) and the only locally extant butterfly species found on CITES (Convention on International Trade in Endangered Species of Wild Fauna and Flora).

Strong written messaging was put forth at the exhibition on the importance of butterflies to the health of our environment "... *they contribute to pollination and thus the propagation of plants and trees*" and to biodiversity as they are "...*part of a complex food web and essential for the survival of all living species, including humans*". And importantly, Singaporeans must ensure the survival of all forests in our central catchment nature reserves as they are the natural habitat of *most butterflies, especially the rarer ones* "...*they create the exact conditions for butterflies to thrive, which cannot be replicated in man-made green spaces*".

The feedback from visitors which was encouraging was their sharing of a sudden awareness that "*we have not seen these exhibiting butterflies in the parks*" and that "*we did not know we have so many beautiful butterflies in Singapore.*" Hopefully, in time to come there will be more people coming forth to champion the cause of preserving all forests in our central catchment nature reserves so as to continue to enjoy the beauty of these 'flying jewels' in our protected forests!



SINGAPORE MOTH RED LIST

NSS BIG has been working on updating the Moth Red List for Singapore Red Data Book (v3) since 2021. The finalised lists and text writeups were submitted to NParks in 2023. The online list of 152 assessed moths can be found here.

<https://www.nparks.gov.sg/biodiversity/wildlife-in-singapore/species-list/moth>

The text writeups accompanied with photos will be available in the consolidated Singapore Red Data Book (v3) in 2024.

BIG would like to thank a number of people and organisations that enabled this work. The effort was led by Anuj Jain, Jerome Chua and Gan Cheong Weei with contributions from and colleagues such as Roger Kendrick, Raymond Karam, Hwang Wei Song, Jun Hien Chong, Lynn Koh, Saloni Swaminathan, Kang Min Ngo, Steven Chong, Richard White, Kah Ming Teo, Wan FA Jusoh, Wan Teng, Geoffrey Davison and James Gan.

BIG would also like to thank the Nature Society Singapore for provided funding to hire interns who helped with photographing archived moth specimens at the Lee Kong Chian Natural History Museum and partially supported Jerome Chua's time with moth identifications.

Apart from primary and secondary data from past moth surveys, we relied heavily on iNaturalist and GBIF to assess the distribution of moths. We thank the many hundreds of citizen scientists who have contributed moth data on iNaturalist and GBIF which made the Red List assessment possible.



Corgatha sp. nr. *nigripalpis* was recorded in CUBS Ubin surveys and is considered a new record for Singapore.

Photo credit:
Gan Cheong Weei

MOTHS IN PULAU UBIN

BIG conducted 7 moth surveys in Pulau Ubin between September 2018 – January 2021 as part of NParks Comprehensive Ubin Biodiversity Survey (CUBS). In 2023, BIG members Anuj Jain, Jerome Chua and Gan Cheong Weei submitted a manuscript to NParks for consideration for publication in the Gardens Bulletin CUBS special issue. NParks is reviewing the manuscript.

Of the 236 moth species recorded during the surveys, nearly 75% are considered new records for Pulau Ubin. 32 of these species are considered new records for Singapore.

We hope to see this manuscript published and to share with the NSS community soon.

Marine Conservation Group is represented (stakeholder meetings) in the following Friends of the Parks:

1. Friends of Sungei Buloh Wetland Reserve
2. Friends of East Coast Park
3. Friends of Marine Park
4. Friends of Ubin Network
5. SFA's Singapore Aquaculture Plan

ACTIVITIES

1. RWS x NSS Mangrove Clean-up at Sungei Pang Sua
2. Pesta Ubin Mangrove Kayaking
3. Mangrove Clean-up at Sungei Pang Sua for Corporates
4. Intertidal walk @ ECP
5. RUM Mangrove Clean-up

OUTREACH BOOTHS

1. ADEX 2023
2. Festival of Biodiversity



ENGAGEMENTS

1. Sungei Buloh Wetland Reserve's 30th Anniversary Celebration
2. Our Coastal Conversation: Exploring Coastal Protection Measures @ Changi
3. Mandai Mudflat and Mangrove Park Engagement Session
4. Khatib Bongsu Nature Park Engagement Session
5. Nature Groups on Pasir Ris site
6. NG Engagement for Northwest Coast, Scoping of EBS
7. SDC's light activation plans for Seringat/Lazarus
8. NGs Site Walk for new Kranji Water Reclamation Plant
9. Reconstruction of Old Pandan Gatehouse
10. Visit to TIMMAC
11. SFA Nature Group Engagement Session for Environmental Study on Closed Containment
12. Aquaculture System of SAT's Barges at EJS
13. Launch of Forward Singapore Festival
14. Coastal Development at the Northern Coast of Woodlands Long Island Plan Announcement

MEDIA

1. Long Island Plan Interviews (CNA, Straits Times, Lianhe Zaobao, Channel 8 News)
2. Chemical Spill at Tuas Link (Lianhe Zaobao)
3. Pulau Semakau Landfill (Bloomberg News)
4. Pulau Sebarak Solar Panel (Lianhe Zaobao)



This report describes the activities of the **Plant Group** in 2023.

PLANT WALKS

February 2023: A flora walk was conducted at Rifle Range Nature Park, highlighting threatened and unusual species such as pitcher plants (*Nepenthes*), tiger orchid (*Grammatophyllum*) and *Ficus vasculosa*. The walk also included some information on the geology of the area, which used to be a granite quarry.

June 2023: A walk focused on flora and fungi was conducted at Kent Ridge (NUS).

July 2023: A walk highlighting mangroves and cultivated for a was conducted at Admiralty Park, including a look at a Republic Polytechnic Greenhouse to see how they cultivate plants.

FLORA SURVEY OF CLEMENTI AND MAJU FORESTS

Beginning in May 2023, members of the Plant Group conducted flora surveys of the secondary forest at the Clementi and Maju Forests. A variety of open (sunny) and forested (shaded) habitats were surveyed, yielding a total of 261 species, representing 82 plant families.



Surveying plants
at Clementi Forest

HERITAGE TREE TOUR

In August 2023, a joint tour of heritage trees was jointly organised and conducted with the Education Group, led by Tan Beng Chiak. A bus and driver was hired for this event, and we had a very full bus. Highlights included a stop at the Burmese fig (*Ficus kurzii*) on Mt. Pleasant Rd., some very old Podocarpus trees at the Japanese Cemetery at Kovan, as well as the large heritage rain tree (*Samanea saman*) adjacent to Hampstead Wetland Park.



Heritage binjai at Hougang



Heritage raintree adjacent to Hampstead Wetlands

CONCLUSION

The Plant Group is small and we welcome new members, no matter how much or little your experience with plants. If you would like to join us, please contact Bian Tan, Amy Choong, or any NSS officer or staff.

The help and support of all Plant Group Volunteers is gratefully acknowledged.



The last **Vertebrate Study Group** meeting was held on the 9 Dec 2023.

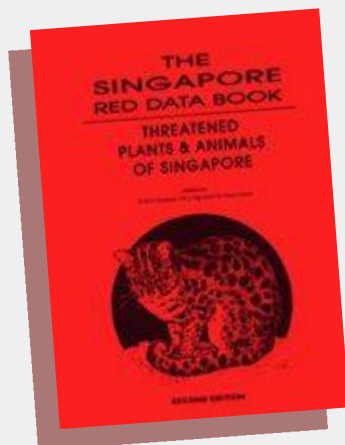


CCNR MAMMAL SURVEY

Six members from VSG participated the half year long survey which ended on March 2023.

SINGAPORE RED DATA BOOK 3RD EDITION

Five members from VSG were part of the Mammal Editorial Team who have completed the 19 species write-up in April 2023. Only soft copy to be published.



The Singapore Red Data Book
Threatened Plants & Animals of Singapore

Image credit: nbbs.com

Our Wild Neighbours, VSG member represented NSS for their Volunteer Appreciation Day on the 9 Dec 2023.



05. SIGNATURE PROGRAMMES

5.1. Conservation

5.2. Education

5.3. NSS Every Singaporean A Naturalist (ESN)

5.4. NSS Rewilding Project

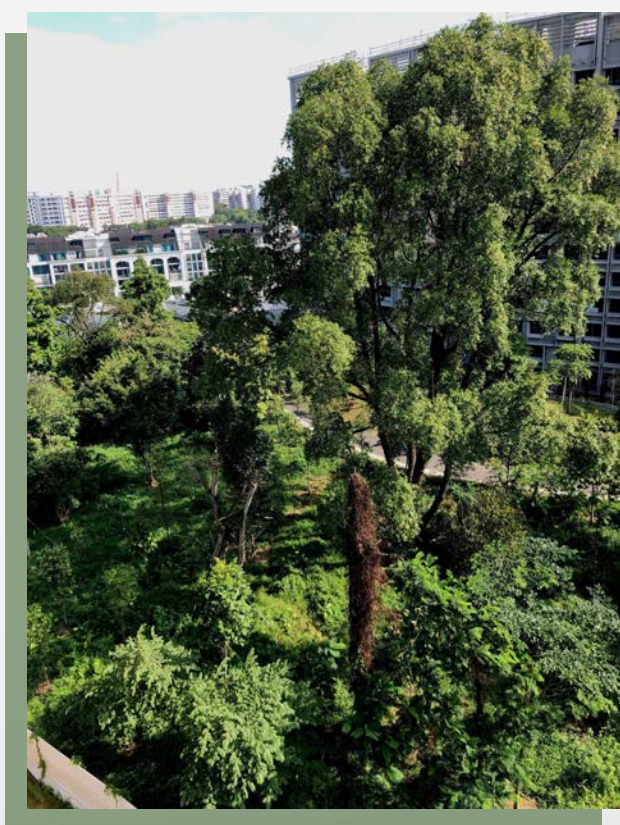
Conservation Committee Report: Jan – Dec 2023

A summary of the conservation committee engagements and activities with government agencies and other organisation.

1. HDB

HDB Bidadari Hillock Park

A visit was organised by HDB on 17 Jan 2023 to have a preview of the new park. The conservation of the hillock was recommended by NSS some time back. We were quite happy with the development albeit surrounded by tall housing blocks.



Pasir Ris Development

An engagement was held on 19 Apr 2023 to discuss the EMMP for the public housing site development adjacent to Pasir Ris Park.

Choa Chu Kang/Rail Corridor

An engagement session was held on 24 May 2023 to discuss the EIA findings and recommendations of the 21ha linear site. Discussion included retaining a narrow green buffer between Pang Sua Canal and the development site.

Sg Loyang Site

A pre-EIA engagement was held on 28 Jun 2023 to discuss the scoping for the EIA. This is predominantly a secondary exotic forest and there are existing mangroves on the coast. Naturalising of the western bank of Sg Loyang was suggested.

