INTERNATIONAL AID FOR THE PROTECTION AND WELFARE OF ANIMALS

England & Wales · Charity number 1137532

Details

Other names	IAPWA
Status	Registered
Legal form	CIO
Registered	2010-08-17
Register	View on the Charity Commission register

Contact

Address	1b Rudds Lane Haddenham Aylesbury HP17 8JP
Phone	0300 1024465
Email	enquiries@iapwa.org
Website	www.iapwa.org

Activities

Objects: TO PROMOTE HUMANE BEHAVIOUR TOWARDS ANIMALS BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR ANIMALS WHICH ARE IN NEED OF CARE AND ATTENTION BY REASONS OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES OR ILL USAGE AND TO EDUCATE THE PUBLIC IN MATTERS PERTAINING TO ANIMAL WELFARE IN GENERAL AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG ANIMALS.

Activities: Our aim is to provide protection and improve the welfare of animals in need both through our own projects and in partnership with other charities who share our vision and values

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Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Overseas Aid/famine Relief, Animals
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE MALAYSIA.
- Malaysia
- Maldives
- Morocco
- Romania
- Tanzania
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£339,797	£313,437	-	-
2024-04-30	£322,572	£331,575	-	-
2023-04-30	£431,076	£448,083	-	-
2022-04-30	£247,218	£250,776	-	-
2021-04-30	£216,405	£217,325	-	-

Trustees

Name	Role	Appointed
Justin Telford	Chair	2024-03-01
Carole Kim AddaBerkane		2021-03-12
Colin Heath		2021-03-12
Susanna Misson-Williams		2024-03-01

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INTERNATIONAL AID FOR THE PROTECTION AND WELFARE OF ANIMALS

England & Wales - Charity number 1137532

Accounts

INTERNATIONAL AID FOR THE PROTECTION & WELFARE OF ANIMALS

Trustees Report and Financial Statements
for the year ended 30th April 2025



Charity Number:
1137532

IAPWA

Doc ID: 0b509a89090f56f2571a455b83fbec97129edd7b

International Aid for the Protection & Welfare of Animals (IAPWA)

Reference and Administration Information

Charity Number:
1137532

Registered Office and Operational Address:
1b Rudds Lane, Haddenham, Aylesbury, Buckinghamshire, HP17 8JP

The charity is also known as "IAPWA"

Trustees:
Trustees who served during the year, and up to the date of this report, were as follows:

Trustees who served during the year, and up to the date of this report, were as follows:

Justin Telford
Carole Addaberkane
Colin Heath
Susanna Misson-Williams

There were no trustees who held title to property belonging to the charity during the reporting period or at the date of approval.

Key Management Personnel:
Nicky Stevens
Chief Executive

Bankers:
Lloyds Bank
13/14 Cornmarket, Thame, Oxford, Oxfordshire, OX9 2BN

Independent Examiner:
Patrick Morrello ACA
Third Sector Accountancy Limited,
Holyoake House, Hanover Street, Manchester, M60 0AS

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The trustees present their report and the unaudited financial statements for the year ended 30 April 2025.

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

Objectives and Activities

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

The objectives of the charity are to provide aid and support for the protection and welfare of animals.



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IAPWA (International Aid for the Protection & Welfare of Animals) is a UK registered charity founded to create a better future for animals in need.

This year we celebrated the significant milestone of having helped over 56,300 animals worldwide, across our projects and support programmes.



Throughout this report we're excited to be providing an update on our work, as well as our aims moving forward.



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Our Projects

Supporting Dogs and Cats

Doc ID: 0b509a89090f56f2571a455b83fbec97129edd7b



Penang Island

Doc ID: 0b509a89090f56f2571a455b83fbec97129edd7b

This programme is managed within an agreement between IAPWA, our colleagues in IAPWA Penang, and the Government (MBPP), and operates from the Government facility. The overarching objectives of the project are:



Since the project began:

Our surveys have demonstrated a positive reduction in dog density	Zero dogs have been culled through the old methods of stray dog management	Over 8,100 dogs have been neutered and vaccinated	Over 1,100 dogs have found homes through our adoption programme






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Phoebe's story

One dog whose life has been completely transformed through this programme is baby Phoebe. She was found with her six siblings abandoned at a wet market on Penang Island. Their tiny bodies were badly burned after boiling water was thrown over them.

