

Zoological Society of Trinidad &
Tobago Inc.

Report to

Joint Selection Committee

EMPEROR VALLEY ZOO

STRATEGIC PLAN

2004 – 2008

**THE ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO INC
ZOO ROAD
ROYAL BOTANICAL GARDENS
ST. CLAIR
PORT OF SPAIN
TRINIDAD**

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Emperor Valley Zoo Strategic Plan (2004 – 2008)

CONTEXTUAL ANALYSIS

Trinidad and Tobago enjoys rich biological diversity in its marine and terrestrial spheres, reflected in the numbers of species, communities and ecosystems which exist on both islands. This is a South American inheritance, testimony of what prevailed geographically when the separation of the islands from the mainland occurred. However, our status as a tropical island state, with high species diversity but small populations of endemic animals, puts us in the company of those areas of the world which are highly susceptible to large numbers of extinctions.

Like most developed and developing countries, Trinidad and Tobago has not eluded the effects of development on the natural environment. Human population growth and the coincident processes of industrialisation and agriculture have conspired to limit or reduce floral and faunal habitats, sometimes irrevocably, resulting in the near-extinction or elimination of some key and charismatic species. Specifically, the major culprits in the demise or endangerment of species include illegal and excessive hunting, slash-and-burn agriculture, squatting, recurrent and/or unplanned fires, illegal logging and detrimental forestry practices, quarrying, unauthorised building, illegal disposal of wastes and careless dumping of toxic materials.

The Manatee, for example, once populated both the Caroni and Oropouche waterways, but now struggle to maintain their viability in Nariva, while the fate of the scarlet macaw and the blue and yellow appears all but sealed as both species are considered to be extinct locally. It is perhaps inevitable that many more species will confront similar stresses if they require special or spacious habitats for survival in the face of the increasing and rapid human encroachment into so-called natural areas.

It is in this context that the Zoological Society of Trinidad & Tobago Inc. (ZSTT Inc.), steward of the Emperor Valley Zoo (EVZ), is uniquely poised to play a vital role in mitigating the losses to the local genetic pool, and simultaneously, maintaining a refuge for threatened, endangered and rare animal and plant communities, as well as individual species. Moreover, the Society recognizes the salience of human-nature relationships and experiences throughout history. Until very recently in human existence, people have co-existed intimately with other species, a notion easily ignored or forgotten as we have become more urbanized and less attuned and sensitive to the sights and sounds of what we

refer to as "wilderness". major priority, therefore, is the reactivation of the nostalgia for the human-natural environment interaction and the inculcation of a lasting preservation ethic in the public through the research, information and cultural/ recreational programmes of the Zoo.

VISION

We are the region's premier organisation for the conservation and protection of animal species through education, captive breeding and species' re-introduction, scientific research and sustainable development programmes, while providing and engaging, aesthetically pleasing environment for animals and visitors.

MISSION

The Zoological Society of Trinidad & Tobago Inc. is committed to the promotion and maintenance of a naturalistic, vibrant setting where people commune with indigenous and exotic flora and fauna, and participate in a unique and challenging, educational and entertainment experience.

TIME FRAME

The Strategic Plan will span a period of five (5) years, beginning in 2004, and will be implemented through annual work plans, the development and co-ordination of which will be addressed by the ZSTT Inc's. Council and the EVZ management in joint consultation.

ANALYSIS OF OPERATION ENVIRONMENT AND INSTITUTIONAL STRUCTURE

Background

The EVZ comprises three (3) sections – Administration, Maintenance and Zookeeping. Zoo staffs are either daily – or monthly-paid. While the monthly-paid employees are appointed by the Statutory Authorities' Service Commission (SASC), daily-paid workers are hired directly by the Curator on behalf of the ZSTT Inc.

The Curator and his Staff undertake the daily management of the Emperor Valley Zoo, implementing the policies established by the Zoological Society of Trinidad & Tobago Inc. which is mandated to do so by Act 12 of 1952. This states that the ZSTT Inc's. objects include, inter alia, "the advancement of Zoology and Animal Physiology, and it shall be lawful for the Incorporated Trustees to do all acts and things including the raising of funds for the purpose of carrying out the said objects or any of them".

The Government of Trinidad and Tobago, which provides the Zoo with most of its funding for the conduct of its day-to-day activities, maintenance and the development programme, brought the Zoological Society of Trinidad & Tobago Inc. under its purview in 1968, deeming it a Statutory Body thus subject to the terms and conditions of the Statutory Authorities' Service Commission (SASC) Act, Chap. 24:01. Under Clause 5 (1) of the Act, the SASC has the power "to appoint persons to be or act as officers and to transfer, promote, remove and exercise disciplinary control over persons so appointed." Additionally, Clause 5 (2) states that "the powers conferred on the Commission may with the approval of the Prime Minister be delegated by directions in writing to any other person authority."

Terms of reference related to Job Description, conditions of employment such as Sick Leave eligibility, Vacation Leave, Salaries, Union Negotiations, or Protests reside with the Chief Personnel Officer (CPO).

In the area of financing, the Society falls under the ambit of The Ministry of Public Utilities and the Environment. The Curator presents an annual projected Income and Expenditure Budget which is prepared by the Accounts Staff. The Ministry of Finance assesses the request as part of the total budgetary allocation for other Ministeries, and a revised version is normally approved in the yearly budget of the Government. Funds are released from the Consolidated Fund upon request from the Zoo and according to the availability of funds. The EVZ is the only Statutory bodies allowed to generate income outside of that which the Government provides, **without** having to deposit it in the Consolidated Fund. Such funds have traditionally been used to offset Government shortfalls in the approved subvention. Zoo income is usually generated from gate receipts, subscriptions by members of the Society, donations and deeds of covenant, and special events like Zoo Safaris.

Zoological policy is formulated through consultation between the Curator and Council. Traditionally, the Zoo's primary function has been to exhibit fauna, which can be managed successfully, and is available locally, supplemented by exotics from the Neotropical region of South America and those animals from around the world which can survive here. Acquisition of animals or changes proposed for the Zoo's animal collection are made by the Curator with the knowledge and approval of Council.

Training of the Curator and his Staff is conducted on an ongoing basis also with the knowledge of the Council and approval of proposed expenditure.

As of this writing, the previously dormant Friends of the Zoo a fund-raising arm of the ZSTT Inc, has been reactivated and is in the process of formulating its constitution and the parameters within which it will operate in support of the EVZ's goals and work.

Strengths

- ❖ Location of the Emperor Valley Zoo.
- ❖ Public Education Outreach.
- ❖ Commitment to the revival and release of threatened, at-risk and endangered species through captive breeding.
- ❖ Enthusiasm of staff about the naturalistic ambience in which they work
- ❖ Staff pride and confidence in the skills they bring to bear on the job, particularly in the Zookeeping and Maintenance Departments.
- ❖ In-house experience and ideas garnered by Staff over the years which can be readily accessed and harnessed to effect improvements and/ or expansion of the EVZ's operations.
- ❖ Relatively high yearly visitor attendance.
- ❖ Regular corporate interest in the Zoo.

Weakness

- ❖ Image of the Emperor Valley Zoo among some stakeholders, specifically Government and some sectors of the public who, it is felt, see the Zoo as a luxury and take its presence and work for granted.
- ❖ Fluctuating levels of political and public support.
- ❖ The "culture of complaint and grievance" which characterises the relationship between management and Staff: specifically, Management's disappointment with the level of Staff commitment and professionalism, while Staff perceive Management as insensitive to their working conditions

(safety on the job, roster schedule, equipment shortages, eating and recreation facilities).

- ❖ Pervasive feeling of under appreciation among several members of staff: cited frequently in meetings with Staff, collectively and on a one-on-one basis, was intense frustration with the existing Management/ Staff rapport which contributes partially to a passive approach to job performance and an unwillingness to go "that extra mile" for the EVZ.
- ❖ Employee dissatisfaction over the issue of job classification.
- ❖ Inability of monthly-paid staff to engage in the collective bargaining process through union membership.
- ❖ Lack of a co-coordinated Human Resources programme to address Staff concerns and for the resolution of conflicts which necessarily arise on the job from time to time, especially in an environment as dynamic and unique as a Zoological garden.
- ❖ Lack of a concerted, structured Public Relations outreach to promote the EVZ's work, goals and value to society, and to develop and maintain a cogent, prominent image among its various stakeholders in keeping with its stated Vision and Mission.
- ❖ Homogeneous appearance of the Zoo's animal collection.
- ❖ Inadequate space for both staff and the existing animal collection.
- ❖ Inadequate housing and environmental stimulation for animals.
- ❖ Lack of adequate basis protective gear (gloves, cold-storage area clothing) for the conduct of Zookeeping duties in the kitchen area and in animal enclosures.
- ❖ Lack of adequate equipment, especially animal restraint equipment to carry out work.

Opportunities

- ❖ Upgrading and/ or enhancing the already significant hands-on experience of Staff through the provision of scholarships and grants for training, locally and abroad, in the Life Sciences – Biology, Zoology and animal husbandry – as well as the behavioral sciences.

- ❖ A more proactive, persistent pursuit of local international partnerships with relevant NGOs, corporate citizens, other Zoological gardens or parks, Life Science Departments in accredited colleges and/ or universities toward the enhancement of the EVZ's skills base, animal collection, access and exposure to pertinent technology and facilities (eg. DNA testing procedures and equipment), procurement of scholarships for the professional and educational enrichment of EVZ personnel, access to grant funding for equipment and infrastructural improvements and Staff exchanges, particularly in the area of Zookeeping.
- ❖ Development of the EVZ as a principal source of baseline data on the region's endemic endangered, threatened, at-risk and rare faunal species through the conduct of its Captive Breeding and in-situ and ex-situ Science and Research Programmes, as well as a key repository of environmental information relevant to Trinidad and Tobago and the region.
- ❖ A proactive involvement in the promotion of a conservation ethic throughout society through enhanced internal and external education programmes: towards this end the EVZ will position itself as a key player in, and advocate of, habitat and biodiversity conservation in the face of rapid urban and industrial development in the finite geographical setting of an island.
- ❖ The principal staging area for the breeding of all indigenous species.
- ❖ Training
- ❖ Share genetic material with other Zoos.
- ❖ To enhance the enclosures of the Zoo to mirror animal habitat.

Threats

- ❖ An over-extended staff resulting in decreased motivation to perform duties.
- ❖ Limited and unpredictable funding: of significance is the inevitability of shortfalls in annual government subvention to the EVZ.
- ❖ Inadequate security during the day at the cashier's till, and after hours for the animal collection when only two security guards patrol the grounds allowing ample opportunity for theft and slaughter of certain species as

has happened in the case of the red brocket population at the Zoo's northern extreme.