Gillman Barracks

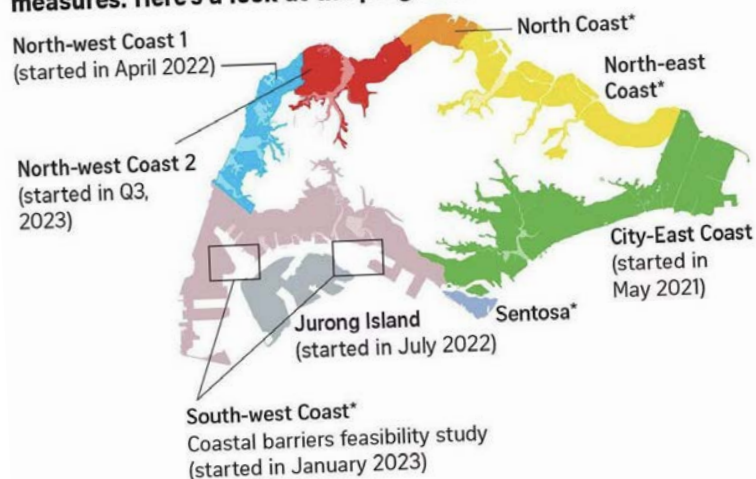
An engagement was held on 9 Oct 2023 to discuss the EIA scoping for a future public housing development site. There is a forested patch in the site.

2. PUB

Coastal Protection

An engagement session on 14 Jan 2023 to discuss the EIA findings & mitigations for the reconstruction of the old Pandan river gatehouse. Our Coastal Conversation was held on 7 Oct 2023 to discuss the coastal protection of Changi. Our Coastal Conversation was held on 4 Nov 2023 to discuss the coastal protection of the Northwest coast (Lim Chu Kang - Woodlands). Subject discussed included survey elements in the EBS, sediment mapping, protection types (shoreline vs setback).

Singapore's coastlines have been divided into eight different segments for site-specific studies of coastal protection measures. Here's a look at the progress:



NOTE: *To be confirmed

Source: PUB
STRAITS TIMES GRAPHICS

Kranji Reservoir Floating PV System

A stakeholder meeting on 12 Jul and 17 Oct 2023 to discuss the detail of floating PV system on Kranji Reservoir. Discussion included EBS findings, management of submerged vegetation and foraging behaviour of birds in the reservoir.

New Kranji Water Reclamation Plant

An engagement was held on 30 Mar 2023 to discuss the new plant siting that will impact the original alignment of the Rail Corridor between Kranji Rd and Sg Mandai Besar. We expressed our disappointment on the new plant siting. A site walk was organised on 25 Apr 2023. This was followed by a discussion with URA on 25 May 2023 on the same subject.



3. LTA

Tengah

An engagement on 5 Jan 2023 to discuss the EIA findings and mitigation for the construction of Tengah vehicular interchange of KJE & Tengah.

Cross Island Line

The King Albert Park interchange station will impact a 0.3 ha unique freshwater marsh and LTA will replace it with a recreated marsh adjacent to the existing. A workshop was conducted on 19 Jan 2023 to discuss the recreated marsh strategy, hydrology, vegetation, management and monitoring program. An engagement was held on 24 Apr 2023 to discuss the EMMP of the new Maju. MRT station worksite CR16 currently under construction. An engagement was held on 8 May 2023 to discuss the tunnelling work for CR14 between Sin Min Walk and Fairway Drive. An engagement was held on 23 Oct 2023 to discuss the EIA findings & recommendations of the Downtown Line 2 extension across Sg Pang Sua adjacent to Sg Kadut. No direct impact on the Sg Pang Sua riverine mangrove habitat is foreseen.

4. ICA

An engagement session on 9 Jun 2023 to discuss the EIA findings and mitigations for the Woodlands Checkpoint expansion into the Johor Straits north of Mandai Mangrove & Mudflat as well as east of the causeway. The proposed expansion will average about 70m from the mudflat - no direct impact on Mandai mudflat is foreseen.

5. ALEXANDRA HOSPITAL

A discussion was held on 28 Feb 2023 on the Alexandra Hospital Redevelopment Project to discuss the biodiversity survey results and planned tree up-cycling.

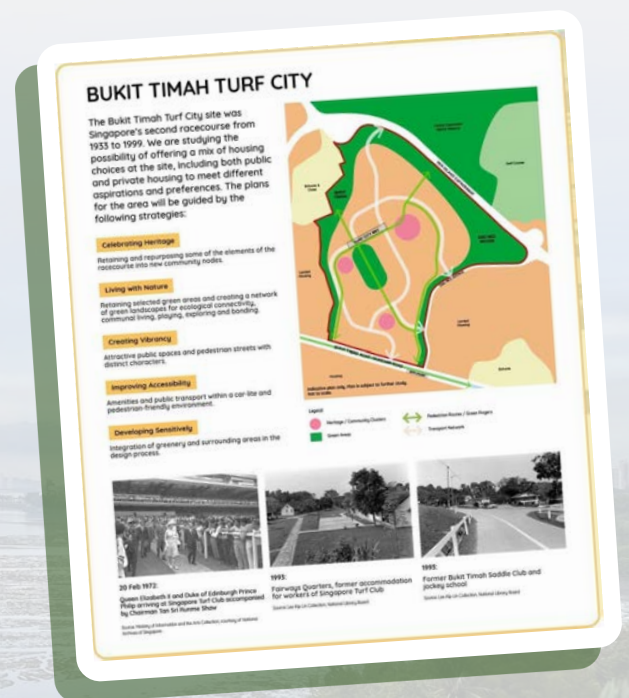
6. SFA

An engagement with stakeholders was held on 8 Mar 2023 on the EBS findings and EIA scoping for the master planning of Lim Chu Kang (LCKMP) as a potential agri-food cluster. An engagement with stakeholders was held on 26 Apr and 21 Jun 2023 on the EIA findings and recommendations of potential aquaculture system (closed vs open) for the northeast coast and southern waters (Satumu, Jong & Bukom) respectively.

7. URA

Turf City Bukit Timah

Engagements were held on 27 Apr and 13 Oct 2023 to discuss the EBS findings and recommendations of the future development. Discussions include heritage elements within the site and ecological connectivity to adjacent forested areas like CCNR, Rifle Range Nature Park and across Eng Neo Ave. Recommendations include retaining and connecting the existing Eng Neo and Bukit Tinggi forest. Both these forests contain high concentration of flora of conservation status. Pangolin and colugo are common.





Bukit Timah Turf City



8. JTC

An engagement was held on 6 Jul 2023 to discuss the EBS findings on the Woodlands North Coast development (27ha) adjacent to Republic Polytechnic. There will be further discussion in the next engagement.

9. NPARKS

Sg Buloh Wetland Reserve

A preview and workshop was organised at the renovated Cashin House, Lim Chu Kang on 10 Nov 2023. SBWR 30th Anniversary was held on 25 Nov 2023.



Friends of the Rail Corridor (FORC)

9th FORC meeting was held on 13 Apr 2023 to discuss on biodiversity & heritage interpretive signs. 10th FORC meeting was held on 21 Nov 2023 to update on recent development such as wayfinding signs and future plan for Queensway Viaduct Node.

Friends of Marine Park (FOMP)

Attended FOMP meeting on 15 Aug 2023.

10. MOH

An engagement on 12 Apr 2023 to discuss the relocation of the existing helipad in SGH. There would be some tree felling required.

11. NEA

A dialogue session on 5 Oct 2023 to discuss the scoping of EIA for a proposed After Death Facilities & Services (ADFS) site at Mandai Ave.

12. MOE

A dialogue session was held on 29 Nov 2023 to discuss the future sites of MOE outdoor learning centres to replace 3 of the existing centres. 2 locations were identified – Mandai and Sembawang coast. A 3rd location is yet to be identified. EIA will be conducted.

13. SOCIAL MEDIA

NSS Facebook page has over 24,500 followers

NSS Facebook group has over 70,500 members

We Support the Green Corridor Facebook page has over 14,000 followers

INTRODUCTION

The **NSS Education Committee** is dedicated to fostering a culture of conservation and environmental protection. Our mission is to impart knowledge, skills, and values that enable individuals to understand, appreciate, and positively impact the natural world.

OBJECTIVES

1. Increase awareness and understanding of nature and environmental issues.
2. Impart ecological and natural history knowledge, develop skills, and instil values.
3. Engage in scientific research through citizen science programmes to inform conservation efforts.
4. Promote a greater sense of responsibility and stewardship towards the environment.
5. Build a community of naturalists and stewards and celebrate their achievements.

FUN WITH NATURE SERIES

Our flagship programme, initiated by Dr. Vilma D’Rozario and passionately continued by Gloria Seow since 2008, offers guided walks to various nature areas in Singapore for children aged 4 to 12, along with their parents, older siblings, and caregivers.

In 2023, we continued with the following activities:

DATE	EVENT	VENUE	CONDUCTED BY
25 Feb	Fun with Butterflies	Jurong Lake Garden	BIG Chair, Abiel Neo
15 Apr	Fun with Coastal Wildlife at Berlayer Creek	Berlayer Creek & Labrador Nature Reserve	Gloria Seow
3 Jun	Fun in Pasir Ris Mangroves at Night	Pasir Ris Park Carpark C	Lena Chow & Spencer Yau
12 Aug	Fun with Heritage Trees by Bus with Plant Group	various sites	Bian Tan, Angie Ng & Tan Beng Chiak

EXPANDED FUNCTIONS

In addition to our usual FUN series programmes, we plan to collaborate more with our NSS Special Interest Groups to:

1. Identify training needs and develop capacity-building activities for members and volunteers.
2. Engage youth and educators through projects and programmes.
3. Serve as the primary contact for education-related collaborations with external parties.

HIGHLIGHTS OF OTHER ACTIVITIES

Working with Schools:

- The Digital Media Club at Queenstown Secondary School collaborated with us to curate a workshop *"Using Visual Media as a Voice for Nature Conservation and Sustainability"*. This was conducted by Tan Beng Chiak & Shawn Fang.
- Partnerships with CHIJ (Toa Payoh), Anglican High School, and Singapore Chinese Girls' School on Values in Action and Service Learning projects.



Hands-on fun workshop, "I Think I can Fly!" at the Festival of Biodiversity

OUTREACH

Nature Community and Educators:

- Nature walk at Peirce Reservoir Park for young naturalists of the Biodiversity Forum to share NSS advocacy actions that helped delay the development of the Seletar Golf course and preserve the biodiversity and habitat of the space.
- *Ubin Connects: A Learning Symposium* is a multi-agency collaboration that highlights the cultural, historical, geographical, natural and sustainable aspects of Pulau Ubin. Participants were key personnels from Singapore schools and the Ministry of Education.

General Public:

- Conducted a hands-on fun workshop, "*I Think I can Fly!*" at the May 2023 Festival of Biodiversity Workshop in Heartbeat@Bedok with volunteers from the Education Committee
- Tan Beng Chiak presented a talk, "*All Creatures Weird and "Ugly"*" at National Library Board's Green Market 2023
- Gloria Seow and Dr. Yong Ding Li hosted a talk: *An Incredible Photographic Odyssey – 'Asia's Greatest Wildlife Sanctuaries'* at NSS Office by Mr. Bjorn Olesen

CALL FOR PARTICIPATION

We invite trained educators and volunteers with guiding experience to join the Education Committee. Contact bengchiak@nss.org.sg if interested.