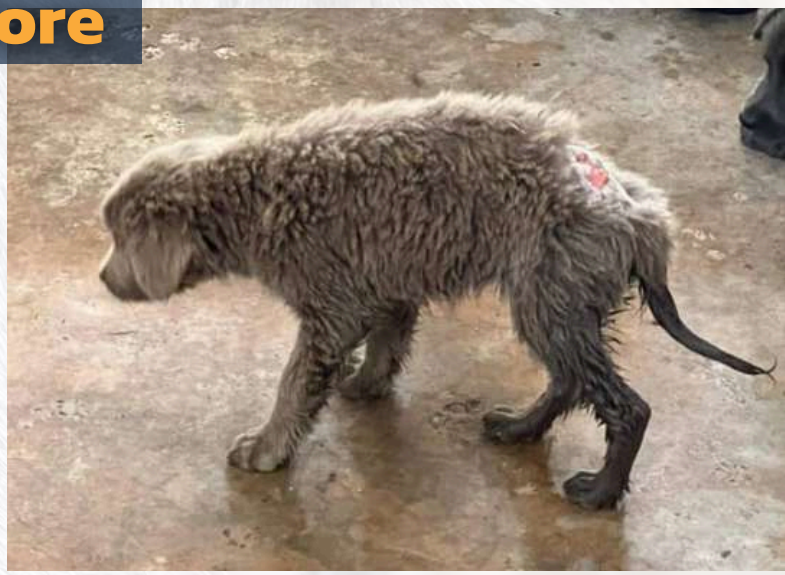
Terrified and in pain, Phoebe was rescued by our IAPWA Penang team and given the urgent medical care, safety and love she needed to recover. All of the puppies were nurtured back to full health, and began looking for their loving forever homes.

The attack had left little Phoebe with the most severe injuries out of all of the puppies, and as a result she was very timid in nature. However, Phoebe's new mum Andrea saw right past this and chose to give her a second chance at love regardless.

Today, Phoebe has settled so well into her new home. She's no longer the scared little pup in the corner - she's curious, playful and full of joy. She even welcomed a foster brother into her home - little Brownie, another dog rescued by IAPWA Penang. An incredible and well-deserved ending after such a difficult start in life.

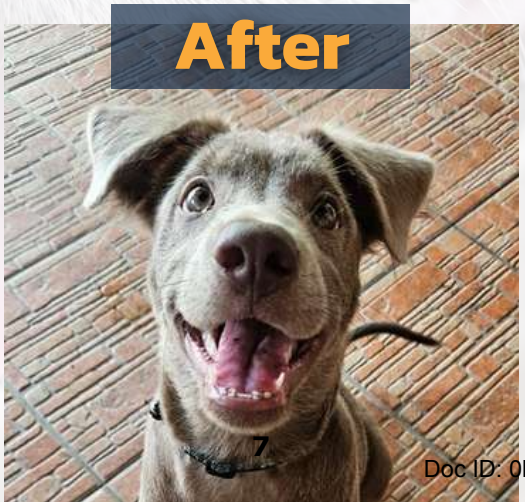
Before





After







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Monitoring and evaluation

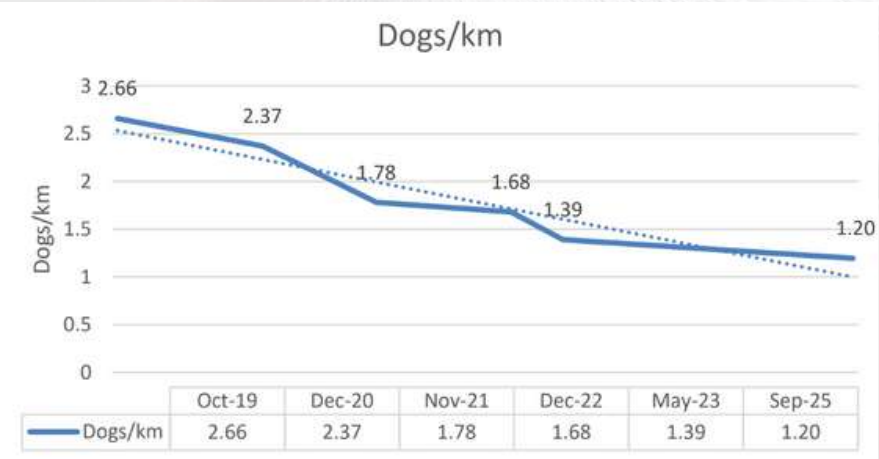
Since the initial baseline survey, the IAPWA Penang team have repeated street surveys following standardised protocol. For each round, every route is surveyed twice to measure the variation in dog density from day to day. The variation is then compared to changes in dog density over time to assess the impact of the intervention effort.