- ❖ Disaster preparedness in the event of naturally-occurring or human-induced events in a potentially high-risk environment: Staff were specifically concerned about the lack of an early-warning or distress system in the event of an emergency situation in the potentially hazardous Cat and Reptile sectors. The prospective inclusion of a male Asian elephant further necessitates adequate security and emergency protocols to manage this highly social but sometimes aggressive animal.
- ❖ The physical location (near the EVZ's waste disposal site and animal exhibits and equipment) of the existing quarantine facilities.
- ❖ Flight of staff to more lucrative employment opportunities.

DIRECTIONS FOR CHANGE

A key component in the success and survival of any organization is its ability to develop, parlay and maintain an image which its stakeholders in the public domain and its Staff view as relevant and salient, with the activities conducted in its name contributing to the improved quality of life of its consumers or beneficiaries. Competition for the sophisticated, demanding, and often fickle attention of modern society is intense and multi-faceted thus requiring entities like the Emperor Valley Zoo, variously perceived as insignificant or a luxury, to mobilize extraordinary but limited resources to harness the goodwill of its various publics.

Worldwide, Zoos have radically modified, or moved away from, the sole display-oriented role of the early menagerie system and assumed a more active participation in environmental issues, especially as they relate to wildlife and habitat conservation. Indeed, it has been and continues to be expedient, financially and for the maintenance of popularity, for Zoo systems to embrace this ethic in light of their customers' increasing awareness of, and concern for the plight of endangered or threatened species. In the United States, for example, even those corporate entities most renowned for their environmentally-destructive practices, both at home and abroad, have attempted to cast their operations in a "greener" light, by extending their financial goodwill to organizations like Zoos.

The Emperor Valley Zoo is potentially well-positioned to become a principal agent of change in response to the attitude of the Trinidad and Tobago society towards wildlife and conservation issues. Trinidad alone plays host to over 100

species of mammals, 70 species of reptiles, and more than 600 species of butterflies. An interesting fact is that while Trinidad is home to 400 species of birds, **the entire land area of Canada, by comparison, boasts only 200 species of birds.** The bounty we enjoy in terms of species does not translate into equally adequate knowledge and understanding of these creatures with which we share a finite living space. Except for birds and butterflies, basic information, in the form of confirmed biological facts and taxonomic data, is still lacking on most wildlife including game and non-game mammals. Even less impressive is the still deeply ingrained, triple postures of fear, exploitation and cruel indifference we play in our relationship with wildlife.

It is therefore incumbent on the EVZ to seize the opportunity provided by the ongoing global trend of heightened environmental sensitivity to encourage our society's diverse constituencies – political, cultural, corporate, lay adults, and most critically, youth of elementary and primary school age – to treat with the non-human constituency, wildlife, from an educated, empathetic standpoint.

Needless to say, the complementary imperative for the Emperor Valley Zoo is to rally its human resources behind the important work of shaping the country's environmental values through renewed strategies to create attractive and exciting entertainment and education programmes. The increased commitment and goodwill of Staff towards the Zoo is dependent on the ZSTT Inc's. reciprocal commitment to them in the areas of professional enhancement and well-being on the job. +

STRATEGIC PRIORITIES

Organisational Image

Objectives

- ❖ To play a more assertive role in managing the perception of the EVZ among its various stakeholders: while Emperor Valley Zoo already enjoys a favourable rating among schools and the visiting public, it is necessary for the EVZ to engage in activities which allow the more skeptical or uninterested stakeholders (Government, for example) to view it as a professional, environmental resource and information centre rather than a luxury, or an entity of minor significance.

- ❖ Projection of the EVZ as a memorable entertainment experience even as it promotes and supports the cultural and natural heritage of Trinidad and Tobago.
- ❖ Promulgation of the EVZ, over the long term, as a valid, rewarding career opportunity and foremost research facility, specifically in the area on indigenous animal behaviour.
- ❖ To co-opt EVZ Staff in the endeavour to advance the image and goals of the Zoo in a professional manner (**see Human Resources and Public Education Outreach**).
- ❖ To collaborate more closely and effectively with local conservation-oriented NGOs, development agencies and regional and international Zoos.

Implementation Strategy

- ❖ Institution of a Public Relations section or department, on a contractual but sustained basis, to enhance, improve or establish ties of goodwill with the EVZ's diverse publics. Responsibilities should include timely releases and responses to the media relating to in-house Zoo business (acquisitions; captive collection loans or exchanges; breeding activities; education activities; environmental issues or crises, for example, the recent whale beaching and financial and conservation partnerships, to name a few); hosting of high-profile events such as balls, Curator lunches, Government ministerial tours of the Zoo's premises and programmes, joint seminars with political, financial, conservation and research interests on themes relevant to the Zoo's work and values; conceptualization and development of attractive, stimulating promotional materials – brochures, pamphlets, resumption of Morpho News magazine and regular updating of Trinizoo.com (**see Public Education Outreach**), active involvement in the establishment of a thriving Zoo Souvenir Shop which stocks stuffed representations on indigenous animals and other items which imprint the entertainment-cum-conservation image of the EVZ in the minds of its visitors, especially youngsters.
- ❖ Engagement in activities – for example, recycling, reusing and reducing EVZ waste matter, whether organic or inorganic – which complement its project conservation/ preservation image, simultaneously encouraging Zoo guests as they browse the collection to embrace such activities in their daily lives.

Human Resources

Objectives

- ❖ To begin immediate redress of the existing adversarial and tense relationship between management and staff of the EVZ.
- ❖ To develop a vision of the EVZ work environment as a potentially **viable and vital career option rather than a job** opportunity of last resort in the minds of Staff at all levels, nurturing a sense of pride and accomplishment in their contribution to the EVZ's role in society.
- ❖ To diligently pursue continuous and meaningful enhancement of the Emperor Valley Zoo's considerable base of skills at all levels, the long term goal being the promotion and maintenance of a professionally-skilled Staff.
- ❖ To persist in the effort to secure the reclassification of workers and a remuneration package (**now woefully inadequate**) commensurate with the high-risk, specialized nature of the duties and task conducted in a Zoological park.
- ❖ To foster a spirit of innovation and initiative among Staff members in carrying out their work in recognition of the commitments outlined in the vision and mission statements.
- ❖ To nurture the concept of self-help in Staff, for instance, in the development of in-house recreational facilities and programmes for themselves as a means of creating a sense of community and mutual co-operation within the work environment.

Implementation Strategy

- ❖ The appointment of specialized Human Resources (HR) personnel, on a contractual basis, with experience in conflict resolution; and ability to liaise effectively with management and staff while maintaining an independence of thought and opinion in approaching solutions to current and future problems and issues; and sensitivity to the fluid, unique work environment of a Zoo and its multiple functions as an entertainment, educational conservation centre.

While it may not be possible in the near future to ensure the permanent appointment of HR staff, it is necessary that those contracted for the job maintain a long term presence at the EVZ to establish trust and goodwill among Zoo management and staff who have a vested interest in the success of an HR department, and to ensure continuity in the programs and initiatives developed for and on behalf of EVZ personnel. **[Note: it is imperative that HR appointees NOT be construed as the mouthpieces or spokespersons for any party or constituency, whether management or staff, in the conduct of their work. Needless to say, the appearance of bias on the part of selected HR personnel will necessarily do further harm to the already strained management/ staff relationship].**

- ❖ The Human Resources department, in consultation with Management, should assume as an urgent priority continued research and procurement of educational opportunities, both locally and abroad, for Staff at all levels. These opportunities should run the gamut from short courses and seminars (in management, computer literacy,) to longer term diploma or degree programmes lasting a year or more in the natural, life and behavioural sciences.
- ❖ Staff should be encouraged to be on the lookout for, or take the initiative in seeking such opportunities for themselves (for example, through internet use). Certain Zookeepers should be selected to pursue programmes of study in specific areas -- for example, in Aquaria, Reptilia, Big Mammals -- in which they acquire comprehensive training or expertise rather than remaining generalists with a superficial knowledge of the animals in their care. Liaison with the members of the recently reconstituted Friends of the Zoo may be helpful in securing funding for advanced study and establishing professional or academic contacts for Staff members.
- ❖ Convening of a three or four-person Task Force comprising representatives from the ZSTT Inc's. Council, Management and Staff to treat with the CPO, SASC and the Government Personnel Department over the ongoing and vexing issues of employee reclassification and identification of specific Staff job descriptions in order to secure appropriate remuneration packages and terms and conditions of employment consistent with the nature of jobs performed. In many instances, the section "Other Related Duties" in the job specification of workers means that an employee categorised under a certain numerical range is requested to undertake the duties designated for another position which may be a higher numerical range without adequate or commensurate compensation: this has occurred and continues to occur in the areas of Zookeeping (classified lower than Dog Catchers),

ANIMAL ACQUISITION POLICY

This policy outlines the procedure and ethics that the Wildlife Reserves Singapore (WRS) and its subsidiary institutions : Singapore Zoo (SZG), Night Safari (NS) and Jurong BirdPark (JBP) will adhere to in its undertakings for acquisition of specimens for its animal collection.

WRS institutions will endeavour to ensure that the source of animals is confined to those born in captivity and this will be best achieved by direct zoo to zoo contact. This will not preclude the receipt of animals resulting from confiscation, rescues, donation or abandonment. It is recognized that there is a legitimate need to obtain animals from the wild for conservation breeding programs, education programs or basic biological studies. WRS institutions must be confident that such acquisitions will not have a deleterious effect upon the wild population.

1. The first priority is to acquire animals from other reputable zoological institutions. Animals acquired from other sources should be from reputable agencies approved by the relevant CITES regulating bodies.
2. Acquisition of animals shall conform to all applicable international conventions and agreements, and to national laws.
3. Acquisition of animals belonging to a species under an international breeding programme will be directed to relevant international studbook keepers for recommendation and assistance.
4. Acquisition of wild-born specimens belonging to species listed in Appendix CITES I, will be arranged via appropriate governmental agencies.
5. Prior to undertaking a transaction with new sources, a complete CV of the contact person, a company profile and a list of references comprising reputable zoological institutions, with which this source has undertaken transactions, should be submitted to WRS institutions for review and approval.
6. No dealings will be undertaken with agents having known previous local, state, federal or international convictions, or of known ill repute.
7. A review of animal dealers will be submitted to the Executive Director (ED) and CEO/WRS for approval. A copy of the review shall be given to the Animal Welfare & Ethics Committee, WRS.

ANIMAL RELOCATION POLICY

This policy outlines the procedure and ethics that the Wildlife Reserves Singapore (WRS) and its subsidiary institutions : Singapore Zoo (SZG), Night Safari (NS) and Jurong BirdPark (JBP) will adhere to in its undertakings for relocation of specimens from its animal collection.