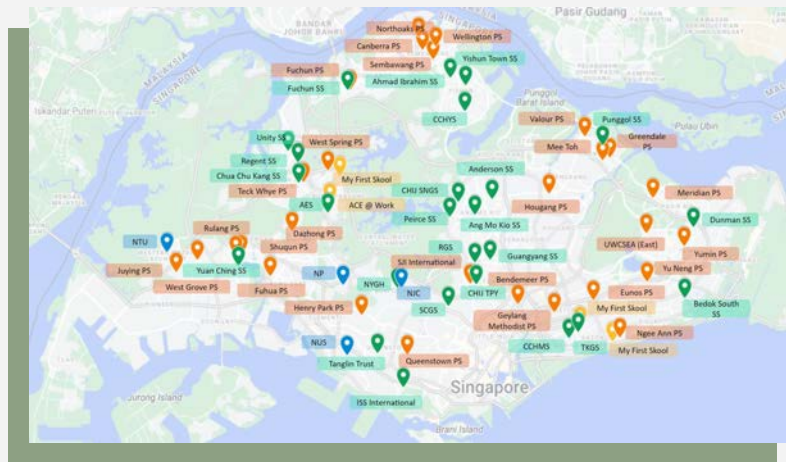
CONCLUSION

The NSS Education Committee remains committed to its mission of environmental education and conservation. We extend our gratitude to all volunteers, members, and partners for their invaluable support throughout the year.

CURATE CREATE COLLABORATE CONSERVE CELEBRATE

INTRODUCTION

The **Every Singaporean a Naturalist (ESN)** is Nature Society Singapore’s flagship citizen science and nature education programme aimed at nurturing hearts and minds for nature, and ultimately lead participants to support advocacy and conservation of the natural environment around us. In the past year, ESN has been sponsored by Mandai Nature, and NSS is grateful for their support over the past few years.



NSS ESN currently engages students and teachers in schools through their environmental-related Co-curricular Activities and/or school programmes. By participating in the various required and optional components of our programme (Table 1), students and teachers of our onboarded schools are able to explore, learn, and eventually, grow their appreciation for and understanding of nature. NSS ESN has engaged a total of 62 schools across Singapore since launching in 2018.

PROGRAMME COMPONENTS	REQUIRED	OPTIONAL
A. Teacher Training	■	
B. Student Training	■	
C. Urban Biodiversity Monitoring	■	
D. Skills Achievement Programme		■
E. Naturalist Chatter		■
F. Exclusive Guided Walks		■
G. Annual Biodiversity Race		■
H. Annual Symposium	■	
I. Guided Walks & Workshops for Teachers		■

Table 1 - NSS ESN Programme Components

5.3- NSS EVERY SINGAPOREAN A NATURALIST (ESN)

One of the key and required component of our programme is the *Urban Biodiversity Monitoring*, where students are to monitor the species listed in their selected taxonomic group(s), either in or around the school vicinity, at least once every two weeks, and upload their monitoring data onto iNaturalist. As of 31 March 2024, our participants have made a total of 7,570 observations of 434 species.¹ Of which, 46.3% are research grade.



In 2023, NSS ESN conducted a total of 17 *Student Training* sessions and three simplified *Teacher Training* sessions at our new schools to build their competencies, and successfully ran our second calendar year of programme components and events.



¹ <https://www.inaturalist.org/projects/nss-every-singaporean-a-naturalist-overall>

NSS ESN 2ND BIODIVERSITY RACE

Held on 31 May 2023, the NSS ESN 2nd Biodiversity Race 2023 saw 38 teams from 15 schools racing against each other to photograph and upload as many fauna species as possible onto iNaturalist. Our race participants made a total of 801 observations of 112 species² across nine gardens/parks in Singapore in a span of 3.5 hours. Of which, 88.0% were research grade. 15 teams from 10 schools also brought home 18 awards across the following three award categories: *Highest Number of Species with Research-grade Observations*, *Most Unique Observation*, and *Best-photographed Observation*. (For more information on NSS ESN 2nd Biodiversity Race 2023, please view page 22 of NSS Nature Watch, Volume 31, Issue 3, Jul-Sep 2023.)³



² <https://www.inaturalist.org/projects/nss-esn-2nd-biodiversity-race-2023>

³ <https://nss.org.sg/articles/fe891e31-cNW23Q3DFINAL.pdf>

5.3- NSS EVERY SINGAPOREAN A NATURALIST (ESN)



NSS ESN 2ND SYMPOSIUM 2023

Held on 02 November 2023, the *NSS ESN 2nd Symposium 2023* was attended by 156 students and teachers from 21 schools. A platform for onboarded schools to celebrate achievements and share experiences, five schools presented inspiring projects they embarked on earlier in the year to raise awareness on local biodiversity or conservation issues using their knowledge and skills gleaned from NSS ESN.



These projects ranged from the creation of a [bird species identification video](#)⁴ to educate the community of Sembawang, a children's picture book to introduce selected local and migratory bird species as well as the East Asian-Australasian Flyway to them, to a campus-wide iNaturalist challenge to promote citizen science within the school community, and a collaboration between two schools that brought their projects from 2022 – a mini bird race for families and an online game on local biodiversity – to the next level. 12 schools also received awards for their *Urban Biodiversity Monitoring* achievements across the following three award categories: *Top New School with the Highest Number of Observations*, *Highest Number of Research-grade Observations in 2023*, and *Most Improved School from 2022 to 2023*. (For more information on NSS ESN 2nd Symposium 2023, please view page 20 of [NSS Nature Watch, Volume 31, Issue 4, Oct-Dec 2023](#).)⁵



NSS ESN TEACHERS TRAINING

Held on 23 and 24 November 2023, the *NSS ESN 2023 Teacher Training* was attended by 38 teachers from 24 schools. This 2-day training was an essential introduction of necessary knowledge and skills for new teachers and a helpful refresher for existing teachers to run NSS ESN for their students in 2024. The teachers also had the opportunity to experience learning about nature through educational guided walks at *Bishan-Ang Mo Kio Park* and *Singapore Botanic Gardens*.

⁴ <https://www.facebook.com/watch/?v=611792157737880>

⁵ <https://www.nss.org.sg/articles/2b1aab47-7NW23Q4-8MB.pdf>



CONCLUSION

Last but not least, NSS ESN also certified another 155 students as *Novice Naturalist* under our *Skills Achievement Programme*, organised four sessions of *Naturalist Chatter*, our online speaker series, on the theme of habitat fragmentation and habitat loss, and ran three sessions of *Guided Walks & Workshops for Teachers* and one session of *Guided Walk for Students* throughout 2023. These optional programme components provide students and teachers with opportunities to apply what they learned, to broaden and deepen their understanding of nature and nature conservation, and to grow their interest in our natural heritage.

As Prof. Sir Partha Dasgupta once said, “*If we care about our common future and the common future of our descendants, we should all in part be naturalists.*” In 2024, NSS ESN will continue expanding and improving our school engagement to empower and inspire more students to become passionate naturalists and help develop teachers into competent nature educators, including through the piloting of *NSS Naturalist Educator Network* and *NSS Youth Naturalist Leader Network*.

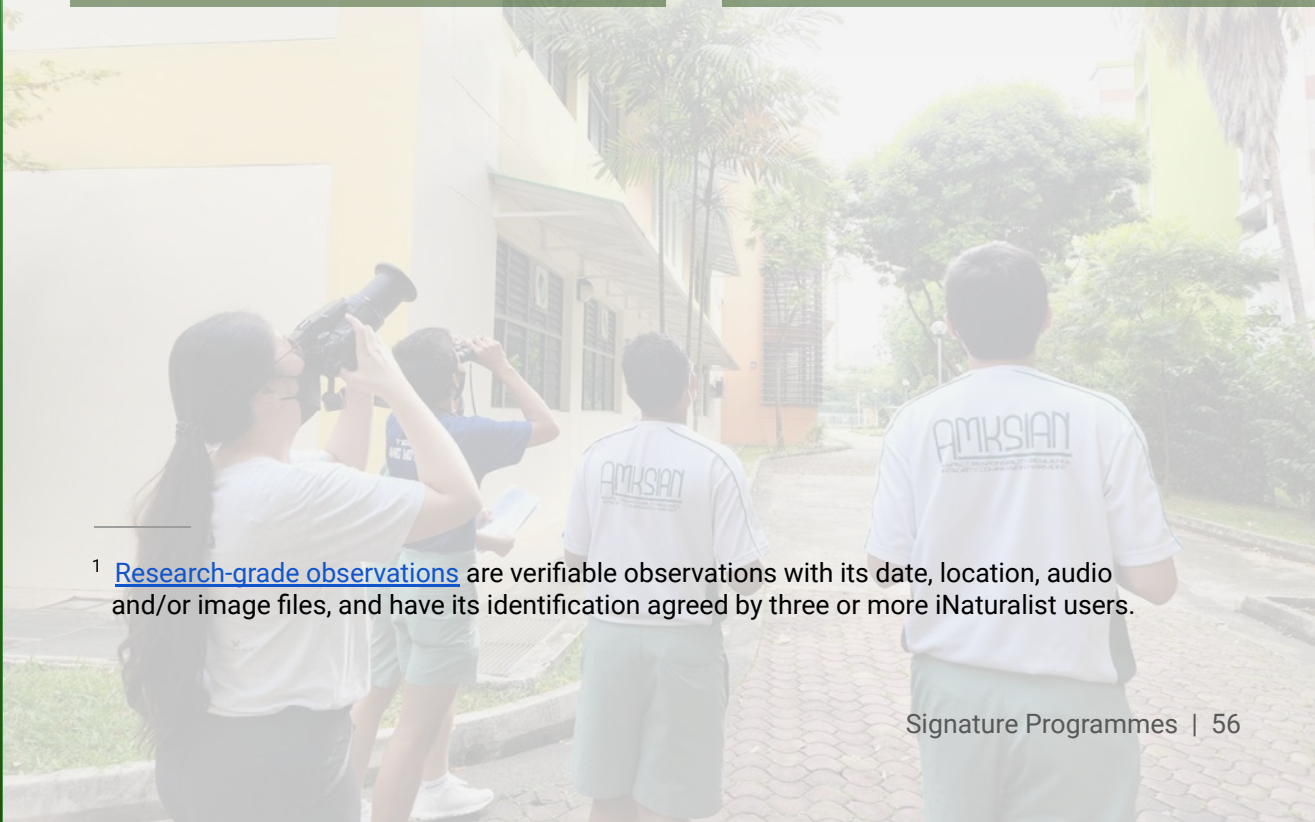


Appendix A - Required NSS ESN Programme Components

NSS ESN Urban Biodiversity Monitoring

	Q2 '17 - Q2 '18	Q3 '18 - Q2 '19	Q3 '19 - Q2 '20	Q3 '20 - Q2 '21	Q3 '21 - Q2 '22	Q3 '22 - Q4 '22	2023	2024
No. of observations to date	621	1,406	1,914	2,634	5,077	5,634	7,260	7,570
No. of new observations	621	785	508	720	2,443	557	1,626	310
% research-grade ¹	2.25	33.4	47.2	64.0	58.2	45.6	45.6	39.7
No. of species to date	95	155	183	240	385	417	417	11

Table 2 – Summary of Observations for NSS ESN Urban Biodiversity Monitoring from 2017 to 2024



¹ [Research-grade observations](#) are verifiable observations with its date, location, audio and/or image files, and have its identification agreed by three or more iNaturalist users.