The survey teams used the OSMtracker from 2019 to 2023 – an application on smartphones to record the GPS location of dogs sighted and their demographics. The routes were navigated using either Google Maps or Locus Free Maps applications. In 2025, the team used another application named TALEA, developed by International Companion Animal Management (ICAM-Coalition) and Wise Monkey.

Taman Free School route

The surveys along this route demonstrated the positive impact of the project on dog density, with the figure below showing a clear trend in the reduction of dog density from 2.66 dogs/km in October 2019 down to 1.20 dogs/km in September 2025. This data supports the scientific models that as long as sterilization coverage is maintained above the 65%–70% threshold – especially for female dogs – the dog density will continue to decrease.

To ensure the continued success of the impact we have seen along the Taman Free School survey route, it is essential that the project continues its sterilisation activities in the area in addition to education efforts for responsible pet ownership and enforcement of licensing.

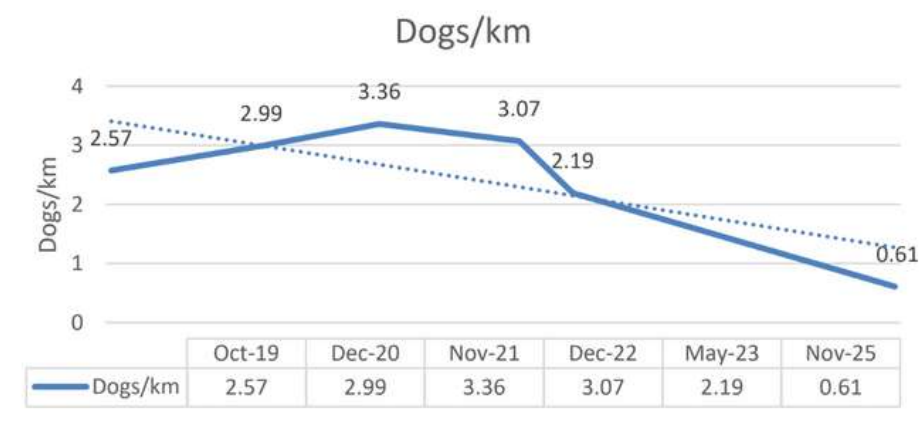


Changes in dog density of the Taman Free School route between October 2019 and September 2025

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Sungai Pinang route

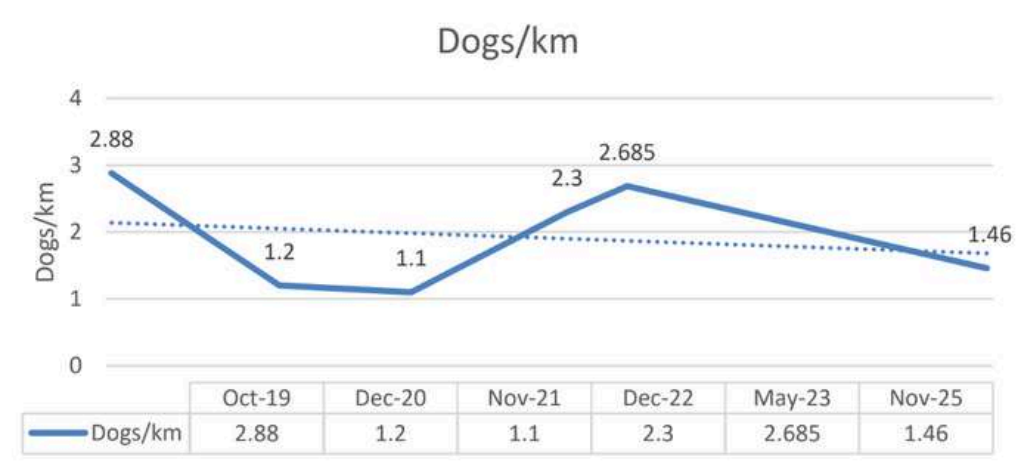
Results from the Sungai Pinang street surveys also indicate a clear reduction in dog density. When the sterilisation coverage was maintained above the threshold from Nov 2021, and over a period of 4 years, dog density decreased significantly from 3.07 dogs/km in December 2022 to 0.61 dogs/km in Nov 2025. No lactating females and puppies were observed in the past few years, indicating no active breeding on the ground and that the intervention through the programme is effective and should be continued.