1. Relocation of animals shall conform to all applicable international conventions and agreements, and to national laws.
2. Animals may be relocated by sale, exchange, loan or gift to reputable zoological institutions approved by the Executive Director (ED) SZG and Executive Director (ED) JBP.
3. Prior to approval, all recipient institutions must return a completed set of forms "REQUEST BY AN ORGANISATION TO RECEIVE ANIMALS FROM WILDLIFE RESERVES SINGAPORE" together with supporting documents, plans and diagrams.
4. Attempts shall be made to assure WRS institutions that recipient institutions will provide proper care and housing for the animals to be relocated. If perceived deficiencies exist, they shall be corrected to the satisfaction of WRS institutions prior to the movement of the animals.
5. For transactions arranged through new animal brokers, a complete CV of the contact person, a company profile and a list of references comprising zoological institutions, with which this dealer has undertaken transactions, should be submitted to WRS institutions for review and approval.
6. No dealings will be undertaken with agents having known previous local, state, federal or international convictions, or of known ill repute.
7. No animal will be released to private individuals, circuses, organisations dealing in similar forms of entertainment, or parties that allow trophy hunting of the animal.
8. No animal will be released to institutions that will use the animal for medical purposes or invasive research.
9. CITES Appendix I animals will not be sold for profit but offered as gifts or on a long-term breeding loan to reputable zoological institutions that contact WRS directly with such a request.
10. All animals leaving WRS institutions will be examined by veterinarians and necessary health certificates issued and endorsed.

Animals on the Move?

Thoughts of moving the Beijing Zoo to the city outskirts has ruffled a few feathers

Covering an area of 90 hectares, the Beijing Zoo is the third largest zoo in the world in terms of space, and receives 7 million visitors every year. Recently, a plan by the municipal government to move the 100 year-old zoo from downtown Beijing to its outskirts aroused wide concern from the public. At several of the forums held to discuss the issue, debate focused on the following aspects:

According to the municipal government, relocating the zoo aims to better protect public health and security, relax traffic pressure and improve the living conditions of animals.

Some people argue that the aforementioned reasons are groundless, believing that, with its halls and pavilions, the zoo itself serves as a cultural site and is a good leisure resort for people. In addition, the proper distribution of ancient structures and animal cages is conducive to their protection and in keeping with the natural scenery. Hence, relocation of the zoo will cause both emotional and cultural losses.



Some citizens complain of a lack of opportunity to voice their opinions on a plan that is closely related to their life.

According to the Chinese Association of Zoological Gardens, no less than 16 cities throughout the country are planning to move their zoos out of city centers for urban construction.

The arguments on the relocation of the Beijing Zoo are as follows:

It Should Be Moved

Guo Baodong (Deputy to the People's Congress of Beijing Municipality): The outbreak of the SARS epidemic in Beijing and bird flu in other parts of the country forced us to review the relations between people and animals. The Beijing Zoo, located in a densely populated area, poses a threat to public health because animal waste and wastewater are likely to be the cause of disease.

Mang Ping (scholar): Many cities are moving their zoos to locations with better natural conditions. By doing so, the living environment of animals will be improved and cross-infection of disease between people and animals avoided. For instance, monkeys

are likely to pass diseases to people. Besides, they require a larger place for living. Elephants are another example. They should live in wildlife parks.

Wang Song (research fellow of the Animal Institute of the Chinese Academy of Science): The method of permanently keeping animals in cages impedes their growth, weakens their reproduction ability and changes their native characteristics.

Relocation Is Unreasonable.

Fang Zhenning(critic): The view that a zoo should not be in a city's downtown area is groundless. The zoo in Tokyo is located in the city's center, which is surrounded by a science museum, an art university, a cultural hall and a painting hall. Locals regard it as one of the most important cultural facilities.

With ancient structures and exquisite brick carvings by its front gates, the Beijing Zoo is on the city's list of well-preserved cultural relics and provides precious materials for the study of China's architecture.

The ancient buildings and animal enclosures that are properly distributed are conducive to their protection. The buildings, together with an imperial garden in the zoo, provide locals a good place to spend their leisure time. It is said the relocation of the zoo is for the construction of a commercial center. In that case, the cultural value of the zoo will vanish.

Liu Nonglin (senior engineer of the Chinese Association of Zoological Garden): In many countries, zoos are located at the center of metropolises, like Washington, London, Sydney, Berlin, New York and Tokyo. None of these zoos is being moved to a larger place.

The size of a zoo cannot decide its quality and the living environment of animals. Without proper animal enclosures and ecological environment, as well as the knowledge about animals' living conditions, a larger size is useless.

Input is another big problem. The relocation of the Shenyang Zoo in Liaoning Province is a lesson. Its crane-breeding center that used to be the pride of locals was closed down after it was taken over by an individual who is reluctant to invest in the study of crane breeding.

Because of vested interests, real estate developers and the district where the zoo will be relocated are firm supporters of the relocation project.

Jia Yuanhua (professor at Beijing Jiaotong University): The relocation of the zoo, which will divert only a small number of automobiles, cannot effectively relax traffic tension of the roads nearby.

Zhang Shuyi (expert with the Animal Protection Institution of the Chinese Academy of Sciences): Animals may indeed pass on epidemics to humans. But it is far-fetched to use this as the reason for the zoo's relocation. As wild animals must receive numerous medical exams and injections to make them immune to diseases before entering the zoo, they can hardly pass on contagious diseases to people.

The Public Should Be Involved

Deng Yuwen (*Beijing Youth Daily*): It is the responsibility of experts to study whether the zoo should move or not. But what we are concerned about is the reason behind the relocation and a channel to air opinions.

If the zoo is moved to the outskirts, people may be reluctant to go there, because they have to spend more time and money. The current wildlife parks in Daxing and Badaling serve as examples. They seldom receive visitors due to their remote locations.

Children and youth favor the zoo most, where they can have access to foreign creatures and learn. If the zoo is relocated to a far place that is hard to reach, the aforementioned function of the zoo will disappear.

Besides, it is important to make clear the real purpose of the zoo's relocation. If it is for real estate development, for building a park without animals, or even for building a square or a shopping center under the pretext of improving animals' living environment, I'm afraid it will be hard for the decision-makers to justify the project to the public.

People know little about the plan and, up to now, no official has elaborated on this project to the public and no public hearing has been held. Even the manager of the zoo is unable to give out details. That's the reason why most people are disgruntled with the plan, which has much to do with the government's work style.

According to a recent decision of the State Council, any decision making that is closely related to people's lives should be made public. Forums, hearings and feasibility discussions should be made to solicit public opinions.

The plan for the zoo's relocation reveals that some officials are still dictatorial in making decisions, though they always pay lip service to guaranteeing citizens' rights to know facts and to participate in state affairs.

In modern times, making administrative decisions is not only the duty of the government, but also of citizens. Hong Kong is a good example in this field. For instance, a real estate developer wanted to requisition a patch of wetland and offered a high price for it. But he failed due to the disagreement of locals.

In a democratic society, citizens have the freedom to voice their opinions, which is also the norm to measure whether the government respects public opinions. Seen from this angle, the relocation of the zoo is not a simple matter.

TOP STORY

Zoo Director Fights Relocation Plan

By Galina Stolyarova
STAFF WRITER

The director of the St. Petersburg Zoo is locking horns with the City Culture Committee and the wife of Governor Vladimir Yakovlev over the future of his job - as well as that of the entire zoo.

At issue are plans by the Zoosad Fund - patronized by Yakovlev's wife, Irina Yakovleva - to relocate the 136-year-old zoo and its 2,000 animals to the more verdant environs of the Dolgoye Lake district in the far northwest of the city. The zoo is currently located on the central, urban Petrograd Side.

The Zoosad charitable fund was created by gubernatorial decree in August 1996 - two months after Yakovlev defeated the late Anatoly Sobchak for the city's top post - with the mission of drawing investment to the perpetually ailing zoo. Ivan Korneyev, who is barely able to pay salaries on an annual City Hall budget of 10 million rubles (\$36,000), was initially delighted by the fund's creation, although wary that zoo officials hadn't been consulted.

Ever since then, said Korneyev in an interview, the charitable foundation has been putting steady pressure on him and lodging allegations of financial mismanagement against him. Further compounding Korneyev's difficulties was the departure last year of former Culture Committee chief Vladimir P. Yakovlev (no relation to the governor), which drastically reduced the zoo director's political clout.

In February, Korneyev was given an ultimatum to improve the zoo's finances inside several months, after an earlier audit apparently revealed ill financial health. Then, last Wednesday, he got a phone call from the Culture Committee telling him he was being fired.

Korneyev and his supporters believe that the plan to oust him and move the zoo is part of a City Hall plan to clear the animal park off of land that would constitute a real estate gold mine.

But Culture Committee spokesperson Vasily Kazak insists that the axe over Korneyev's head is the result of incompetence and financial mismanagement.

current location and even import an elephant to make it, as he said at the time, a "real zoo."

Such an about face five years on has led some observers to point out a conflict of interest arising from Irina Yakovlev's tireless lobbying to move the zoo.

"The project is known to be very dear to Irina Yakovleva and opposed by Korneyev," said Leonid Romankov, head of the Legislative Assembly's culture and education committee.

"A new zoo would cost nearly a billion rubles to construct, and economic analysis shows the project is bankrupt."

Besides a critical lack of funding to build a new zoo - which even the Culture Committee's Kazak admits to - it may be the will of the people and the stubbornness of the zoo itself that will resist the move: In the past 136 years, there have been five attempts to move the zoo or close it down, and all have failed.

Furthermore, a poll of 2,000 visitors conducted by the zoo indicated more than 90 percent want the current zoo to remain, even if a new one is eventually built. And 83 percent said the money should simply be spent to refurbish the current zoo.



TRINIDAD AND TOBAGO

No. 12—1952

[L.S.]

I ASSENT,

H. E. RANCE,
Governor.

3rd April, 1952.

AN ORDINANCE for the incorporation of certain persons as
Trustees of the Zoological Society of Trinidad and Tobago

[5th April, 1952.]

Commence-
ment

WHEREAS there has been established in the Colony a Society known as the Zoological Society of Trinidad and Tobago (hereinafter called "the Society"):

And whereas Edward William Leach, Harry Vincent Mercer Metivier and Ralph Lloyd Gwatkin, all of the City of Port-of-Spain, have been appointed President, Senior Vice-President and Treasurer respectively of the Society:

(b) the advancement of Zoology and Animal Physiology, and it shall be lawful for the Incorporated Trustees to do all acts and things including the raising of funds for the purpose of carrying out the said objects or any of them.

5. Nothing in this Ordinance shall affect or be deemed to affect rights of Her Majesty, Her Heirs or Successors or of any bodies politic or corporate or any other persons except such as are mentioned or referred to in this Ordinance and those claiming by through, from or under them. Saving of rights

Passed in Council this twenty-first day of March, in the year of Our Lord one thousand nine hundred and fifty-two.