NSS ESN 2nd Symposium 2023

AWARD CATEGORY	PLACING	AWARD WINNER	NO. OF OBSERVATIONS
Top New School with the Highest No. of Observations	1 st	United World College South East Asia (East Campus)	89
Highest No. of Research-grade Observations in 2023	Primary School		
	1 st	Yu Neng Primary School	65
	2 nd	West Spring Primary School	53
	3 rd	Mee Toh School	17
	Secondary School		
	1 st	Singapore Chinese Girls' School	72
	2 nd	CHIJ Secondary School	45
	3 rd	Dunman Secondary School	30
	Most Improved School from 2022 to 2023	Primary School	
1 st		Sembawang Primary School	38 more
2 nd		Yumin Primary School	28 more
3 rd		Teck Whye Primary School	14 more
Secondary School			
1 st		Yishun Town Secondary School	89 more
2 nd	Chua Chu Kang Secondary School	17 more	

Table 3 – NSS ESN 2nd Symposium 2023's Urban Biodiversity Monitoring Award Categories and Winners

5.3. NSS EVERY SINGAPOREAN A NATURALIST (ESN)

NSS ESN 2nd Biodiversity Race 2023

AWARD CATEGORY	PLACING	AWARD WINNER	OBSERVATIONS	
Primary School				
Highest No. of Species	1 st	Nature Champs Teck Whye Primary School	25 species	
	2 nd	Integrity Yumin Primary School	19 species	
	3 rd	Sembawang Science Stars Sembawang Primary School	14 species	
	Secondary School			
	1 st	Chunky Monkeys Dunman Secondary School	43 species	
	2 nd	Thunder Ducks Dunman Secondary School	34 species	
3 rd	Painted Jezebel Yishun Town Secondary School	27 species		
Primary School				
Most Unique Observation	1 st	Nature Champs Teck Whye Primary School	<u>Four-lined Tree Frog</u>	
	2 nd	Sembawang Naturalist Sembawang Primary School	<u>Olive-winged Bulbul</u>	
	3 rd	Compassion Yumin Primary School	<u>Short Banded Sailor</u>	
	Secondary School			
	1 st	USS Team 3 Unity Secondary School	<u>Equatorial Spitting Cobra</u>	
	2 nd	The Wild Side Raffles Girls' School	<u>Blue-crowned Hanging Parrot</u>	
3 rd	CCKSS ES Club Chua Chu Kang Secondary School	<u>Spotted Wood Owl</u>		
Primary School				
Best-photographed Observation	1 st	Nature Champs Teck Whye Primary School	<u>Changeable Hawk Eagle</u>	
	2 nd	NKPS Team 1 Northoaks Primary School	<u>Dark Glassy Tiger</u>	
	3 rd	Sembawang Naturalist Sembawang Primary School	<u>Clouded Monitor</u>	
	Secondary School			
	1 st	Crimson Sunbird Yishun Town Secondary School	<u>Yellow Bittern</u>	
	2 nd	Three Hungry Monkeys ISS International School	<u>Grey Pansy</u>	
3 rd	Lime Butterfly Yishun Town Secondary School	<u>Rock Pigeon</u>		

Table 4 – NSS ESN 2nd Biodiversity Race 2023's Award Categories and Winners

Appendix B - Optional NSS ESN Programme Components

NSS ESN Achievement Programme

The *Skills Achievement Programme* is a three-tier programme ('Novice Naturalist', 'Advanced Naturalist', and 'Expert Naturalist') that certifies students based on their NSS ESN knowledge and skills competency per taxonomic group.

	Q2 '17	Q3 '18	Q3 '19	Q3 '20	Q3 '21	Q3 '22	Q4 '22	2023	2024
No. of 'Novice Naturalist' students to date	-	-	-	20	54	214	369	TBU	
No. of new 'Novice Naturalist' students	-	-	-	20	34	160	155	TBU	
For birds	-	-	-	20	34	133	137	TBU	
For butterflies	-	-	-	0	0	27	18	TBU	

Table 5 – Summary of NSS ESN Skills Achievement Programme from 2017 to 2024

NSS ESN Naturalist Chatter

The *Naturalist Chatter* is an online speaker series that provides the students and teachers with a broader and deeper understanding of nature and nature conservation.

SESSION	NATURALIST CHATTER	DATE	ATTENDANCE
Naturalist Chatter 2023 Theme: Habitat Fragmentation & Habitat Loss			
1	Nature's All Natural Neighbourhood by Shawn Fang, Creator of Little Red Jungle	10 Feb	17 from 6 schools
2	Islands of Green: Fragmentation & Its Impacts by Kerry Pereira, NSS Members & Outreach Manager	10 Mar	65 from 9 schools
3	Climbing Trees for Wildlife Conservation by Dr Andie Ang, Chairperson of Raffles'	26 May	39 from 3 schools
4	Banded Langur Working Group Enhancing Nature Around Your School Starting with Butterfly Gardens by Dr Anuj Jain, Former Chairperson of NSS Butterfly & Insect Group	18 Aug	60 from 7 schools
Naturalist Chatter 2024 Theme: Marine Conservation			
1	Our Mudflat: An Ecological Wonder by Lester Tan, Chairperson of NSS Marine Conservation Group	16 Feb	25 from 5 schools

Table 6 – Attendance and Details of NSS ESN Naturalist Chatter in 2023 and 2024

NSS ESN Guided Walks & Workshops for Teachers

Guided Walks & Workshops for Teachers are organised to continually build the capacity and competency of interested teachers and nurture their passion for nature and nature conservation, as NSS ESN relies on them to educate, guide, and inspire their students throughout the programme.

SESSION	GUIDED WALKS & WORKSHOPS FOR TEACHERS	DATE	ATTENDANCE
1	Nature Journaling Workshop for Teachers at Sungei Buloh Wetland Reserve by Tan Beng Chiak, Norlinda Ishnin, Siti Nur Nadirah Asmadi, and Azmi Mohammed	15 Mar	16 from 10 schools
2	Guided Nature Walk for Teachers at Singapore Botanic Gardens by Lester Tan	24 Nov	8 from 6 schools
3	Guided Nature Walk for Teachers at Bishan-Ang Mo Kio Park by Veronica Foo	1 Dec	4 from 4 schools

Table 7 – Attendance and Details of NSS ESN Guided Walks & Workshops for Teachers in 2023

NSS ESN Guided Walks & Workshops for Students

Ad-hoc *Guided Walks & Workshops for Students* may be organised when opportunity arises.

SESSION	GUIDED WALKS & WORKSHOPS FOR STUDENTS	DATE	ATTENDANCE	REMARKS
1	Guided Bird Walk for Students at Jurong Lake Gardens by Lim Kim Chuah, Kaeden Sim, Lim Qian Xun, and Thongthornpatch Chamadol	20 May	12 students & teachers from 2 schools	Organised for students to practise and prepare for NSS ESN 2 nd Biodiversity Race 2023.

Table 8 – Attendance and Details of NSS ESN Guided Walks & Workshops for Students in 2023

5.4. NSS REWILDING PROJECT

The main aim of the **NSS Rewilding Project** is to fulfill the goal of having the Rail Corridor as a continuous conduit for plants and wildlife by creating a better ecosystem along the Rail Corridor (North). From this project, different stakeholders such as our dedicated volunteers, curious member of the public, sponsors and also various institutions are engaged via all the hands-on work that we provide. This helps to bring awareness and better educate our community on our environment and its ecosystem, and to spread environmental consciousness to our everyday's lives. This project has been co-sponsored by Bloomberg in the past year.

Since the launch of our NSS Rewilding Project last year, we have hosted 28 successful site sessions which includes grass clearance, tree planting and site maintenance & monitoring. Today, there are a total of 174 saplings with 26 different species planted along our sites.



5.4. NSS REWILDING PROJECT

One of our bigger events in 2023 was to host several Earthshot Youth participants with our sponsor, Bloomberg. As part of the Earthshot Week, these Earthshot participants and Bloomberg employees planted 30 trees along the the rail corridor in Singapore, leaving their green marks here.



With the help of our community partner, the National Parks Boards, the project efforts will be placed not only on our site sessions but also on salvaging seedlings from our parks in Singapore this year. These seedlings will be subsequently planted along our site when they are ready. On top of that, we are also engaging with different educational institutions to educate our future generations on the importance of a healthy ecosystem and the behind-the-scene efforts behind running a rewilding project.

We welcome all NSS members, educational institutions, social and corporate groups to join us in this effort to restore and preserve our natural habitats.



**06.
COMMUNITY
OUTREACH
IN 2023**

COMMUNITY OUTREACH IN 2023

Our **outreach** efforts and initiatives aim to promote nature appreciation and raise awareness about the importance of biodiversity conservation. Through education, engagement, and advocacy, we strive to inspire people to value and protect our natural world. By highlighting the benefits of biodiversity, showcasing local ecosystems, and offering hands-on experiences, we empower individuals to become stewards of the environment. Together, we can work towards preserving biodiversity, mitigating climate change, and ensuring a sustainable future for all life on Earth.



27 & 28 May 2023 – Festival of Biodiversity



10 & 11 Jun 2023 – NLB Green Market





24 Nov 2023 – Eco-SIM Sustainability Fair

PUBLIC AND SCHOOL EVENTS IN 2023

1. 13 Jan – Eco-SIM Sustainability Fair 2023
2. 17 Feb – VIA Roadshow 2023 at Edgeview Secondary School
3. 20 Feb – VIA Expo 2023 at Bartley Secondary School
4. 24 Feb – VIA & Service Learning Talk at Nan Chiau High
5. 20 - 31 Mar – NTU Biodiversity Week (Exhibition)
6. 27 & 28 May – Festival of Biodiversity
7. 2 - 4 Jun – Aquatic & Gardens Asia Show
8. 10 & 11 Jun – NLB Green Market
9. 10 - 24 Jun – Pesta Ubin (coordinated events)
10. 24 Jun – Ubin Day focusing on the Straw-headed Bulbul
11. 8 Aug – Mapletree Community Month
12. 7 Oct – HeART for Nature at Fort Canning Park
13. 24 Nov – Eco-SIM Sustainability Fair



8 Aug 2023 – Mapletree Community Month

OTHER CORPORATE EVENTS IN 2023

1. 5 Apr & 9 Jun – Mangrove Clean-up at Sungei Pang Sua exclusive for Bloomberg
2. 7 Jul – Coastal Clean-up at Pulau Ubin exclusive for AIG
3. 17 Nov – Forest Clean-up at Pulau Ubin exclusive for SAP

In 2023, we started our series of training programmes to train passionate volunteers to become volunteer leaders. We have run Nature Ambassador (outreach) Training and River Clean-up Training so far and are working on Forest Clean-up Training and Nature Guide Training for 2024.

11 Nov 2023 – Nature Ambassador Training session



Theory session and script writing



Mock outreach sessions



COMMUNITY OUTREACH IN 2023



16 Mar 2024 River Clean-up Training

WELCOME TEA AT HOLLANDSE CLUB ON 25 FEB 2023

A Welcome Tea event was hosted for existing and new members to gather and learn more about our societal initiatives while fostering community and friendships. Experienced members and NSS volunteers shared insights, allowing attendees to understand our work and connect with fellow members, volunteers, and interns.