Changes in dog density of the Sungai Pinang route between October 2019 and November 2025

Pearl Hill route

The team had reported challenges at Pearl Hill with hilly terrain, winding roads up steep slopes and uncleared jungle along the sides of the roads. The roaming dogs here have been harder to engage with. Despite the difficulties, the team focused on this area in 2024 with a positive impact. No puppies or lactating female dogs were spotted in the latest survey.



Changes in dog density of the Pearl Hill route between October 2019 and November 2025

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Conclusions and recommendations

Based on the positive results recorded across the routes, the following recommendations have been made to support long-term, humane and effective dog population management. These recommendations incorporate targeted measures as well as specific areas where the government's (MBPP) support is crucial to sustaining and strengthening the programme.

1. Strengthening public education, licensing and enforcement

A comprehensive and coordinated approach to public education and enforcement is essential to prevent abandonment, improve responsible pet ownership and reduce the number of unwanted puppies. Recommendations:

- Implement city-wide awareness campaigns to promote responsible pet ownership, the importance of neutering, and legal penalties for abandonment.
- Roll out a digital and integrated licensing, microchipping, and registration system to enhance traceability of owned dogs.
- Improve enforcement actions against illegal abandonment, unlicensed ownership and backyard breeding activities.

2. Promoting neutering of owned dogs through incentives

Increasing neutering rates among owned dogs is critical for reducing the number of unwanted litters entering public spaces. Recommendations:

- MBPP and local veterinary clinics to actively promote neutering as a responsible and standard practice for pet owners.
- Provide targeted financial incentives, such as subsidies or rebates on licensing fees, to encourage neutering of owned dogs.

3. Retention of neutered dogs within their territories

Retaining neutered, non-aggressive dogs in their original territories supports population stabilisation by preventing new, unneutered dogs from migrating into the area. Recommendations:

- Avoid the removal of neutered dogs unless necessary for public safety to recognise the "territorial barrier effect" provided by neutered dogs in maintaining a stable population.

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4. Promoting compassion and community engagement

Community engagement is essential for success. Recommendations:

- Promote community responsibility and compassionate interaction with strays and educate the public on the impact of any negative interactions

5. Strategic Prioritisation of High-Risk Areas

Targeted intervention is essential to prevent the spill-over of unsterilised dogs into areas that are already under control. Recommendations:

- Focus TNR and enforcement efforts on areas most likely to contribute to population resurgence, including:
  a. Known abandonment hotspots
  b. Challenging landscapes with hard to catch dog populations
  c. Construction sites where dogs are commonly left behind after project completion
  d. Farms or facilities suspected of intentional breeding

6. Ensuring adequate resources for sustained TNR operations

A consistent sterilisation coverage in each targeted zone is necessary to achieve and maintain measurable reductions in roaming dog density. Recommendations:

- Ensure that sufficient personnel, volunteers, equipment, and financial resources are available to sustain full TNR operational capacity.
- Prioritise achieving a 65–70% sterilisation rate in each targeted area before expanding to additional zones.
- Maintain long-term monitoring and re-sterilisation efforts to prevent population rebound.