T. F. FARRELL
Clerk of the Council.

(M.P. 81789)

Maintenance and in the cases of the Zoo Receptionists (who can be classified as Cashiers).

- ❖ Establish the practice of scheduling periodic meetings between Staff and Management – moderated by Human Resource Personnel – to develop and discuss initiatives which the EVZ will pursue in keeping with its stated vision and mission. It is clear from personal interviews and meetings with Staff, for example, that several ideas related to the expansion of in-house recreational facilities and for the design and construction of new animal enclosures and exhibits have been conceptualised, but exist only in the heads of the Zookeeping and Maintenance Personnel who should be encouraged to present, and eventually, realize their concepts in consultation with Management.
- ❖ Establishment of an Employee Incentive Scheme or Programme to recognise and reward Staff for demonstrating innovation and initiative on the job in order to fuel motivation and willingness to improve the quality of life for the animals in their charge and the general work ambience.
- ❖ Consideration of an Employee Health Plan – inclusive of injury, sickness and death – into which Staff can buy.
- ❖ Formulation of a committee of Staff members from all sectors to develop, implement and maintain an annual schedule of recreational activities for employees which take into consideration their age and interests. The cross and multidisciplinary nature of the EVZ's work as well as the support and cooperation required in the high risk environment of a Zoo necessitate the maintenance of camaraderie and harmonious relationships throughout Staff ranks, an ideal which may be partially realised through efforts to increase after-work casual or informal activities which bring Staff together.

Public Education Outreach

Objectives

- ❖ Pursuit of a more proactive, creative and co-coordinated approach to the EVZ's education function.
- ❖ Promotion of the EVZ as a viable outdoor "living" classroom and laboratory thus providing students with an out-of-class, hands-on learning experience in support of the more theoretical in-class life science curriculum during regular school hours.

- ❖ Co-option of the Zoo's in-house entertainment factor into efforts to instill a conservation/ preservation ethic into targeted audiences, specifically but not exclusively, elementary and primary school students.
- ❖ Mount an aggressive, consistent Zoo education campaign through the print and electronic media.
- ❖ Reactivation and expansion of the newsletter **Morpho** with a view towards its society-wide distribution, particularly in the school system, government agencies which have a conservation and/ or wildlife orientation (eg. the Institute of Marine Affairs, the EMA, Wildlife Section), and local NGOs (CRESTT, Field Naturalists' Club, Asa Wright Nature Centre). Consideration should also be given to the inclusion of **Morpho** on the trinizoo.com website where it will be updated on a timely and regular basis.
- ❖ Development of bi-annual programmes, with the assistance of Zookeeping Staff, to highlight specific conservation issues and/ or crises as they relate to the status or fate of local faunal communities and species as well as the ecosystems of which they are part.
- ❖ Establishment of in-house audio/ visual capability as an integral component of an expanded, relocated library facility which is more accommodating to elementary, primary and secondary schools, university students and the wider public for research projects, book and magazine loans, and internet access on computers which are user friendly.
- ❖ Formation of creative partnerships with local arts and entertainment personalities (Paul Keenes Douglas, Ian Ali) to establish in-house initiatives (short plays, folkloric stories) aimed at fostering or rekindling awareness – wrapped in an entertainment package for EVZ visitors – of the contribution and intrinsic value of intrinsic value indigenous fauna of Trinidad and Tobago's cultural and natural heritage.
- ❖ Introduction of a more creative, hands-on use of Information Technology within the Zoo to impart information to its various publics (**see Information Technology**).

Implementation Strategy

- ❖ A suitably qualified Zoo Educator, in conjunction with the Zookeeping and Public Relations sectors, should be instrumental players in the bid to encourage citizenry to view the EVZ as a vital and strategic environmental resource and conservation centre for information and research on regional and indigenous species.
- ❖ Establishment of partnerships with teachers of life science classes or courses at all educational levels, the goal being to expose them to environmental themes and issues which they will, in turn, utilize in the development or enhancement of environmental education curricula at their respective institutions. By extension, students of these schools may be encouraged to participate in projects or programmes which the Zoo initiates, for example, bi-annual or annual Adopt-A-Species campaigns to focus on the plight of the Pawi, Blue and Gold Macaw, Ocelots, Howler Monkeys and other local species whose life histories, diet, breeding and behavioural patterns, and status in the wild are mostly obscure to the average citizen and student, or are the stuff of hear-say or legend in the absence of accurate scientific studies and data.
- ❖ Integral to the success of the foregoing strategy is the ability of the Zookeeping Staff to access and maintain a continuously updated base of knowledge which adequately equips them to contribute meaningfully to the process of Zoo Education. Thus part of the duties of Zookeeping Staff is the attendance of regularly scheduled in-house workshops chaired by the appointed Zoo Education Coordinator.
- ❖ Resumption of liaison with both the print and electronic media to raise awareness of the value and role of the Zoo and its work. Towards this end, discussions or contact with the news or features editors of the daily newspapers should be pursued for the purpose of establishing regular columns or a weekly or bi-monthly **Zoo Corner** which the Zoo Education Coordinator formulates and manages to highlight the EVZ's programmes and concerns. In addition, radio and television spots should be sought in support of prospective Zoo initiatives like Adopt-A-Species, especially in prime time slots, for example before hourly news programmes or updates and at commercial breaks during popular radio and television programmes. Appearances on variety or public interest programmes like **Morning Edition** or **Community Dateline** with opportunity to display animals "on the air" should also be arranged periodically.
- ❖ Staging of quarterly or bi-annual lecture series, preferably at the Zoo, in which professionals from organizations such as the Caribbean Forest Conservation, Field Naturalists' Club Centre for the Rescue of

Endangered Species of Trinidad and Tobago, Asa Wright Nature Centre, Nature Seekers Incorporated, the Wildlife Section, the Botanical Gardens, Environment Tobago, the Environmental Management Authority, the Institute of Marine Affairs and other environment or conservation-oriented agencies are invited to speak to Zoo personnel and the wider public about their experiences, research and other work in the environment in Trinidad and Tobago and the region.

- ❖ Further collaboration with Media Works Ltd. and other television production companies for the development of additional documentaries for the promotion of the EVZ, especially as it embarks upon new ventures, whether on an individual or collaborative basis.
- ❖ Addressing the feasibility of developing a summer (July/ August) Zoo camp during which elementary and primary scholars engage in activities designed to continue their familiarization with local and regional wildlife (both flora and fauna). These activities can take the form of art projects, essay competitions, talks with zookeepers, Petting Zoo opportunities, puppet shows and **Story Time** in the library or in an appropriate outdoor area within the Zoo.
- ❖ To enlist, where feasible, the assistance (in cash or in kind) of empathetic corporate citizens in the effort to implement the foregoing activities.

Information Technology

Objectives

- ❖ To review Information Technology needs.
- ❖ The EVZ is a small, but complex institution with diverse operations requiring the constant collection, storage, monitoring and appraisal of data which can be easily retrieved. Therefore a comprehensive review of its IT capacity should be undertaken in order to identify those areas which need upgrading.
- ❖ To involve Staff continuously at all levels in the effective incorporation of IT into the Zoo's operations.
- ❖ To identify the potential impact of such technological introduction and change on the EVZ, for example, the means by which work is done (data keeping and management), the skills required to do that work, the thought

processes or culture which need to be nurtured to accommodate an IT setting, and performance criteria for personnel.

- ❖ To formulate strategies to address this impact.

Implementation Strategy

- ❖ Expansion of the EVZ's information technology (IT) capability including hardware, software, other information technology appliances and its telecommunications infrastructure in keeping with the 1998 IT Policy Statement of the Ministry of Public Administration and Information that "the onus of [IT] project identification, justification, planning, implementation and subsequent ownership must lie with an be driven by the individual Public Service Organization." This can be done with the assistance of an IT systems consultant on a short-term contract basis. It may be necessary to maintain such expertise over the long term depending on the nature of the IT programmes which the EVZ eventually undertakes in order to ensure their effective functioning and continuity.
- ❖ It is incumbent on Management to ensure that the training of Staff in IT and the upgrading of relevant skills in this field are conducted on a continuous basis. Areas in which information, now partially or entirely filed manually, should be stored in a computerized database system are animal records (including veterinary reports and mortality causes at the Zoo by species), library records, visitor attendance records, income and expenditure and Society membership. **It is imperative that Staff morale and motivation are mobilized in support of this far-reaching initiative which should, therefore, be closely aligned to the Human Resource Management and development process.**
- ❖ The EVZ's relevance is also contingent on its ability to access new and updated information from pertinent sources worldwide, and to have its data be accessible as well. Thus it should avail itself of opportunities to liaise electronically with resource banks such as the International Species Information System (ISIS) in which it can register its own species acquisitions, dispositions, donations, inventory reports, and breeding loan programmes while being able to research the profiles of other Zoo park in these areas.
- ❖ In the effort to promulgate the Zoo as an outdoor or "living classroom", the EVZ, in keeping with its **Public Education Outreach** strategy should look into the feasibility of installing computerized information kiosks at animal exhibits from which visitors can retrieve information about a particular species – its life history, status in the wild, diet, range and other behavioural data.

Animal Collection

Objectives

- ❖ To rationalize the EVZ's policy of animal acquisition and disposition.
- ❖ To consolidate the Captive Breeding programme.
- ❖ To focus on the display of local and regional fauna.
- ❖ To optimize the use of the limited space available for the collection in light of the ongoing impasse between the EVZ and other interests over the former's bid to acquire land to the west of the existing Zoo premises (see **Physical Development and Infrastructure**).
- ❖ To adopt more creative approaches to the architecture and design of enclosures in order to enhance the quality of life of captive animals and to provide a stimulating learning experience for visitors.
- ❖ To reinstitute and expand Curator-hosted in-house workshops for Zookeeping Staff on animal husbandry operations and techniques.
- ❖ To review the nutritional requirements of all animals including vitamin supplementation.
- ❖ Relocation, or the more effective isolation of the existing quarantine facilities.
- ❖ Refurbishment of Zoo kitchen facilities to improve the delivery of dietary needs of animals while ensuring a better working environment for staff involved in meal preparation.

Implementation Strategy

- ❖ Conduct a comprehensive audit of the animals on exhibit in order to obtain their genetic and demographic profiles to determine those which are over represented numerically and genetically. This initiative will assist in the bid to develop proper record keeping of all animals in the collection while ensuring that viable, interesting populations of captive animals are maintained.
- ❖ The already significant vegetative cover and growth within the Zoo should be increased and incorporated into the plans to establish more natural

habitat-styled enclosures for all animals, the goal being to replicate as closely as possible the ecosystem or ecological niche in which the now captive species would be found in the wild. Consultation or partnerships with the Wildlife Section, Forestry Division and the Botanical Gardens may be instrumental in the successful implementation of this initiative.