A close-up photograph of a dragonfly with a reddish-brown body and transparent wings, perched on a thin, light-colored twig. The background is a soft, out-of-focus green. The dragonfly is facing left, and its long abdomen extends towards the top right of the frame.

07. PARTNERSHIPS & DONATIONS

7.1. List of Donors

7.2. Donate to NSS

7.1. LIST OF DONORS

Thank you to our corporate sponsors. We were able to do all we do due to your generous donations that help us advance our vision and mission.

OUR VISION: To be Singapore's leading advocate of biodiversity and habitats.

OUR MISSION: With our evidence-based approach and partnerships with agencies, peers, and corporates, we lead habitat and biodiversity conservation in Singapore and with partners in the region. Through engagement, education, research, and advocacy, we inspire and enable people to take action towards a sustainable and biodiverse planet.

maple^{tree}

HAVI

BINOMIAL
AHEAD OF THE CURVE



LOCK+STORE

GIC

EdgeProp
PROPERTY PERSONALISED

ConocoPhillips

Payment for donations can be made by *PayNow* or *PayLah!* by scanning the QR code or doing a *PayNow* transfer to Nature Society Singapore's:



A. **Unique Entity Number (UEN)** S61SS0142H or

B. **DBS Bank Current Account Number** 0339023574

C. **Giving.sg** <https://www.giving.sg/web/nature-society-singapore>

Please enter your name, contact number or email address in the Reference Number if you would like a tax deductible receipt. Your generosity is much appreciated. Donations are tax exempt.

Let Singapore's Abundant Biodiversity Be Your Legacy



**HAVE YOU LOVED NATURE ALL YOUR LIFE?
PLEASE CONSIDER HELPING OUR
CONSERVATION WORK WITH A GIFT TO
NATURE SOCIETY SINGAPORE IN YOUR WILL.**

How to make a gift to the Society in your will

You can choose to inform us if you have considered us in your will, but it is not strictly necessary. Please ensure that your solicitor writes in the full name of the Society. We suggest below suitable forms of words that can appear in your will:

I give to Nature Society Singapore (hereinafter called NSS), Unique Entity Number S61SS0142H, _____% of the residue of my estate

OR

a specific gift of _____

and I direct that (i) the proceeds may be used for the general purposes of NSS and (ii) a receipt signed by a person for the time being authorised by the Executive Committee of NSS shall be a good and sufficient discharge to my executors.

08.
IN THE NEWS



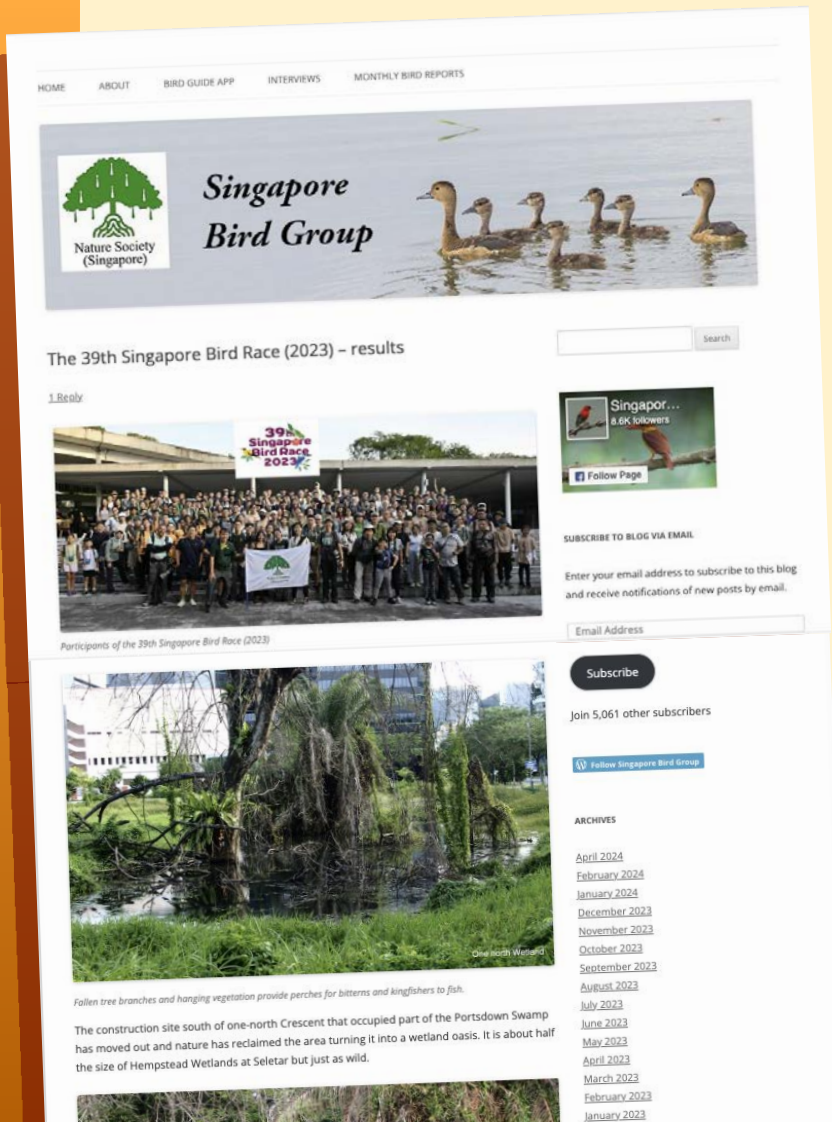
BIRD GROUP IN THE NEWS

The Bird Group was interviewed or provided expert knowledge or rare bird photos for various news, documentaries, and newspaper reports to various news channels: (1) Shin Min Daily News, Straits Times & ZaoBao on crows, (2) live radio on CNA938 and on MoneyFM893 on crows, (3) Straits Times on the rare Great Slaty Woodpecker, (4) LianHeZaoBao on the rare Pied Stilts at Marina East, (5) Channel 8 “Frontline” on cockatoos, (6) 8world on the Mandarin Duck at Clementi, (7) CNA digital, Straits Times, and live radio CNA938 on the Red-breasted Parakeets roosting at Choa Chu Kang, (8) Channel 8 “Frontline” on the Red Junglefowl, (9) Straits Times on the Daurian Starlings murmuring, and (10) CNA news segment on the Straw-headed Bulbul.

BIRD GROUP BLOG & FACEBOOK

The Singapore Bird Group blog continues to be a platform to communicate with the birding community. In addition to our periodic bird and raptor reports, and census reports, 9 articles were published on the blog. The Singapore Birders Facebook continues to be receive postings on birds.

singaporebirdgroup.wordpress.com





**09.
JOIN US AS
A MEMBER,
VOLUNTEER,
OR INTERN**

WHY JOIN NSS?

Nature Society Singapore or NSS is dedicated to the study, conservation and enjoyment of the biodiversity and natural heritage of Singapore, our neighbouring countries and the wider world. The Society is a non-profit, non-government organisation. Our members work with commitment and altruism to conserve Singapore's remaining nature areas such as forests, mangroves, wetlands and reefs. NSS was formerly known as the Singapore Branch of the Malayan Nature Society (MNS), formed in 1954. In 1991, we became independent as Nature Society Singapore. Both NSS and MNS continue to maintain strong links with each other. NSS organises guided nature walks, birdwatching, butterfly and insect watching, plant walks, intertidal walks, horseshoe crab rescues, nature surveys and censuses, clean-ups of nature areas, diving trips, Zoom and in-person talks, exhibitions, as well as overseas nature appreciation trips for its members and the public. Going on an NSS outing allows you to meet people of all ages, ethnicities, nationalities, and from all walks of life with a common passion – to appreciate and conserve nature. The Society also publishes books on nature and organises conferences and workshops on the conservation and preservation of our amazing natural habitats.

JOIN NSS TODAY & RECEIVE *NATURE WATCH* FOR FREE!

The values that NSS upholds are a bulwark against the excesses of an ultra-materialistic society. If you too feel that protecting our biodiversity and natural heritage are important, join NSS today and support the Society in our work. Members will receive four issues of *Nature Watch* (NSS quarterly magazine) and a regular e-newsletter for free. Members also get to participate in fascinating nature-based activities and events which enable one to forge friendships with fellow nature lovers.

NSS MEMBERSHIP CATEGORIES (ANNUAL SUBSCRIPTION)

S\$40	Ordinary Member Age 18 and above
S\$75	Family Member Husband, Wife & Children under Age 18
S\$18	Junior & Student Members Age 12-18 & Full-time Students Age 18-35 enrolled in a Singapore-based institution
S\$1,000	Life Member Applicable to Ordinary Members who have joined for 10 years or more
S\$200	Affiliate Member Non-Profit Organisations & Schools

HOW TO JOIN NSS OR SUBSCRIBE TO *NATURE WATCH*

1. To join as a NSS member, please fill in this [membership form](#). It allows you to settle the membership fees within the link. Once your membership is approved by the Executive Committee, you will receive *Nature Watch* and the e-newsletter for free, as well as be able to attend all member-only events.
2. To subscribe to *Nature Watch* only, kindly email contact@nss.org.sg.

HOW TO JOIN NSS AS A VOLUNTEER OR INTERN

1. To join as a NSS volunteer, please fill in this [membership form](#)
2. To apply for internship, please email to contact@nss.org.sg

PAYMENT FOR SUBSCRIPTIONS & DONATIONS

1. Payment for donations and magazine subscriptions can be made by *PayNow* or *PayLah!* by scanning the QR code or doing a *PayNow* transfer to Nature Society Singapore's **Unique Entity Number (UEN) S61SS0142H**. Please enter your name, contact number or email address in the UEN/Bill Reference Number.
2. Fund transfers can also be made to Nature Society Singapore's **DBS Bank Current Account Number 0339023574**.
3. [Giving.sg Nature Society Singapore](#)
4. For other modes of payment, please get in touch with us via email: contact@nss.org.sg.
5. We also welcome individual and corporate donations to the Society. Please inform us via email (contact@nss.org.sg) of the amount you wish to donate, along with your name, title or organisation. Donations may be made by the payment methods mentioned above. Your generosity is much appreciated. Donations are tax exempt.