Survey conclusion

The findings clearly demonstrate that when TNR is consistently implemented alongside public education, enforcement, and community engagement, roaming dog density can be effectively reduced in a humane and sustainable manner. Continued collaboration between MBPP, IAPWA, veterinary practitioners, enforcement agencies, and local communities is essential to achieving a long-term, scientifically supported and compassionate stray dog management model for Penang Island.

The roaming dog street surveys provide a useful tool to monitor and evaluate the progress and success of the project on Penang Island. The results are conclusive that dog density decreases when 65-70% of the roaming dog population in an area are sterilized - especially female - and that threshold coverage is maintained year-on-year. While emphasis is often placed on prioritising female dogs in TNR interventions, the data shows that maintaining the number of both sterilised males and females above the threshold is most effective and impactful to reduce dog density.

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Working together and celebrating success

Working collaboratively and uniting on a shared goal to improve the welfare of dogs is a key part of IAPWA and all programmes. Over this period, the team on the island liaised with many organisations and individuals to share learning. They also became part of the Asia for Animals (AFA) Coalition, a collective of organisations working together to improve animal welfare across Asia.





Awareness raising

2000 tote bags and car stickers promoting the scientific and systematic approach to managing strays were shared with NGOs and animal advocates across Malaysia, following support by YB Dato' Sri Azalina Binti Othman Said. This helped raise awareness and generate much needed funds to support their work.







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Fundraising on the island

A core aim for this programme has always been to ensure effective local engagement to drive sustainable and long-term change for the dogs on the island. Through the hard work and dedication of the IAPWA Penang team, the majority of all funding to support this work comes from fundraising initiatives on the island and support from the local community. This is a huge testament to the commitment from everyone on the island in driving this forward.

Below are just a few highlights of the community coming together on the island to support this project in 2025.











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Stories from 2025

This programme remains a lifeline for the thousands of dogs who would otherwise have been caught and culled under the previous regime, but who now have the chance of a better future.

Each one of the thousands of dogs that have been supported through this programme has their own story. While we'd love to share them all with you, we're going to finish this update from Penang Island by sharing three of these stories from 2025.

Poodles before

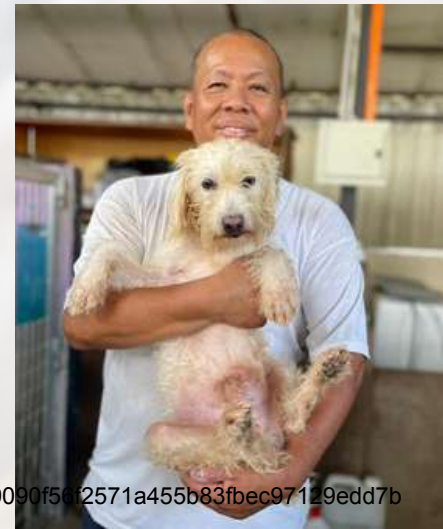




Twelve young poodles were rescued this year after being found in horrific neglect – their bodies weak, wounded and matted with fur. Our IAPWA Penang team gave them urgent medical care, gentle grooming and weeks of recovery to help them heal. Today, every single one of them is safe in a loving home: healthy, happy and finally knowing what it means to be cared for.

Poodles after





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Max

Max was saved as a puppy through our Trap-Neuter-Release programme with MBPP in 2018, giving him the chance at a life he might never have otherwise had.

He was adopted back then by a wonderful family who have cherished him ever since. This year we were thrilled to receive these photos from his seventh birthday party! Max is thriving, spoiled with birthday cakes, cuddles and endless love. He's living proof of how life-changing this work can be.

Mia was one of 11 cats and kittens taken in through a special rescue and rehoming project, after facing an uncertain future.

Every single one received the care they needed and found their forever home – and Mia in particular couldn't be luckier! Today, Mia enjoys a life full of love and adventure – even going on camping trips with her owner, who adores her.





Mia

We would like to say a huge thank you to everyone who has supported this project, and for the tireless work of our colleagues in the IAPWA Penang team.

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Borneo

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Our work in Borneo has been focused on turning strong local relationships into real, visible improvements for animals - all while continuing preparations for our long-term Borneo Animal Welfare Centre.