- ❖ Motivating 'keepers to adopt a more holistic approach to their job through the enlistment of their efforts to develop healthy interactions with, and an increased knowledge of, animals in their care: activities to achieve this goal may include routine, non-invasive testing of animals for disease (for example faecal analyses), familiarisation with the natural history of animals to be used improving the care they receive in captivity, food presentation and behavioural stimulation for the offset or relief of boredom.
- ❖ The Collection Planning Committee should establish carefully formulated criteria to determine what species can be added to the existing collection without compromising the already limited space, quality of life of the other resident captive animals, safety of Staff and the effective upkeep and well-being of the animals being considered for inclusion in the collection.
- ❖ Comprehensive review of stalled release projects (for example, the Ocelot programme) and the efforts to secure breeding partners for the Pawi and the Brazilian Otter in support of the EVZ's Captive Breeding projects

SCIENCE AND RESEARCH

Objectives

- ❖ To collect and store baseline data on captive animals to advance the goal of establishing the EVZ as a leading centre of environmental information on indigenous fauna.
- ❖ To encourage Zookeepers to participate in this venture, and over the long term, work with Zoo Staff in the preparation and submission project research for publication.
- ❖ To be more proactive in identifying research areas, both in-situ and ex-situ, which are pertinent to the development of the Zoo.

- ❖ To continue and expand cooperation between Zoo Staff and outside researchers, for example, the University of the West Indies, other institutions and individuals.
- ❖ To identify sources of funding for Zoo research with the active assistance of the ZSTT Inc. Council and Friends of the Zoo.
- ❖ To collaborate and network with other Zoos in order to keep abreast of research trends.

Implementation Strategy

- ❖ The EVZ presents an ideal opportunity for scientific study to be conducted on captive animals, the collated data subsequently used to enhance animal husbandry operations and conservation efforts. It is therefore incumbent on Zoo Staff, specifically Zookeepers, to undertake at the minimum basic research projects: for example, toll of parasitism on animals in captivity; dietary needs of animals in captivity as opposed to their needs in the wild and how this might affect reproductive capabilities; observation and analysis of the socialization patterns of animals to determine which species can share living space leading to an enhanced quality of life for captive individuals while providing an exciting entertainment experience for the visiting public; establishment of the ways in which animals use space available to them in their respective enclosures.
- ❖ Appointment of a Research Officer as part of a research team or Committee to identify and plan the Zoo's research trajectories, both in-situ and ex-situ and further exploring the feasibility and relevance of pursuing science and research partnerships with local and international organisations.

Physical Development and Infrastructure

Objectives

- ❖ To address the critical problem of space shortage on the existing Zoo compound.
- ❖ To upgrade the EVZ to international standards through the addition or refurbishment of critical facilities.

- ❖ To review and restructure the spatial organisation and character of the EVZ in order to reflect the expanded purview and functions of the modern Zoo, and to conduct surveys on the visiting public's awareness and appreciation of such changes.

Implementation Strategy

- ❖ Establishment of a Task Force of two or three respected public figures with proven negotiating skills to act on behalf of the EVZ with the aim of reactivating and effecting its expansion plans on land to the west of the existing Zoo premises. Such plans, lodged at the Administrative Department, are already well documented in the format of a Five Year Plan (1991 – 1995) and speak to the strong commitment to the well-being of Staff, and the welfare of the EVZ's living collections by ensuring they are presented in naturalistic settings which encourage the animals' natural behaviours in order to attract, entertain and educate guests. In keeping with the multi-disciplinary nature of a Zoo, this commitment is further linked to an acknowledgement of the country's historical estate plantation environment as a positive contributor to the wildlife heritage of this country: hence the outlined plans for the recreation of a cocoa estate in which botany education, plant propagation and a sanctuary for small mammals, birds and reptiles will be hosted.
- ❖ Rationalisation of the present compound's spatial organisation to accommodate critical infrastructural changes or refurbishment while the outcome of the Zoo Expansion Task Force's efforts are pending. The ZSTT Inc. and Management should consult on the development of a list of priorities: for example, improved security at or the redesign of the cashiers' booth to accommodate bullet proofing, an alarm system and a protected system of money collection; completion of Vet Block and improvement of the Quarantine facilities; increased sheltered areas for visitors to view animals collections in inclement weather, addition of picnic spots and a visitors' orientation area to encourage guests to stay for longer periods at the Zoo and a facility for the hosting of Zoo Education sessions for zookeepers, workshops/ lectures and audio/ visual presentations, and other educational events for both Staff and visitors.

ORGANISATIONAL CHART

ZOOLOGICAL SOCIETY OF TRINIDAD & TOBAGO INC.



FINANCIAL STATEMENTS

OF

ZOOLOGICAL SOCIETY OF TRINIDAD & TOBAGO

YEAR ENDED 30TH SEPTEMBER, 2000

Ralph C. Knights & Co.

Chartered Accountants

ZOOLOGICAL SOCIETY OF TRINIDAD & TOBAGO

FINANCIAL STATEMENTS YEAR ENDED 30TH SEPTEMBER, 2000

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RALPH C. KNIGHTS & CO
CHARTERED ACCOUNTANTS

Rockly Vale, Scarborough, Tobago WI
Phone/Fax 1 (809)639-4157

AUDITOR'S REPORT

ZOOLOGICAL SOCIETY OF TRINIDAD & TOBAGO

We have examined the Balance Sheet of Zoological Society of Trinidad & Tobago and the related Income and Expenditure Statement and Cash Flow Statement for the year ended 30th September, 2000 and have obtained all the information and explanations which we have required having regard to matters referred to in the following paragraphs.

As is usual with many organisations of similar size and type of operations it is not feasible for the organisation to operate a complete system of internal control as there are no practical audit procedures which could be performed to determine the probable effect of this limitation on the financial statements.

In our opinion and according to the best of our information and the explanations given to us and as shown by the ~~of the~~ books of the business, the balance sheet is properly drawn up so as to exhibit a true and correct view of the state of the organisation affairs as at 30th September, 2000 and the related financial statements present the results of its operations and the changes in its financial position for the year then ended, in accordance with approved Auditing Standards.



RALPH C. KNIGHTS & COMPANY
CHARTERED ACCOUNTANTS

18TH MAY, 2001
PORT OF SPAIN

BALANCE SHEET

30TH SEPTEMBER, 2000

FIXED ASSETS

| | COST/ VALUATION | ACCUM DEPREC | 2000 | 1999 ✓ |
|--------------------------------|--------------------|-----------------|-------------|-----------|
| Building , Fences and Cages | 3,519,894 ✓ | 875,478 ✓ | 2,644,416 ✓ | 2,698,383 |
| Plant & Equipment | 324,258 ✓ | 267,086 ✓ | 57,172 ✓ | 69,358 |
| Furniture & Fixtures | 151,609 ✓ | 115,291 ✓ | 36,318 ✓ | 48,424 |
| Office Equipment | 80,921 ✓ | 52,303 ✓ | 28,618 ✓ | 37,159 |
| Motor Vehicles | 280,505 ✓ | 166,818 ✓ | 113,688 ✓ | 10,519 |
| • Group A | 28,370 ✓ | 2,837 ✓ | 25,533 ✓ | 24,860 |
| • Other Minor Equipments | 109,612 ✓ | 27,403 ✓ | 82,209 ✓ | 88,919 |
| | 4,495,170 | 1,507,216 | 2,987,954 ✓ | 2,977,622 |
| | 871,538 ✓ | 181,711 ✓ | 689,827 ✓ | 686,962 |

Development Programm

CURRENT ASSETS

| | | | | |
|---------------------|--------------------------|--|-----------|---------|
| Accounts Receivable | | | 37,774 ✓ | 42,770 |
| Cash in Hand | | | 2,422 ✓ | 2,422 |
| Cash at Bank | 11022 (113926.67); 11021 | | 233,261 ✓ | 236,408 |
| | | | 273,457 | 281,600 |

CURRENT LIABILITIES

| | | | | |
|------------------|--|--|----------|---------|
| Accounts Payable | | | 61,665 ✓ | 49,058 |
| | | | 61,665 | 49,058 |
| | | | 211,792 | 232,542 |

WORKING CAPITAL

| | | |
|--|-------------|-----------|
| | 3,889,573 ✓ | 3,897,126 |
|--|-------------|-----------|

FINANCED BY:

ACCUMULATED FUND

| | | | |
|------------------------------|--|-------------|-----------|
| Balance at beginning of year | | 196,936 | (8,915) |
| Surplus/(Deficit) for year | | 42,004 | 205,852 |
| | | 238,940 ✓ | 196,937 |
| Balance at the end of year | | 2,901,117 ✓ | 2,901,117 |
| CAPITAL RESERVE | | 718,253 ✓ | 794,901 |
| CAPITAL GRANT | | 27,091 ✓ | - |
| CINCINNATI ZOO FUND | | 4,172 ✓ | 4,172 |
| EDUCATION FUND | | 3,889,573 | 3,897,126 |

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO

INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 30TH SEPTEMBER, 2000

| | 2000 | 1999 |
|---|-------------|-----------|
| INCOME | | |
| ----- | | |
| Gate Receipts | 519,672 ✓ | 529,345 |
| Subscriptions/Donations | 77,918 ✓ | 101,096 |
| Government Grant - Subvention | 2,318,251 ✓ | 2,192,311 |
| Other Income | 19,761 ✓ | 16,513 |
| Capital Grant | 76,648 ✓ | 60,273 |
| Souvenir Sales | 386 ✓ | 9,426 |
| Rent | 27,736 ✓ | 16,275 |
| Bank Interest - Development Program | 8,659 ✓ | 8,403 |
| | ----- | ----- |
| | 3,049,031 | 2,933,641 |
| | ----- | ----- |
| LESS EXPENDITURE | | |
| ----- | | |
| Salaries and Wages Inc NI Employer | 1,553,300 | 1,509,723 |
| Transport, Freight | 1,187 | 22,837 |
| Telephone & Electricity | 91,214 | 86,335 |
| Audit & Accounting Fees | 7,200 | 6,000 |
| Office Supplies, Advertising etc. | 16,489 | 27,199 |
| Professional Fees | 4,500 | 2,100 |
| Materials Supplies, Food and Medicine | 307,178 | 262,505 |
| Repairs and Maintenance - Motor Vehicle | 31,697 | 36,659 |
| Travelling | 16,475 | 21,256 |
| Training | 4,000 | - |
| Repairs & Maintenance - Building | 200,384 | 102,379 |
| General Insurance | 34,317 | 31,001 |
| Expenses | 21,359 | 26,614 |
| Interest & Bank Charges | 1,243 | 1,016 |
| Consultant Fee | 253,177 | 275,732 |
| Computer Software | 5,300 | - |
| Books/Periodicals | 17,382 | 18,892 |
| Rates & Taxes | 160,524 | 145,821 |
| Severance Pay | - | 12,651 |
| Promotion & Publishing | 12,554 | 18,363 |
| Amortisation - Development Programme | 76,648 | 60,237 |
| Depreciation | 162,807 | 73,775 |
| Uniforms | 28,093 | 23,170 |
| | ----- | ----- |
| | 3,007,027 | 2,764,264 |
| | ----- | ----- |
| NET PROFIT/LOSS | 42,004 | 169,377 |
| Previous Year Adjustment | - | 36,475 |
| | ----- | ----- |
| SURPLUS/(DEFICIT) FOR YEAR TRANSFERRED TO ACCUMULATED FUND | 42,004 | 205,852 |
| | ===== | ===== |