10. ANNEXES

A. Annual Audited Report 2023

B. Governance Evaluation 2023

NATURE SOCIETY SINGAPORE

(Formerly known as Nature Society (Singapore))

(UEN : S61SS0142H)

AUDITED FINANCIAL STATEMENTS

31 DECEMBER 2023

NATURE SOCIETY SINGAPORE
(UEN : S61SS0142H)

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Statement of financial activities.....	6
Statement of financial position.....	7
Statement of cash flows.....	8
Notes to financial statements.....	9 - 19

**NATURE SOCIETY SINGAPORE
(UEN : S61SS0142H)**

EXECUTIVE COMMITTEE FOR YEAR 2022/2023

President	- Yeo Seng Beng (w.e.f. 13 May 2023)
President	- Shawn Lum (1 Jan 2023 to 13 May 2023)
Vice President	- Ngo Kang Min (w.e.f. 13 May 2023)
Vice President	- Lester Tan (1 Jan 2023 to 13 May 2023)
Honorary Secretary	- Natasha Raina
Honorary Assistant Secretary	- Huang Ningxin (w.e.f. 13 May 2023)
Honorary Assistant Secretary	- Morten Strange (1 Jan 2023 to 13 May 2023)
Honorary Treasurer	- Joel Leong (w.e.f. 1 Feb 2024)
Honorary Treasurer	- Bhagyesh Chaubey (w.e.f. 13 May 2023 to 31 Jan 2024)
Honorary Treasurer	- Andrew Lin (1 Jan 2023 to 13 May 2023)
Honorary Assistant Treasurer	- Peter Connell (w.e.f. 13 May 2023 to 31 Jan 2024)
Honorary Assistant Treasurer	- Joel Leong (1 Jan 2023 to 13 May 2023)
Committee Member	- Albert Liu
Committee Member	- Joel Leong (w.e.f. 13 May 2023 to 31 Jan 2024)
Committee Member	- Tan Gim Cheong (w.e.f. 13 May 2023)
Committee Member	- Goh Ter Yang (1 Jan 2023 to 13 May 2023)
Committee Member	- Yeo Seng Beng (1 Jan 2023 to 13 May 2023)

STATEMENT BY EXECUTIVE COMMITTEE

In our opinion, the financial statements are drawn up so as to give a true and fair view of the financial position and performance of NATURE SOCIETY SINGAPORE for the year covered by the financial statements.


On behalf of the Executive Committee,

DocuSigned by:

584753004B794CE

YEONG SENG BENG
PRESIDENT

30 April 2024

DocuSigned by:

D39109AED18B432

JOEL LEONG
TREASURER

Robert Tan Partners PAC

Chartered Accountants, Singapore

陳萬勝會計有限公司

61 Club Street Singapore 069436
Tel: (65) 6586 9339 Fax: (65) 6227 7205
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www.rtanppac.com
Co. Reg. No. 201525158E
Incorporated with Limited Liability

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
NATURE SOCIETY SINGAPORE**
(Formerly known as Nature Society (Singapore))
(UEN : S61SS0142H)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **NATURE SOCIETY SINGAPORE** (formerly known as Nature Society (Singapore)) (the "Society"), which comprise the statement of financial position as at 31 December 2023, and the statement of financial activities and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Societies Act 1966 (the "Societies Act"), the Charities Act 1994 and other relevant regulations (the "Charities Act and Regulations") and Singapore Charities Accounting Standard (CAS) so as to present fairly, in all material respects, the financial position of the Society as at 31 December 2023 and the financial performance and the cash flows of the Society for the year covered by the financial statements.

Basis for Opinion

We conducted our audit in accordance with Singapore Standards on Auditing (SSAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Accounting and Corporate Regulatory Authority ("ACRA") Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities ("ACRA Code") together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises the Statement by Executive Committee set out on page 2.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

.....Cont'd

Robert Tan Partners PAC

Chartered Accountants, Singapore

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NATURE SOCIETY SINGAPORE

(Formerly known as Nature Society (Singapore))

(UEN : S61SS0142H)

(Continued)

Responsibilities of Management and Management Board for the Financial Statements

Management is responsible for the preparation and fair presentation of financial statements in accordance with the provisions of the Societies Act, the Charities Act and Regulations and CAS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also :

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

.....Cont'd

Robert Tan Partners PAC

Chartered Accountants, Singapore

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NATURE SOCIETY SINGAPORE

(Formerly known as Nature Society (Singapore))

(UEN : S61SS0142H)

(Continued)

Auditor's Responsibilities for the Audit of the Financial Statements *(Cont'd)*

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the management board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

In our opinion, the accounting and other records required to be kept by the Society have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act, the Charities Act and Regulations.

During the course of our audit, nothing has come to our attention that causes us to believe that during the year :

- (a) the Society has not used the donation moneys in accordance with its objectives as required under Regulation 11 of the Charities (Institutions of a Public Character) Regulations; and
- (b) the Society has not complied with the requirements of Regulation 15 of the Charities (Institutions of a Public Character) Regulations.



Robert Tan Partners PAC

Public Accountants and

Chartered Accountants

Singapore

30 April 2024

NATURE SOCIETY SINGAPORE
(UEN : S61SS0142H)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

		-----2023-----							
		Unrestricted Fund	Restricted Funds						
		NCSS		NCSS		Other			
		Charities Capability Fund		Tech-and-Go! Charities Fund		WRSCF Grant		Restricted Funds	
		\$		\$		\$		\$	
Note	General Fund	Tan Teck Guan Fund	\$	\$	\$	\$	\$	Total	2022 Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$
INCOME									
<i>Income from generated funds -</i>									
	4	333,045	-	-	-	-	-	333,045	539,250
		17,597	619	-	-	-	-	18,216	125
	5	35,278	-	-	-	-	-	35,278	44,879
	6	-	-	49,256	-	-	-	49,256	76,078
	7	220	-	-	-	-	-	220	20,082
		386,140	619	49,256	-	-	-	436,015	680,414
EXPENDITURE									
	8	81,472	-	-	-	-	-	81,472	70,199
	9	421,358	-	44,805	-	96,213	-	562,376	408,452
	10	16,928	-	-	-	-	-	16,928	4,335
		519,758	-	44,805	-	96,213	-	660,776	482,986
		(133,618)	619	4,451	-	(96,213)	-	(224,761)	197,428
		1,869,250	24,078	-	76,078	96,213	72,415	2,138,034	1,940,606
		4,451	-	(4,451)	-	-	-	-	-
		1,740,083	24,697	-	76,078	-	72,415	1,913,273	2,138,034

The attached notes to financial statements form an integral part of these financial statements.

NATURE SOCIETY SINGAPORE
(UEN : S61SS0142H)

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2023

	<u>Note</u>	<u>2023</u> \$	<u>2022</u> \$
ASSETS			
Non-current assets			
Property & equipment	14	357,062	372,593
		-----	-----
Current assets			
Sundry receivables	15	19,399	8,529
Deposit paid for software development		39,500	39,500
Fixed deposits	16	1,024,078	230,978
Cash & bank balances	17	498,149	1,505,144
		-----	-----
		1,581,126	1,784,151
		-----	-----
Total assets		<u>1,938,188</u>	<u>2,156,744</u>
FUNDS AND LIABILITIES			
Unrestricted Fund			
General Fund		1,740,083	1,869,250
		-----	-----
Restricted Funds			
	18		
Project Painted Wings Fund		16,567	16,567
MPOI Fund		50,198	50,198
Butterfly Trail @ Orchard Fund		1,988	1,988
Fedex (Pulau Ubin) Fund		3,662	3,662
Tan Teck Guan Fund		24,697	24,078
WRSCF Grant		-	96,213
NCSS Tech-and-Go! Charities Fund		76,078	76,078
		-----	-----
		173,190	268,784
		-----	-----
Current liabilities			
Accrued expenses		14,000	6,462
Subscriptions in advance		10,915	12,248
		-----	-----
		24,915	18,710
		-----	-----
Total funds and liabilities		<u>1,938,188</u>	<u>2,156,744</u>

The attached notes to financial statements form
an integral part of these financial statements.

NATURE SOCIETY SINGAPORE
(UEN : S61SS0142H)

STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

	<u>2023</u>	<u>2022</u>
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Net (expenditure)/income for the year	(224,761)	197,428
Adjustments for :		
Depreciation	15,531	16,430
Interest income	(18,216)	(125)
	-----	-----
Operating (loss)/income before working capital changes	(227,446)	213,733
(Decrease)/increase in sundry receivables	7,222	(7,872)
Increase in accrued expenses	7,538	2,654
Decrease in subscriptions in advance	(1,333)	(2,851)
	-----	-----
Cash (used in)/generated from operations	(214,019)	205,664
Interest received	124	125
	-----	-----
<i>Net cash (used in)/from operating activities</i>	(213,895)	205,789
	-----	-----
CASH FLOWS FROM INVESTING ACTIVITIES		
Deposit paid for software development	-	(39,500)
	-----	-----
<i>Net cash used in investing activities</i>	-	(39,500)
	-----	-----
CASH FLOWS FROM FINANCING ACTIVITIES		
	-	-
	-----	-----
NET (DECREASE)/INCREASE IN FIXED DEPOSITS, CASH & BANK BALANCES	(213,895)	166,289
FIXED DEPOSITS, CASH & BANK BALANCES AT BEGINNING OF YEAR	1,736,122	1,569,833
	-----	-----
FIXED DEPOSITS AND CASH & BANK BALANCES AT END OF YEAR	1,522,227	1,736,122
	=====	=====

The attached notes to financial statements form
an integral part of these financial statements.

NATURE SOCIETY SINGAPORE
(UEN : S61SS0142H)

NOTES TO FINANCIAL STATEMENTS - 31 DECEMBER 2023

1. GENERAL

Nature Society Singapore is registered in Singapore under the Societies Act 1966 and as a charity under the Charities Act 1994. The Society has been accorded the Institution of a Public Character (IPC) status for the period from 1 September 2022 to 31 August 2024.

In September 2023, the Society changed its name from Nature Society (Singapore) to Nature Society Singapore.

The registered address of the Society is situated at 510 Geylang Road, #02-05 The Sunflower, Singapore 389466. The financial statements are expressed in Singapore dollars and are authorised for issue by the Management Committee on the date stated on the Statement by Executive Committee on page 2.

The Society's vision is to be Singapore's leading advocate of biodiversity and habitats. With evidence-based approach and partnerships with agencies, peers, and corporates, it leads habitat and biodiversity conservation in Singapore and with partners in the region. Through engagement, education, research and advocacy, it inspires and enables people to take action towards a sustainable and biodiverse planet.

2. MATERIAL ACCOUNTING POLICY INFORMATION

(a) *Basis of accounting*

The financial statements of the Society have been prepared under the historical cost convention and comply with Singapore Charities Accounting Standard (CAS).

(b) *Revenue recognition*

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Society and the revenue can be reliably measured, regardless of when the payment is made. Revenue is measured at fair value of consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duty.

(1) *Donations*

Income from donations of individuals and corporates are accounted when received.

(2) *Members' subscriptions*

Income received from subscriptions is recognised on an accrual basis.

(3) *Interest income*

Interest income is recognised on the time-proportioned basis using the effective interest method.

(4) *Income from charitable activities*

Income received from performance of charitable activities is recognised on an accrual basis.

(c) *Grants & subsidies*

Grants and subsidies from the Government are recognised at their fair value where there is reasonable assurance that the grant/subsidy will be received and all attaching conditions will be complied with.

NATURE SOCIETY SINGAPORE
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NOTES TO FINANCIAL STATEMENTS - 31 DECEMBER 2023

2. MATERIAL ACCOUNTING POLICY INFORMATION *(Continued)*

(c) Grants & subsidies *(Continued)*

When the grant or subsidy relates to an expense item, it is recognised as income over the periods necessary to match them on a systematic basis to the costs which it is intended to compensate. Based on the funding principles, accruals are made for any over/underfunding payable/recoverable. When the grant or subsidy relates to a depreciable asset, the asset is presented by deducting the grant against the cost of the asset.