Following the assessment of a struggling local animal shelter in 2024, we worked closely with them to develop a three-year improvement plan. Phase One of this plan began in early 2025 and focuses on urgent clean-up, sanitation, and safety issues that were directly affecting animal welfare.






Shelter: Phase one

This initial phase began with clearing large amounts of accumulated rubbish, unblocking drains, cutting back overgrown vegetation, resurfacing enclosures, and trimming overhanging trees to reduce flooding. In total, six commercial rubbish bins were filled and removed, significantly improving cleanliness and safety across the shelter. The improved conditions also allowed the team to repair sections of damaged kennel fencing, improving security for the animals.

To ensure these improvements are maintained, we have supported the employment of a part-time groundskeeper. Their role includes managing vegetation and overseeing waste disposal, helping to reduce rats, snakes, insects, and other health risks linked to food waste and unmanaged rubbish.

Alongside the physical clean-up, we began reviewing how the shelter operates day-to-day. This included improving food and storage systems, strengthening waste management, and introducing clearer cleaning routines and standard operating procedures to support better hygiene and animal care. 800 resident dogs were also neutered as part of this phase.

The project has now moved into the final stage of Phase One. This includes major improvements to feeding to improve nutrition for the animals, cleaning practices, and a focus on individual care. New kitchen facilities, including a proper sink and closed drainage system, will also support safer food handling.

Shelter: Phase two

Looking ahead, Phase Two of the shelter project will focus on building a new cattery, upgrading quarantine and education areas, and continuing to improve shelter systems and animal welfare standards in partnership with the shelter team.

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Borneo animal welfare centre

In parallel, progress continued on the planned Borneo Animal Welfare Centre. Throughout 2025, we continued to work with local architects to refine designs and discuss a long term lease with the landowner. While administrative processes in Malaysia have caused delays, we have ensured that we have utilised this time as effectively as possible through our work with the local sanctuary.

Together, these efforts reflect our commitment to practical, long-term change – supporting local partners, improving conditions for animals today, and building the foundations for a better future for dogs and cats in Borneo.



To ensure our resources have the greatest possible impact, our core projects for the foreseeable future will be focused on the above projects in Borneo, with all other work being managed within our Support Programmes for Companion Animals worldwide.

Payments for our work in Borneo are reflected within charitable activities or to IAAB as a grant.

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Support Programmes

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As a small charity operating in a world where millions of animals need help, IAPWA is focused on ensuring every resource is used as effectively as possible. Our team works with dedication and urgency, providing immediate support to animals in crisis while also delivering practical, preventative solutions that create lasting change.

Our Support Programmes are wide-ranging and have included:

- Supporting companion animals with essential veterinary care in communities around the world
- Improving the welfare of working animals and educating their communities on appropriate animal welfare
- Responding to animals affected by natural disasters.

Together, these programmes are designed to meet urgent needs while reducing future suffering, in turn protecting animals and the people who depend on them.







So far, IAPWA has supported over 56,300 animals through our Projects and Support Programmes. Looking ahead to 2026, we are committed to growing this work and reaching even more animals in need worldwide. The following pages outline our individual Support Programmes and the impact they have made.