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO

CASH FLOW STATEMENT

30TH SEPTEMBER, 2000

| | 2000 | 1999 |
|--|-----------|-----------|
| CASH FLOW FROM OPERATING ACTIVITIES | | |
| NET PROFIT | 42,004 | 169,377 |
| PREVIOUS YEAR ADJUSTMENT | - | 36,475 |
| | 42,004 | 205,852 |
| ADJUSTMENT FOR ITEMS NOT INVOLVING MOVEMENT OF FUNDS | | |
| DEPRECIATION | 162,806 | 73,775 |
| AMORTISATION - DEVELOPMENT PROGRAMME | 76,648 | 60,237 |
| | 239,454 | 134,012 |
| OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES | 281,458 | 339,864 |
| ACCOUNTS RECEIVABLE | 4,996 | 274,230 |
| ACCOUNTS PAYABLE | 12,607 | (416,702) |
| | 17,603 | (142,472) |
| CASH GENERATED FROM OPERATIONS | 299,061 | 197,392 |
| CASH FLOW FROM INVESTING ACTIVITIES | | |
| ACQUISITION OF FIXED ASSETS | (252,652) | (504,003) |
| | 46,409 | (306,611) |
| CASH FLOW FROM FINANCING ACTIVITIES | | |
| CAPITAL GRANT | (76,648) | (60,273) |
| CINCINNATI ZOO FUND | 27,091 | - |
| NET DECREASE IN CASH AND CASH EQUIVALENT | (3,148) | (366,884) |
| CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD | 238,832 | 605,716 |
| CASH AND CASH EQUIVALENTS AT END OF PERIOD | 235,684 | 238,832 |

ZOOLOGICAL SOCIETY OF TRINIDAD & TOBAGO

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED 30TH SEPTEMBER, 2000

(1) INCORPORATION AND PRINCIPAL TRADING ACTIVITY

The Society was incorporated by Ordinance 12 of 1952. Its principal was the operation of the Emperor Valley Zoo.

(2) REPORTING CURRENCY

These Financial Statements are expressed in Trinidad and Tobago dollars.

(3) ACCOUNTING POLICES

(a) FIXED ASSETS

Fixed Assets and depreciation are stated at cost except buildings, fences and cages. The depreciation rates and methods used are as follows:

| | <u>METHOD</u> | <u>% PER ANNUM</u> |
|-----------------------|------------------|--------------------|
| HEAVY EQUIPMENT | REDUCING BALANCE | 25.0% ✓ |
| FURNITURE & EQUIPMENT | REDUCING BALANCE | 25.0% 15% ✓ |
| OFFICE EQUIPMENT | REDUCING BALANCE | 25.0% 10% ✓ |
| MOTOR VEHICLE | REDUCING BALANCE | 25.0% ✓ |
| GROUP A | REDUCING BALANCE | 10.0% ✓ |

(4) The animal exhibits at the Zoo valued by the curator are not reflected in these financial statements.

ZOOLOGICAL SOCIETY OF TRINIDAD & TOBAGO

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED 30TH SEPTEMBER, 2000

(5) **CHANGES IN ACCOUNTING POLICES**

TREATMENT OF CAPITAL GRANTS

Prior to 1995 amounts received in respect of Government Capital Grants were transferred to revenue over a two (2) years period. Effective January 1995 the policy was changed in keeping with the treatment of Government Grants as stipulated in the statement of standard accounting practice namely:-

- treating the amount of the grants as a deferred credit with a portion being transferred to Revenue annually, such portion being equivalent to the annual depreciation charge on the respective assets for the year.

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30TH SEPTEMBER 2001

RAMNARINE THOMSON & CO
CHARTERED ACCOUNTANTS

MARAJ AIR CONDITIONING LIMITED

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2001.**

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Ramnarine Thomson & Co.

Chartered Accountants

Upper Level, West Wing, Centre Pointe Mall,
Ramsaran Street, Chaguanas, Trinidad, W.I.

Tel./Fax:
665-1707


REPORT OF THE AUDITORS' TO THE MEMBERS OF ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO

We have examined the balance sheet of Zoological Society of Trinidad and Tobago as at 30th September 2001 and the related income and expenditure and cash flow statement for the year then ended as set out on pages 3 to 7. These financial statements are the responsibility of the society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with international standards on auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material mis-statement. An audit includes examining, on a test basis, evidence supporting the amounts in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In common with many businesses of similar operations, the Society's system of internal control is dependent upon close involvement of the management. We have accepted assurances from the management that the Society's transactions have been reflected in the records.

Subject to the foregoing, in our opinion, the financial statements present fairly, in all material respects, the financial position of the society as at 30th September, 2001 and the results of its operations and cash flow for the year then ended in accordance with international accounting standards adopted by The Institute of Chartered Accountants of Trinidad and Tobago.


CHARTERED ACCOUNTANTS
CHAGUANAS, TRINIDAD

November 27, 2002

**ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30TH SEPTEMBER 2001**

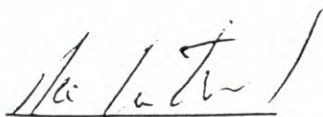
| | 2001 | 2000 |
|---|-------------------|--------------------|
| <u>INCOME</u> | | |
| Gate Receipts | 541,845 | 519,672 |
| Subscriptions and donations | 34,468 | 77,918 |
| Government Grant - Subvention | 2,575,842 | 2,318,251 |
| Other Income | - | 19,761 |
| Capital Grant | 68,983 | 76,648 |
| Souvenir Sales | 645 | 386 |
| Rent | 25,200 | 27,736 |
| Bank Interest | 11,558 | 8,659 |
| | <u>3,258,541</u> | <u>3,049,031</u> |
| <u>LESS EXPENDITURE</u> | | |
| Amortisation - Development programme | 68,983 | 76,648 |
| Audit and Accounting fees | 15,000 | 7,200 |
| Books/ periodicals | 12,203 | 17,382 |
| Computer software | - | 5,300 |
| Consultant fees | 254,644 | 253,177 |
| Depreciation | 133,576 | 162,807 |
| General Insurance | 38,199 | 34,317 |
| Group health | 598 | - |
| Interest and bank charges | 601 | 1,243 |
| Loss on disposal of asset | 5,469 | - |
| Material supplies, food and medicine | 326,576 | 307,178 |
| Miscellaneous expenses | 21,511 | 21,359 |
| Office supplies, advertising | 17,204 | 16,489 |
| Professional fees | - | 4,500 |
| Promotion and publishing | 7,346 | 12,554 |
| Rates and taxes | 144,191 | 160,524 |
| Repairs and maintenance - motor vehicle | 24,829 | 31,697 |
| Repairs and maintenance - building | 154,192 | 200,384 |
| Salaries and wages | 2,086,019 | 1,553,300 |
| Telephone and electricity | 88,653 | 91,214 |
| Training | - | 4,000 |
| Transport, freight | 2,334 | 1,187 |
| Travelling | 20,731 | 16,475 |
| Uniforms | 34,067 | 28,093 |
| | <u>3,456,926</u> | <u>3,007,028</u> |
| Net (loss)/profit | (198,385) | 42,003 |
| Deficit/Surplus for the year transferred to the Accumulated fund | <u>\$ 198,385</u> | <u>\$ (42,003)</u> |

The notes on pages 6 and 7 form an integral part of these financial statements.

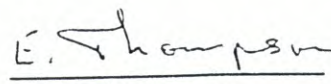
ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO
 BALANCE SHEET AS 30TH SEPTEMBER 2001

| | Notes | 2001 | 2000 |
|--------------------------------|-------|--------------|--------------|
| CURRENT ASSETS | | | |
| Cash in hand | | 5,699 | 2,422 |
| Cash at bank | | 104,837 | 233,261 |
| Accounts receivable | | 138,099 | 37,774 |
| | | 248,635 | 273,457 |
| CURRENT LIABILITIES | | | |
| Bank Overdraft | | 58,045 | - |
| Accounts Payable | | 270,875 | 61,665 |
| | | 328,920 | 61,665 |
| WORKING CAPITAL DEFICIT | | (80,285) | 211,792 |
| FIXED ASSETS | 2b, 3 | 3,689,683 | 3,677,781 |
| TOTAL NET ASSETS | | \$ 3,609,398 | \$ 3,889,573 |
| FINANCED BY: | | | |
| Accumulated fund | 4 | 40,555 | 238,940 |
| Capital Reserve | | 2,901,117 | 2,901,117 |
| Capital Grant | | 649,270 | 718,253 |
| Cincinnati Zoo Fund | | 14,284 | 27,091 |
| Education Fund | | 4,172 | 4,172 |
| | | \$ 3,609,398 | \$ 3,889,573 |

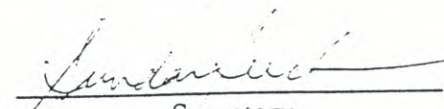
The notes on pages 6 and 7 form an integral part of these financial statements.



 President



 Treasurer



 Secretary

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30TH SEPTEMBER, 2001

| | 2001 | 2000 |
|---|------------------|-------------------|
| Operating Activities | | |
| Net (loss)/profit | (198,385) | 42,003 |
| Adjustments for: | | |
| Loss on disposal of asset | 5,469 | - |
| Depreciation | 133,576 | 162,806 |
| Amortisation - Development programme | 68,983 | 76,648 |
| Operating profit before changes in working capital | <u>9,643</u> | <u>281,457</u> |
| Changes in Working Capital | | |
| Accounts Receivable | (100,325) | 4,996 |
| Accounts Payable | 209,210 | 12,607 |
| | <u>108,885</u> | <u>17,603</u> |
| Financing Activities | | |
| Capital grant | (68,983) | (76,648) |
| Cincinnati Zoo Fund | (12,807) | 27,091 |
| Cash used in financing activities | <u>(81,790)</u> | <u>(49,557)</u> |
| Investing activities | | |
| Purchase of fixed assets | (219,930) | (252,652) |
| Cash used in investing activities | <u>(219,930)</u> | <u>(252,652)</u> |
| Net decrease in cash and cash equivalents | (183,192) | (3,149) |
| Cash and cash equivalents at the beginning of period | 235,683 | 238,832 |
| Net cash and cash equivalents at the end of period | <u>\$ 52,491</u> | <u>\$ 235,683</u> |
| Represented by: | | |
| Bank Overdraft | (58,045) | - |
| Cash on hand | 110,536 | 235,683 |
| | <u>\$ 52,491</u> | <u>\$ 235,683</u> |

The notes on pages 6 and 7 form an integral part of these financial statements.