(d) Property & equipment

All items of property & equipment are initially recorded at cost. The cost of an item is recognised as an asset if, and only if, it is probable that future economic benefits associated with the item will flow to the Society and the cost of the item can be measured reliably. Subsequent to recognition, property & equipment are measured at cost less accumulated depreciation.

Depreciation begins when the assets are available for use and is calculated on the straight line basis over their estimated useful lives as follows :-

Freehold office unit	-	50 years
Office equipment	-	3 to 5 years
Furniture & fittings	-	5 years
Renovations	-	10 years

The useful lives, residual values and depreciation method are reviewed at the end of each reporting period and adjusted prospectively, if appropriate.

An item of property & equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on derecognition of the asset is included in the statement of financial activities in the year the asset is derecognised.

(e) Receivables

Receivables excluding prepayments are initially recognised at their transaction price, excluding transaction costs, if any. Transaction costs are recognised as expenditure in the statement of financial activities as incurred. Prepayments are initially recognised at the amount paid in advance for the economic resources expected to be received in the future.

After initial recognition, receivables excluding prepayments are measured at cost less any accumulated impairment losses. Prepayments are measured at the amount paid less the economic resources received or consumed during the financial year.

An allowance is made for uncollectable amounts when there is objective evidence that the Society will not be able to collect the debt. Bad debts are written off when identified.

NATURE SOCIETY SINGAPORE
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NOTES TO FINANCIAL STATEMENTS - 31 DECEMBER 2023

2. MATERIAL ACCOUNTING POLICY INFORMATION *(Continued)*

(f) ***Payables***

Payables excluding accruals are recognised at their transaction price, excluding transaction costs, if any, both at initial recognition and at subsequent measurement. Transaction costs are recognised as expenditure in the statement of financial activities as incurred. Accruals are recognised at the best estimate of the amount payable.

(g) ***Employee benefits***

Defined contribution plan

The Society contributes to Central Provident Fund (“CPF”), a defined contribution plan regulated and managed by the Singapore Government. The Society’s obligation in regard to CPF is limited to the amount it has to contribute to it. CPF contributions are recognised as an expense in the same period as the employment that gives rise to the contributions.

3. SIGNIFICANT ACCOUNTING ESTIMATES AND JUDGEMENTS

The preparation of financial statements in conformity with CAS requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are reviewed on an on-going basis and are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying amounts of assets and liabilities that are not readily apparent from other sources. These estimates and assumptions are not expected to have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

4. VOLUNTARY INCOME

	<u>2023</u>	<u>2022</u>
	\$	\$
<i>Under General Fund</i>		
Tax exempt donations	269,701	292,135
Non-tax exempt donations	26,959	40,090
Membership subscription	36,385	38,607
	-----	-----
	333,045	370,832
<i>Under WRSCF Grant</i>		
Grant received	-	168,418
	-----	-----
	<u>333,045</u>	<u>539,250</u>
	=====	=====

NATURE SOCIETY SINGAPORE
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NOTES TO FINANCIAL STATEMENTS - 31 DECEMBER 2023

5. INCOME FROM EVENTS AND ACTIVITIES

	<u>2023</u>	<u>2022</u>
	\$	\$
<i>Under General Fund</i>		
Administrative charge to WRSCF Grant	13,201	19,081
Programme fees and sales of merchandise	7,218	18,604
Special Interest Groups & Committee activities	14,859	7,194
	-----	-----
	35,278	44,879
	=====	=====

6. GRANT FOR CHARITABLE ACTIVITIES

	<u>2023</u>	<u>2022</u>
	\$	\$
<i>Under NCSS Charities Capability Fund</i>		
- Consultancy Grant	40,000	-
- Info-Communications Technology Grant	9,256	-
<i>Under NCSS Tech-and-Go! Charities Fund</i>		
	-	76,078
	-----	-----
	49,256	76,078
	=====	=====

7. OTHER INCOME

	<u>2023</u>	<u>2022</u>
	\$	\$
<i>Under General Fund</i>		
Jobs support scheme	-	2,087
Special employment credit	-	170
Wage credit scheme	-	2,200
Other government subsidies	220	15,625
	-----	-----
	220	20,082
	=====	=====

NATURE SOCIETY SINGAPORE
(UEN : S61SS0142H)

NOTES TO FINANCIAL STATEMENTS - 31 DECEMBER 2023

8. COST OF GENERATED FUNDS (COST OF EVENTS & ACTIVITIES)

	<u>2023</u>	<u>2022</u>
	\$	\$
<i>Under General Fund</i>		
Cost of goods sold & programme activities	1,875	37,847
Special Interest Groups & Committee activities	79,597	32,352
	-----	-----
	<u>81,472</u>	<u>70,199</u>

9. CHARITABLE ACTIVITIES

	<u>2023</u>	<u>2022</u>
	\$	\$
<i>Under General Fund</i>		
Dental claims	548	-
DPO-As-A-Services	2,900	-
Bank charges	2,609	1,483
Depreciation	15,531	16,430
Low value assets written off	-	4,534
General expenses	1,462	9,756
Insurance	12,383	6,440
IT Solutions & Digitalisation	35,096	19,046
Subscription fees	2,530	736
Maintenance (MCST Plan No. 2439)	7,599	5,299
Marketing & advertisement	10,000	-
Postage	2,157	906
Printing & stationery	2,779	2,054
Professional services	7,275	17,815
Publications	29,877	-
Skill Development Fund	448	282
Staff salary	201,923	138,243
Staff CPF	32,851	22,007
Storage rental	10,279	-
Strategic planning consultancy	20,000	-
Telecommunications	4,377	2,728
Transportation	6,685	2,627
Travelling	-	2,330
Utilities	2,105	2,306
Training, workshop, seminar	5,425	-
Volunteer event expenses	3,016	-
Website maintenance	1,503	1,615
	-----	-----
	<u>421,358</u>	<u>256,637</u>

NATURE SOCIETY SINGAPORE
(UEN : S61SS0142H)

NOTES TO FINANCIAL STATEMENTS - 31 DECEMBER 2023

9. CHARITABLE ACTIVITIES <i>(Continued)</i>	<u>2023</u>	<u>2022</u>
	\$	\$
<i>Under NCSS Charities Capability Fund</i>		
IT Solutions & Digitalisation	4,805	-
Strategic planning consultancy	40,000	-
	-----	-----
	44,805	-
	-----	-----
<i>Under WRSCF Grant</i>		
Administrative charge from General Fund	-	19,081
Events & programme expenses	15,217	10,037
Printing & stationery	137	978
Postage	9	79
Medical	108	20
Training, workshop & seminar	27	-
SDL	167	220
Staff - Salary	65,612	94,250
- CPF	11,293	16,028
Transportation	2,843	4,858
Telecommunications	800	736
	-----	-----
	96,213	146,287
	-----	-----
<i>Under Other Restricted Fund PPW</i>		
Publishing & printing expenses	-	5,528
	-----	-----
	570,279	408,452
	=====	=====

Some of these expenses were related to office administration but such amounts are not material and it is not practicable to identify or apportion the amounts for classification as governance costs.

10. GOVERNANCE COSTS	<u>2023</u>	<u>2022</u>
	\$	\$
<i>Under General Fund</i>		
Audit fee	5,290	4,335
Annual report and AGM expenses	11,638	-
	-----	-----
	16,928	4,335
	=====	=====

NATURE SOCIETY SINGAPORE
(UEN : S61SS0142H)

NOTES TO FINANCIAL STATEMENTS - 31 DECEMBER 2023

11. STAFF SALARY & CPF

	<u>2023</u>	<u>2022</u>
	\$	\$
<i>Under General Fund</i>		
Staff - Salary	201,923	138,243
- CPF	32,851	22,007
	234,774	160,250
 <i>Under WRSCF Grant</i>		
Staff - Salary	65,612	94,250
- CPF	11,293	16,028
	76,905	110,278
	311,679	270,528

The Society discloses that none of its staff receives more than \$100,000 in annual remuneration and none of the staff serves as governing board member.

12. INCOME TAX EXPENSE

The Society is registered as a charity under the Charities Act 1994. As an approved charity, it is exempted from income tax under Section 13(1) of the Income Tax Act 1947.

13. TAX EXEMPT DONATION

During the financial year, the Society issued tax-exempt receipts for donations received amounting to \$269,701 (2022: \$292,135).

NATURE SOCIETY SINGAPORE
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NOTES TO FINANCIAL STATEMENTS - 31 DECEMBER 2023

14. PROPERTY & EQUIPMENT

	<u>Freehold office unit</u> \$	<u>Office equipment</u> \$	<u>Furniture & fittings</u> \$	<u>Renovations</u> \$	<u>Total</u> \$
Cost					
At 31.12.2021, 2022 & 2023	658,165	25,354	3,588	48,398	735,505
Accumulated depreciation					
At 31.12.2021	287,045	23,071	3,588	32,778	346,482
Depreciation charge for 2022	13,099	1,529	-	1,802	16,430
At 31.12.2022	300,144	24,600	3,588	34,580	362,912
Depreciation charge for 2023	13,163	566	-	1,802	15,531
At 31.12.2023	313,307	25,166	3,588	36,382	378,443
Net carrying amount					
At 31.12.2023	344,858	188	-	12,016	357,062
At 31.12.2022	358,021	754	-	13,818	372,593

The freehold office unit is register in the name of three trustees of Society. The market value of the property is approximately \$1,600,000 (2022: \$1,300,000) based on management estimation using open market value based on recent experience of market transaction entered into for similar properties in similar locations.

15. SUNDRY RECEIVABLES

	<u>2023</u> \$	<u>2022</u> \$
Accrued bank interest income	18,092	-
Sundry deposits	1,027	1,067
Staff advances	-	200
Prepayment	280	3,242
Others	-	4,020
	----- 19,399 =====	----- 8,529 =====

NATURE SOCIETY SINGAPORE
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NOTES TO FINANCIAL STATEMENTS - 31 DECEMBER 2023

16. FIXED DEPOSITS

	<u>2023</u>	<u>2022</u>
	\$	\$
General Fund	1,000,000	206,900
Restricted - Tan Teck Guan Fund	24,078	24,078
	-----	-----
	1,024,078	230,978
	=====	=====

The fixed deposits are placed on a 1 year (2022: 1 year) basis and earn interest at 2.4% - 3% p.a. (2022: 0% p.a.).

17. CASH & BANK BALANCES

The current account earns interest at 0.05% p.a. (2022: 0.05% p.a.) on the initial balance of \$250,000 (2022: \$250,000) only.

18. RESTRICTED FUNDS

Restricted funds are generated for specific projects and are to be applied only for the furtherance of those projects as follows :-

- (i) *Project Painted Wings Fund*
The objective of the fund is for research, gardening projects and dissemination of knowledge relating to butterflies. An amount of \$45,550 was donated to the Society upon inception of this fund.
- (ii) *MPOI Fund*
The fund consists of proceeds from the sale of books titled "Marine Parks of Indonesia" ("MPOI"). These funds will be used to carry out projects involving Singapore's participation in marine conservation work in Indonesia which benefits Singapore at large.
- (iii) *Butterfly Trail @ Orchard Fund*
The fund consists of monies raised, mainly from corporations, for gardening projects to attract butterflies to Orchard Road and nearby areas.
- (iv) *Fedex (Pulau Ubin) Fund*
The fund consists of sponsorship received from Fedex in support of nature guide volunteer training to lead under-privileged students and parents for a nature trail at Pulau Ubin.