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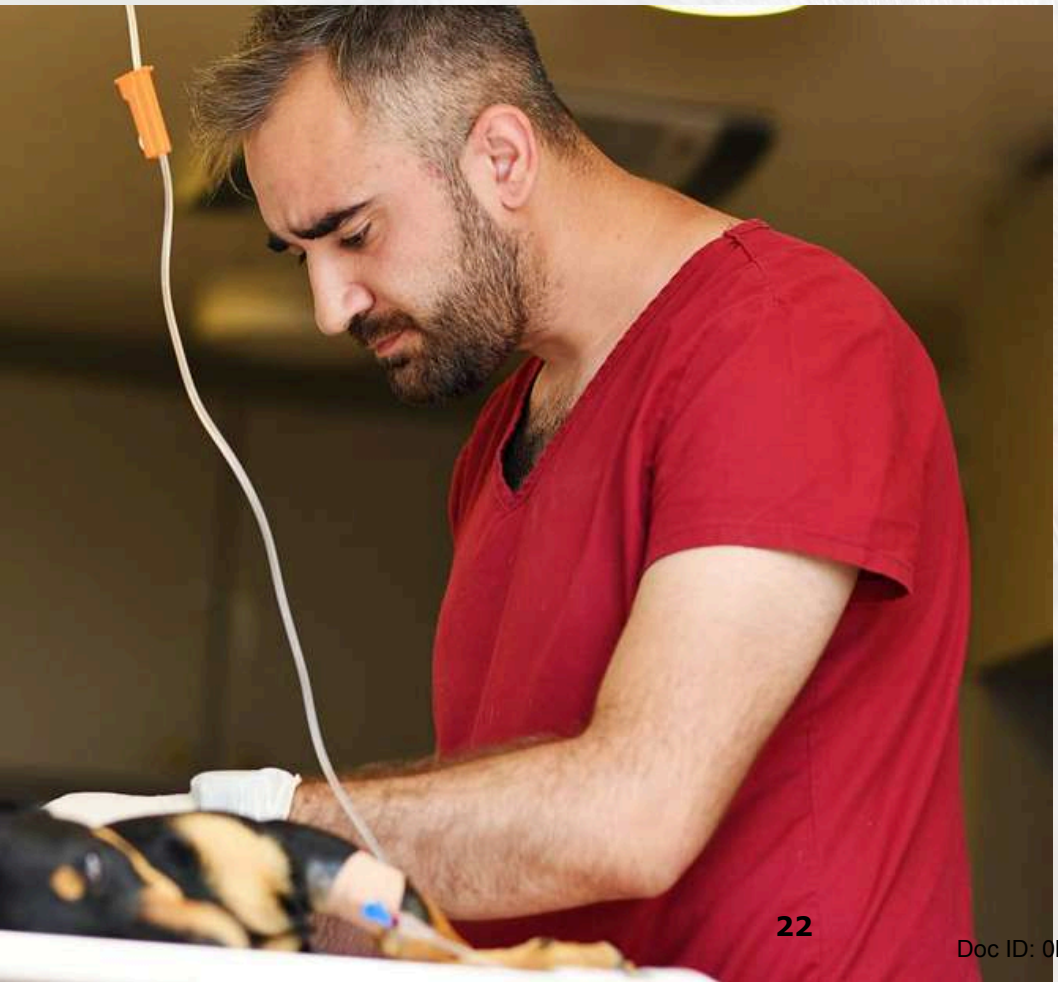


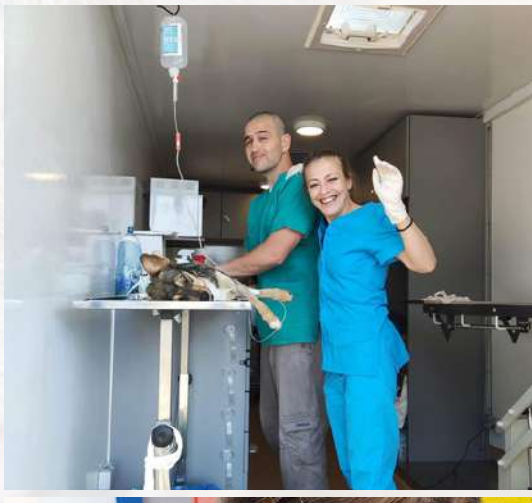
Romania

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Through our work in Romania we have supported a range of neutering campaigns, through which over 5,000 dogs and cats have been neutered.
Our mobile veterinary clinic will be utilised to support neutering campaigns organised by those who work tirelessly on the ground to make a difference.
Our aim remains to develop our mobile clinics as part of our target to neuter at least 10,000 dogs and cats every year through our projects and support programmes by the end of 2028.









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Companion Animals

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We are delighted to have been able to provide support to many companion animals outside of our core projects in 2025. Some heartwarming stories of the animals and wider projects we have supported across the year are shared below.



Blue

Senior dog Blue was rescued from the streets of Tangier after being cruelly abandoned. When he was found, Blue was weak, seriously unwell, and suffering from a severe skin condition. Thanks to immediate veterinary care, he was able to begin treatment straight away, and his recovery was remarkable.