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO

NOTES TO THE FINANCIAL STATEMENTS AS AT 30TH SEPTEMBER, 2001.

1. Incorporation and principal activity

The Society was incorporated by Ordinance 12 of 1952. Its principal activity was the operation of the Emperor Valley Zoo.

2. Statement of accounting policies

a) Basis of accounting

These financial statements have been prepared on the historical cost convention and no account has been taken of the effects of inflation.

b) Fixed Assets

Fixed assets are stated at historical cost, except for building, fences and cages. Depreciation is provided on the reducing balance basis at varying rates, which are sufficient to write off the cost of the assets over their estimated useful lives.

The rates charged are as follows:

| | | |
|-------------------------|---|--------|
| Heavy equipment | - | 25 % |
| Furniture and equipment | - | 25 % |
| Office equipment | - | 25 % |
| Motor Vehicle | - | 25.5 % |
| Group A | - | 10 % |

The animal exhibits at the Zoo valued by the curator are not reflected in these financial statements.

c) Reporting Currency

These financial statements are expressed in Trinidad and Tobago dollars.

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO

NOTES TO THE FINANCIAL STATEMENTS
AS AT 30TH SEPTEMBER, 2001
(continued)

3 Fixed Assets

| | Cost/ Valuation | Depreciation/ Amortisation | Written down value | |
|-------------------------------|---------------------|-------------------------------|---------------------|---------------------|
| | | | 2001 | 2000 |
| Building, fences and cages | 3,519,894 | 928,367 | 2,591,527 | 2,644,416 |
| Plant and equipment | 377,613 | 281,379 | 96,234 | 57,172 |
| Furniture and fixtures | 156,465 | 124,370 | 32,095 | 36,318 |
| Office equipment | 87,416 | 59,457 | 27,959 | 28,618 |
| Motor vehicles | 335,416 | 130,341 | 205,075 | 113,688 |
| Group A | 28,370 | 5,390 | 22,980 | 25,533 |
| Minor equipment | 140,925 | 47,956 | 92,969 | 82,209 |
| | <u>4,646,099</u> | <u>1,577,260</u> | <u>3,068,839</u> | <u>2,987,954</u> |
| Development Programme | <u>871,538</u> | <u>250,694</u> | <u>620,844</u> | <u>689,827</u> |
| | <u>\$ 5,517,637</u> | <u>\$ 1,827,954</u> | <u>\$ 3,689,683</u> | <u>\$ 3,677,781</u> |

4 Accumulated Fund

| | 2001 | 2000 |
|--------------------------------------|------------------|-------------------|
| Balance at the beginning of the year | 238,940 | 196,937 |
| (Deficit)/ Surplus for the year | <u>(198,385)</u> | <u>42,003</u> |
| Balance at the end of the year | <u>\$ 40,555</u> | <u>\$ 238,940</u> |

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO

**AUDITORS' REPORT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30TH SEPTEMBER 2002**

**RAMNARINE THOMSON & CO
CHARTERED ACCOUNTANTS**

**ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
30TH SEPTEMBER 2002**

3 PREMISES AND EQUIPMENT

| | Building Fencing & Cages | Plant & Equipment | Furniture & Fixtures | Office Equipment | Motor Vehicle | Group A | Minor Equipment | Development Programme | Total |
|---------------------------------------|--------------------------------|----------------------|-------------------------|---------------------|------------------|----------|--------------------|--------------------------|-------------|
| Year Ended 30th September 2002 | | | | | | | | | |
| Opening net book amount | \$2,591,527 | \$96,234 | \$32,095 | \$27,959 | \$205,075 | \$22,980 | \$92,969 | \$620,844 | \$3,689,683 |
| Additions | - | 9,347 | - | - | - | - | - | - | 9,347 |
| Disposals and adjustments | - | (1,210) | - | - | - | - | - | - | (1,210) |
| Depreciation/Amortisation charge | (51,830) | (26,093) | (8,023) | (6,990) | (51,269) | (2,298) | (23,242) | (62,084) | (231,829) |
| Closing net book amount | \$2,539,697 | \$78,278 | \$24,072 | \$20,969 | \$153,806 | \$20,682 | \$69,727 | \$558,760 | \$3,465,991 |
| At 30th September 2002 | | | | | | | | | |
| Cost | \$3,519,894 | \$366,052 | \$156,465 | \$87,416 | \$335,416 | \$28,370 | \$140,924 | \$871,538 | \$5,506,075 |
| Accumulated Depreciation | (980,197) | (287,774) | (132,393) | (66,447) | (181,610) | (7,688) | (71,197) | (312,778) | (2,040,084) |
| Closing net book amount | \$2,539,697 | \$78,278 | \$24,072 | \$20,969 | \$153,806 | \$20,682 | \$69,727 | \$558,760 | \$3,465,991 |
| Year Ended 30th September 2001 | | | | | | | | | |
| Opening net book amount | \$2,644,416 | \$57,172 | \$36,318 | \$28,618 | \$113,688 | \$25,533 | \$82,209 | \$689,827 | \$3,677,781 |
| Additions | - | 53,355 | 4,856 | 6,496 | 123,911 | - | 31,312 | - | 219,930 |
| Disposals and adjustments | - | - | - | - | (5,469) | - | - | - | (5,469) |
| Depreciation/Amortisation charge | (52,889) | (14,293) | (9,079) | (7,155) | (27,055) | (2,553) | (20,552) | (68,983) | (202,559) |
| Closing net book amount | \$2,591,527 | \$96,234 | \$32,095 | \$27,959 | \$205,075 | \$22,980 | \$92,969 | \$620,844 | \$3,689,683 |
| At 30th September 2001 | | | | | | | | | |
| Cost | \$3,519,894 | \$377,613 | \$156,465 | \$87,416 | \$335,416 | \$28,370 | \$140,924 | \$871,538 | \$5,517,636 |
| Accumulated Depreciation | (928,367) | (281,379) | (124,370) | (59,457) | (130,341) | (5,390) | (47,955) | (250,694) | (1,827,953) |
| Closing net book amount | \$2,591,527 | \$96,234 | \$32,095 | \$27,959 | \$205,075 | \$22,980 | \$92,969 | \$620,844 | \$3,689,683 |

Ramnarine Thomson & Co.
Chartered Accountants

Upper Level, West Wing, Centre Pointe Mall,
Ramsaran Street, Chaguanas, Trinidad, W.I.

Tel./Fax:
665-1707

**REPORT OF THE AUDITORS TO THE MEMBERS OF
ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO**

We have examined the Balance Sheet of Zoological Society of Trinidad and Tobago as at 30th September 2002 and the related Income and Expenditure, Statement of Changes in Equity and Reserves, and Cash Flow Statement for the year then ended as set out on pages 2 to 8. These financial statements are the responsibility of the society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with international standards on auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material mis-statement. An audit includes examining, on a test basis, evidence supporting the amounts in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In common with many businesses of similar operations, the Society's system of internal control is dependent upon close involvement of the management. We have accepted assurances from the management that the Society's transactions have been reflected in the records.

Subject to the foregoing, in our opinion, the financial statements present fairly in all material respects, the financial position of the society as at 30th September, 2002 and the results of its operations and cash flow for the year then ended in accordance with International Financial Reporting Standards.

CHARTERED ACCOUNTANTS
CHAGUANAS, TRINIDAD

February 11th 2004.

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
30TH SEPTEMBER 2002

4 SHORT TERM FINANCIAL ASSETS AND LIABILITIES

The carrying amount of financial assets and liabilities comprising cash and cash equivalents, accounts receivable and accounts payable, are a reasonable estimate of their fair values because of the short term maturity of these instruments.

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO
BALANCE SHEET
AS AT 30TH SEPTEMBER 2002

| | Notes | | 2001 |
|--|-------|--------------|--------------|
| <u>ASSETS</u> | | | |
| PREMISES AND EQUIPMENT | 2, 3 | \$ 3,465,991 | \$ 3,689,683 |
| CURRENT ASSETS | | | |
| Cash in hand | | 6,481 | 5,699 |
| Cash at bank | | 307,237 | 104,837 |
| Accounts Receivable | | 113,334 | 138,099 |
| | | 427,052 | 248,635 |
| <u>TOTAL ASSETS</u> | | \$ 3,893,043 | \$ 3,938,318 |
| <u>EQUITY AND LIABILITIES</u> | | | |
| RESERVES | | | |
| Accumulated Fund | | \$ 25,154 | \$ 40,555 |
| Capital Reserve | | 2,901,117 | 2,901,117 |
| Capital Grant | | 587,186 | 649,270 |
| Cincinnati Zoo Fund | | 14,284 | 14,284 |
| Education Fund | | 4,172 | 4,172 |
| | | 3,531,913 | 3,609,398 |
| CURRENT LIABILITIES | | | |
| Bank Overdraft | | - | 58,045 |
| Accounts Payable and Accrued Expenses | | 361,130 | 270,875 |
| | | 361,130 | 328,920 |
| <u>TOTAL EQUITY AND LIABILITIES</u> | | \$ 3,893,043 | \$ 3,938,318 |

President..... *[Signature]* Treasurer..... *[Signature]* Secretary..... *[Signature]*

The notes on pages 6 to 8 form an integral part of these financial statements.