NATURE SOCIETY SINGAPORE
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NOTES TO FINANCIAL STATEMENTS - 31 DECEMBER 2023

18. RESTRICTED FUNDS *(Continued)*

(v) *Tan Teck Guan Fund*

The Tan Teck Guan Golden Jubilee Gold Medal Fund has been renamed Tan Teck Guan Fund. The Tan Teck Guan Golden Jubilee Gold Medal Fund was established in 1992 to award a gold medal to outstanding NUS graduates in biodiversity and ecology. Over the years, an increase in gold prices combined with minimal returns on the principal due to low interest rates made it difficult to continue to fulfil the original purpose of the Fund. In 2019, the Nature Society (Singapore) reached an agreement with Mr John Tan Jiew Hoe, who endowed the original Tan Teck Guan Golden Jubilee Gold Medal Fund, to repurpose the fund from a permanent endowment to honour academic achievement to one that can be drawn down over time to carry out NSS conservation projects. The rewarding of outstanding students with a gold medal has been replaced by strategic deployment of the fund to fulfil vital conservation efforts of the NSS where funding might otherwise limit the launching or efficacy of a project. Portions of the fund may now be re-directed to NSS's general funds for use as indicated from time to time. The Nature Society will continue to use the Tan Teck Guan Fund to honour the legacy of the late Tan Teck Guan, with the intention to keep alive the spirit in which the original endowment was awarded.

(vi) *Wildlife Reserves Singapore Conservation Fund (WRSCF) Grant*

This grant from WRSCF is funding for the Society's Every Singaporean A Naturalist (ESN) programme. This ESN programme is the Society's flagship citizen science project and is a nature education programme to provide students and teachers, and eventually the wider public, with hands-on conservation experience to deepen their appreciation and knowledge of nature. The goal is for every Singaporean to become a naturalist who cares about, loves, and protects nature. The grant is to fund the operation of the ESN programme in its third, fourth and fifth year, from 1 July 2019 to 30 June 2022.

(vii) *NCSS Charities Capability Fund*

The funding is provided by the National Council of Social Service (NCSS). The objective of the fund is for NSS Strategic Planning and Info-Communication Technology funding of up to 80% of costs expended by the Society, subject to a maximum of \$80,000.00 on professional costs incurred on consultancy related to NSS Strategic Planning and \$10,835.20 related to basic infrastructure and digital solutions.

(viii) *NCSS Tech-and-Go! Charities Fund*

The funding is provided by the National Council of Social Service (NCSS). The objective of the fund is for Specialised IT Solutions funding of up to 80% of costs expended by the Society, subject to a maximum of \$110,175.50 for the implementation of a Member, Donor/Partner and Volunteer Management System, new website and e-commerce functions.

19. RELATED PARTY TRANSACTIONS

There were no transactions between the Society and related party for the financial years ended 31 December 2023 and 31 December 2022.

NATURE SOCIETY SINGAPORE
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NOTES TO FINANCIAL STATEMENTS - 31 DECEMBER 2023

20. RESERVES POSITION AND POLICY

The Society's Reserves Policy was formalized in January 2022 and the policy principles were used to report on the reserves position at the end of the financial years as follows:

	<u>2023</u> S\$'000	<u>2022</u> S\$'000	Increase/ (decrease) %
A Unrestricted funds			
General Fund	1,740	1,869	(7)
B Restricted Funds:			
- Project Painted Wings Fund	17	17	0
- MPOI Fund	50	50	0
- Butterfly Trail @ Orchard Road	2	2	0
- Fedex (Pulau Ubin) Fund	4	4	0
- Tan Teck Guan Fund	25	24	4
- NCSS Tech-and-Go! Charities Fund	76	76	0
- Wildlife Reserves Singapore Conservation Fund (2020)	-	96	(100)
C Endowment Funds	NA	NA	
D Total Funds	1,914	2,138	(10)
E Total Annual Operating Expenditure	661	483	37
Ratio of Unrestricted Funds to Annual Operating Expenditure (A/E)	2.63	3.87	

Reference:

- C - An endowment fund consists of assets, funds or properties, which are held in perpetuity, which produce annual income flow for a foundation to spend as grants
- D - Total Funds include unrestricted, restricted/designated and endowment funds
- E - Total Annual Operating Expenditure includes expenses related to Cost of Generating Funds, Cost of Charitable Activities and Governance and Administrative expenses.

The Society has its 'Reserve Policy' to provide financial stability and the means for further improvement of its activities. It maintains the reserves at a level 2 years or more of operating expenditure based on last year's actual operating expenses.

Submission Form for Governance Evaluation Checklist (Enhanced Tier)

Please note that this checklist is based on the Code of Governance (2017).

Applicable to large charities with gross annual receipts or total expenditure of \$10 million or more;

And IPCs with gross annual receipts or total expenditure from \$500,000 to less than \$10 million.

S/N	Code guideline	Code ID	Response (select whichever is applicable)	Explanation (if Code guideline is not complied with)
Board Governance				
1	Induction and orientation are provided to incoming governing board members upon joining the Board.	1.1.2	Complied	
	Are there governing board members holding staff appointments? (skip items 2 and 3 if "No")		No	
2	Staff does not chair the Board and does not comprise more than one third of the Board.	1.1.3	Complied	
3	There are written job descriptions for the staff's executive functions and operational duties, which are distinct from the staff's Board role.	1.1.5	Complied	
4	The Treasurer of the charity (or any person holding an equivalent position in the charity, e.g. Finance Committee Chairman or a governing board member responsible for overseeing the finances of the charity) can only serve a maximum of 4 consecutive years. If the charity has not appointed any governing board member to oversee its finances, it will be presumed that the Chairman oversees the finances of the charity.	1.1.7	Complied	
5	All governing board members must submit themselves for re-nomination and re-appointment, at least once every 3 years.	1.1.8	Complied	
6	The Board conducts self evaluation to assess its performance and effectiveness once during its term or every 3 years, whichever is shorter.	1.1.12	Not Complied	Board effectiveness framework is in development.
7	Is there any governing board member who has served for more than 10 consecutive years? (skip item 7 if "No") The charity discloses in its annual report the reasons for retaining the governing board member who has served for more than 10 consecutive years.	1.1.13	Complied	
8	There are documented terms of reference for the Board and each of its committees.	1.2.1	Complied	
Conflict of Interest				
9	There are documented procedures for governing board members and staff to declare actual or potential conflicts of interest to the Board at the earliest opportunity.	2.1	Complied	
10	Governing board members do not vote or participate in decision making on matters where they have a conflict of interest.	2.4	Complied	
Strategic Planning				
11	The Board periodically reviews and approves the strategic plan for the charity to ensure that the charity's activities are in line with the charity's objectives.	3.2.2	Complied	
Human Resource and Volunteer² Management				
12	The Board approves documented human resource policies for staff.	5.1	Complied	
13	There is a documented Code of Conduct for governing board members, staff and volunteers (where applicable) which is approved by the Board.	5.3	Complied	
14	There are processes for regular supervision, appraisal and professional development of staff.	5.5	Complied	
	Are there volunteers serving in the charity? (skip item 15 if "No")		Yes	
15	There are volunteer management policies in place for volunteers.	5.7	Complied	Member and Volunteer Handbook in place.
Financial Management and Internal Controls				
16	There is a documented policy to seek the Board's approval for any loans, donations, grants or financial assistance provided by the charity which are not part of the charity's core charitable programmes.	6.1.1	Not Complied	Loan & Donation Policy is in development
17	The Board ensures that internal controls for financial matters in key areas are in place with documented procedures.	6.1.2	Complied	
18	The Board ensures that reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	6.1.3	Complied	
19	The Board ensures that there is a process to identify, and regularly monitor and review the charity's key risks.	6.1.4	Complied	
20	The Board approves an annual budget for the charity's plans and regularly monitors the charity's expenditure.	6.2.1	Complied	
	Does the charity invest its reserves (e.g. in fixed deposits)? (skip item 21 if "No")		Yes	
21	The charity has a documented investment policy approved by the Board.	6.4.3	Not Complied	An Investment Policy Framework is in development
Fundraising Practices				
	Did the charity receive cash donations (solicited or unsolicited) during the financial year? (skip item 22 if "No")		Yes	
22	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	Complied	

	Did the charity receive donations in kind during the financial year? (skip item 23 if "No")		No	
23	All donations in kind received are properly recorded and accounted for by the charity.	7.2.3	Complied	
Disclosure and Transparency				
	The charity discloses in its annual report — (a) the number of Board meetings in the financial year; and			
24	(b) the attendance of every governing board member at those meetings.	8.2	Complied	
	Are governing board members remunerated for their services to the Board? (skip items 25 and 26 if "No")		No	
25	No governing board member is involved in setting his own remuneration.	2.2	Complied	
	The charity discloses the exact remuneration and benefits received by each governing board member in its annual report. OR			
26	The charity discloses that no governing board member is remunerated.	8.3	Complied	
	Does the charity employ paid staff? (skip items 27, 28 and 29 if "No")		Yes	
27	No staff is involved in setting his own remuneration.	2.2	Complied	
	The charity discloses in its annual report — (a) the total annual remuneration for each of its 3 highest paid staff who each has received remuneration (including remuneration received from the charity's subsidiaries) exceeding \$100,000 during the financial year; and (b) whether any of the 3 highest paid staff also serves as a governing board member of the charity. The information relating to the remuneration of the staff must be presented in bands of \$100,000. OR			
28	The charity discloses that none of its paid staff receives more than \$100,000 each in annual remuneration.	8.4	Complied	
	The charity discloses the number of paid staff who satisfies all of the following criteria: (a) the staff is a close member of the family ³ belonging to the Executive Head ⁴ or a governing board member of the charity; (b) the staff has received remuneration exceeding \$50,000 during the financial year. The information relating to the remuneration of the staff must be presented in bands of \$100,000. OR			
29	The charity discloses that there is no paid staff, being a close member of the family belonging to the Executive Head or a governing board member of the charity, who has received remuneration exceeding \$50,000 during the financial year.	8.5	Complied	
Public Image				
30	The charity has a documented communication policy on the release of information about the charity and its activities across all media platforms.	9.2	Not Complied	A Communications Policy Framework is in development

Notes:

Declaration

- I declare that my charity's / IPC's governing Board has approved this Governance Evaluation Checklist and authorised me to submit on its behalf.
All information given by me in this checklist submission is true to the best of my knowledge and I have not wilfully suppressed any material fact.
The full responsibility for providing accurate and updated checklist information will rest with my charity's / IPC's governing Board.



Dr. Yeo Seng Beng
President, Nature Society Singapore

NSS IS

Photo credit:
Riza Burgos



IN 2024

Celebrating 70 years of watching over the wild



EST. 1954

**NATURE
SOCIETY**
SINGAPORE