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30TH SEPTEMBER 2002

2001

INCOME

| | | |
|-------------------------------|------------------|------------------|
| Gate Receipts | \$ 468,164 | \$ 541,845 |
| Subscriptions and Donations | 28,478 | 34,468 |
| Government Grant - Subvention | 2,780,214 | 2,575,842 |
| Other Income | 376 | - |
| Capital Grant | 62,084 | 68,983 |
| Souvenir Sales | 20 | 645 |
| Rent | 25,200 | 25,200 |
| Bank Interest | 7,235 | 11,558 |
| | <u>3,371,771</u> | <u>3,258,541</u> |

LESS: EXPENDITURE

| | | |
|--|------------------|--------------------|
| Amortisation - Development programme | 62,084 | 68,983 |
| Audit fees | 15,000 | 15,000 |
| Books/periodicals | 900 | 12,203 |
| Consultant fees | 257,182 + | 254,644 |
| Depreciation | 169,745 | 133,576 |
| General Insurance | 31,142 | 38,199 |
| Group Health | 4,992 | 598 |
| Interest and bank charges | 2,199 | 601 |
| (Profit)/Loss on disposal of asset | (6,917) | 5,469 |
| Material supplies, food and medicine | 358,245 | 326,576 |
| Miscellaneous expenses | 15,545 | 21,511 |
| Office supplies, advertising | 14,223 | 17,204 |
| Promotion and publishing | 7,995 | 7,346 |
| Rates and taxes | 154,024 | 144,191 |
| Repairs and maintenance - motor vehicle | 10,793 | 24,829 |
| Repairs and maintenance - building | 160,001 | 154,192 |
| Salaries, wages and National Insurance | 1,963,681 | 2,086,019 |
| Telephone and electricity | 123,294 | 88,653 |
| Training | 2,609 | - |
| Transport | 574 | 2,334 |
| Travelling | 15,234 | 20,731 |
| Uniforms | 24,627 | 34,067 |
| | <u>3,387,172</u> | <u>3,456,926</u> |
| Deficit for the year | (15,401) | (198,385) |
| Deficit for the year transferred to the Accumulated Fund | <u>\$ 15,401</u> | <u>\$ 198,385</u> |

The notes on pages 6 to 8 form an integral part of these financial statements.

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO
STATEMENT OF CHANGES IN EQUITY AND RESERVES
30TH SEPTEMBER 2002

| | Accum. Fund | Capital Reserve | Capital Grant | Cincinnati Zoo Fund | Education Fund | Total |
|--|----------------|--------------------|------------------|------------------------|-------------------|-------------|
| <u>Year ended 30th September 2002</u> | | | | | | |
| Balance at beginning of year | \$40,555 | \$2,901,117 | \$649,270 | \$14,284 | \$4,172 | \$3,609,398 |
| Surplus(Deficit) attributable to members | (15,401) | - | - | - | - | (15,401) |
| Transfer to Income Statement | - | - | (62,084) | - | - | (62,084) |
| Balance at end of year | \$25,154 | \$2,901,117 | \$587,186 | \$14,284 | \$4,172 | \$3,531,913 |
| <u>Year ended 30th September 2001</u> | | | | | | |
| Balance at beginning of year | \$238,940 | \$2,901,117 | \$718,253 | \$27,091 | \$4,172 | \$3,889,573 |
| Surplus(Deficit) attributable to members | (198,385) | - | - | - | - | (198,385) |
| Utilised in Education Programme | - | - | - | (12,807) | - | (12,807) |
| Transfer to Income Statement | - | - | (68,983) | - | - | (68,983) |
| Balance at end of year | \$40,555 | \$2,901,117 | \$649,270 | \$14,284 | \$4,172 | \$3,609,398 |

The notes on pages 6 to 8 form an integral part of these financial statements.

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30TH SEPTEMBER 2002

2001

Operating Activities

| | | |
|---|----------------|--------------|
| Net (loss)/profit | \$ (15,401) | \$ (198,385) |
| Adjustments for: | | |
| (Profit) Loss on disposal of asset | (6,917) | 5,469 |
| Depreciation | 169,745 | 133,576 |
| Amortisation - Development programme | 62,084 | 68,983 |
| Operating profit before changes in working capital | 209,511 | 9,643 |

Changes in Working Capital

| | | |
|---------------------|----------------|----------------|
| Accounts Receivable | 24,765 | (100,325) |
| Accounts Payable | 90,255 | 209,210 |
| | 324,531 | 118,528 |

Financing Activities

| | | |
|--|-----------------|-----------------|
| Capital Grant | (62,084) | (68,983) |
| Cincinnati Zoo Fund | - | (12,807) |
| Cash used in financing activities | (62,084) | (81,790) |

Investing activities

| | | |
|--|----------------|------------------|
| Proceeds from disposal of assets | 8,127 | - |
| Purchase of fixed assets | (9,347) | (219,930) |
| Cash used in investing activities | (1,220) | (219,930) |

| | | |
|--|-------------------|------------------|
| Net increase (decrease) in cash and cash equivalents | 261,227 | (183,192) |
| Cash and cash equivalents at the beginning of year | 52,491 | 235,683 |
| Cash and cash equivalents at the end of year | \$ 313,718 | \$ 52,491 |

Represented by:

| | | |
|----------------|-------------------|------------------|
| Bank Overdraft | - | (58,045) |
| Cash on hand | 6,481 | 5,699 |
| Cash at bank | 307,237 | 104,837 |
| | \$ 313,718 | \$ 52,491 |

The notes on pages 6 to 8 form an integral part of these financial statements.

ZOOLOGICAL SOCIETY OF TRINIDAD AND TOBAGO
NOTES TO THE FINANCIAL STATEMENTS
30TH SEPTEMBER 2002

1 Incorporation and principal activity

The Society was incorporated by Ordinance 12 of 1952. Its principal activity is the operation of the Emperor Valley Zoo.

2 Statement of accounting policies

a) Basis of accounting

These financial statements have been prepared on the historical cost convention and no account has been taken of the effects of inflation.

b) Premises and Equipment

Premises and Equipment are stated at historical cost, except for building, fences and cages. Depreciation is provided on the reducing balance basis at varying rates, which are sufficient to write off the cost of the assets over their estimated useful lives.

The rates charged are as follows:

| | | |
|-------------------------|---|-----|
| Heavy Equipment | - | 25% |
| Furniture and Equipment | - | 25% |
| Office Equipment | - | 25% |
| Motor Vehicle | - | 25% |
| Group A | - | 10% |

The animal exhibits at the Zoo valued by the curators are not reflected in these financial statements.

c) Reporting Currency

These financial statements are expressed in Trinidad and Tobago dollars.

Zoological Society of Trinidad and Tobago Cash Flow Statement 30/9/03

OPERATING ACTIVITIES

| | |
|------------------------------------|----------------|
| Net Profit/Loss | (4,216) |
| Adjustment for: | |
| Depreciation | 138,557 |
| Authorization (1) P. Capital Grant | 55,876 |
| Operating Profit | <u>190,217</u> |

CHANGES IN WORKING CAPITAL

| | |
|---------------------|------------------|
| Accounts Receivable | 3,450 |
| Accounts Payable | 302,708 |
| | <u>(109,041)</u> |

FINANCING ACTIVITIES

| | |
|---------------|----------------|
| Capital Grant | 55,876 |
| Cash used | 449,307 |
| | <u>396,142</u> |

INVESTING ACTIVITIES

| | |
|--|-----------------------|
| Purchase of Fixed Assets | 459,232 |
| Cash Used | 452,821 |
| Net decreased in cash and cash Equivalents | <u>(6,411)</u> |
| Cash at beginning of Period | 35,380 |
| Cash at end of Period | <u><u>425,111</u></u> |

REPRESENTED BY:

| | |
|--------------|-----------------------|
| Cash in Hand | 64,200 |
| Cash in Bank | 360,911 |
| | <u><u>425,111</u></u> |

Zoological Society of Trinidad and Tobago
Unaudited Accounts 2002-203
Income and Expenditure A/c

| <u>PARTICULARS</u> | <u>AMOUNT</u> |
|--|------------------|
| <u>INCOME</u> | |
| Government Subvention | 3,745,618 |
| Rental | 28,980 |
| Gate Receipts | 597,888 |
| Sales | 100 |
| Subscription and Donations | 244,691 |
| Miscellaneous and Vat Refunds | 29,920 |
| Authorization (Capital Event) | 55,876 |
| Bank Interest | <u>12,290</u> |
| | <u>4,497,363</u> |
| | |
| <u>EXPENDITURE</u> | |
| Salaries Wages and NIS | 2,187,384 |
| Arrears Public Servants | 252,407 |
| Group Health Plan | 6,760 |
| Traveling | 22,865 |
| Uniforms | 39,952 |
| Electricity and Telephone | 133,932 |
| Water and Sewerage Rates | 129,115 |
| Office Supplies and Advertising | 30,200 |
| Books and Periodicals | 14,002 |
| Materials and Supplies | 360,947 |
| Repairs and Upkeep (vehicles) | 33,549 |
| Repairs and Maintenance (B& Equipment) | 197,123 |
| Consulting and other Contracted Services | 330,000 + |
| Training | 18,950 + |
| Expenses | 30,290 |
| Fees | 15,000 |
| Postage | 200 |
| Insurance | 41,738 |
| Transport and Freight | 1,558 |
| Depreciation | 138,557 |
| Authorization Capital Grant) | 55,876 |
| Vat (paid) | 1,577 |
| Bank Charges | 355 |
| Furniture and Fixtures | 8,228 |
| Minor Equipment | 31,661 |
| Development Programme | 419,743 |
| Deficit | <u>(4,216)</u> |
| | <u>4,497,363</u> |

Zoological Society of Trinidad and Tobago
Unaudited Accounts 2002-2003
Balance Sheet

| PARTICULARS | ORIGINAL COST | ACCUM. DEPRECIATION | 2003 | 2002 |
|-----------------------------------|---------------|------------------------|-----------|-----------|
| <u>FIXED ASSETS</u> | | | | |
| Building, Fences and Cages | 3,519,894 | 1,030,992 | 2,488,902 | 2,539,696 |
| Plant and Equipment | 377,813 | 323,481 | 54,132 | 72,176 |
| Furniture and Fixtures | 164,693 | 138,412 | 26,281 | 24,071 |
| Office Equipment | 87,416 | 71,689 | 15,727 | 20,969 |
| Motor Vehicles | 335,416 | 2,21,594 | 113,822 | 152,781 |
| Group 'A' | 28,370 | 9,757 | 18,613 | 20,682 |
| Minor Equipment | 194,047 | 88,630 | 105,417 | 69,727 |
| Development Programme | 4,707,449 | 1,884,555 | 2,822,894 | 2,900,102 |
| | 1,274,038 | 368,654 | 905,384 | 558,760 |
| | 5,981,487 | 2,253,209 | 3,728,278 | 3,458,862 |
| <u>CURRENT ASSETS</u> | | | | |
| Cash in Hand | | | 64,200 | 6,725 |
| Cash at Bank | | | 360,911 | 107,410 |
| Accounts Receivable | | | 3,450 | 3,240 |
| | | | 428,561 | 117,375 |
| <u>CURRENT LIABILITIES</u> | | | | |
| Accounts Payable | | | 302,708 | 16,987 |
| Working Capital | | | 125,853 | 100,388 |
| | | | 3,854,131 | 3,559,250 |
| <u>FINANCED BY:</u> | | | | |
| Accumulated Fund | | | 35,380 | 5,2491 |
| Capital Reserve | | | 2,901,117 | 2,901,117 |
| Capital Grant | | | 899,178 | 587,186 |
| Accumulated Zoo Fund | | | 14,284 | 14,284 |
| Education Fund | | | 4,172 | 4,172 |
| | | | 3,854,131 | 3,559,250 |