In time, Blue's coat grew back beautifully, his strength returned, and his personality began to shine. He started playing with the other dogs at the sanctuary and – after being fully vaccinated and neutered – is now living a happy, healthy life surrounded by his furry friends.

Max was rescued from the streets of Tangier suffering from an extremely severe case of papillomavirus. His face, lips, and the inside of his mouth were covered in painful papillomas (warts), leaving him in constant discomfort and unable to eat or drink.

Thanks to two surgeries and several weeks of dedicated veterinary care, Max made a full recovery and was also neutered and vaccinated. Gradually, his cheeky personality began to shine through, and today this sweet, bouncy boy is healthy, happy, and ready to find a loving home.



Max



Georgy

Little Georgy was rescued from the streets of the Maldives after being found with a serious open wound to his neck that had left a significant area of his skin missing. Thankfully, with urgent surgery and several months of treatment, his future began to look promising.

Through our lifeline, Georgy received the care he needed to heal and grow stronger. His recovery took time, patience, and close attention, but this resilient little cat made remarkable progress. Now fully healed, Georgie has begun the next chapter of his life and is ready to find his forever home.

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Back in June 2025, a small shop in Tangier tragically caught fire. It was more than just a business; it had become a place of refuge for stray dogs, cats and puppies – somewhere they returned to for food, safety and companionship.

When the fire tore through the building, it destroyed everything. More than 30 innocent animals lost their lives, and there were devastating reports of animals fleeing the scene while still on fire. The loss was immense, and the suffering heartbreaking.

Yet even in the aftermath, there was still hope. A number of animals managed to escape, and IAPWA stepped in immediately to support those still fighting for their lives at the animal hospital. Among them was little Simba, pictured above, a cat who had suffered severe burns from head to tail, along with internal damage caused by toxic smoke and debris.

The weeks that followed were long and uncertain, but slowly, Simba and the others began to recover – not just from their visible injuries, but from the hidden scars no one could see.

Today, the shop that was destroyed in the blaze has been rebuilt, and Simba is finally back where he belongs, surrounded by his furry friends and his devoted human companions. It has been a long and painful journey, marked by far too much heartbreak, but we are grateful we were able to step in at a moment that mattered most.




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Rabies Campaigns

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Rabies is a fatal viral disease that attacks the central nervous system of mammals. Once symptoms appear, survival is extremely rare, with a fatality rate of over 99%. Found on every continent except Antarctica, rabies remains one of the most feared and deadly diseases worldwide.

Every year, millions of dogs either contract rabies or are killed in culling programmes driven by fear and misinformation. These measures are widely recognised as ineffective. Removing dogs from an area creates a population vacuum, allowing new, unvaccinated dogs to move in and enabling the disease to persist. Experts consistently agree that culling does not prevent the spread of rabies.

Despite its severity, rabies is entirely preventable through a simple and effective vaccination. For this reason, IAPWA remains committed to delivering rabies vaccination campaigns as a core part of our work, protecting both animal and human lives.



25,134
animals vaccinated to date



30,000
animals to be vaccinated by end of 2026





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Donkey Welfare

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During the period of this report, IAPWA was proud to continue its support for working donkeys in Tanzania, with a strong focus on tackling the impacts of the illegal and deeply cruel donkey skin trade, while providing essential veterinary care to donkeys in need.

Through our partnerships on the ground, IAPWA supported multiple Donkey Mobile Clinics that delivered hands-on veterinary treatment to working donkeys, improving their health, welfare, and ability to support the communities that rely on them. Donkeys received treatment for painful wounds, lameness, musculoskeletal issues, eye and skin conditions, alongside deworming and essential vitamin support, improving their health and reducing suffering. The educational element of the programme also ensured that the clinics extended beyond immediate treatment and led to long-term welfare improvement.

Alongside this, our work addressed the wider welfare risks posed by the donkey skin trade, which continues to cause immense suffering and threaten both animal welfare and livelihoods.

To date, this support has included:



637 food bundles
provided to feed hungry donkeys affected by droughts



50 Donkey Shelters
built to protect donkeys from the barbaric skin trade



1723
donkeys provided with veterinary care via
Mobile Clinics



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In addition to direct welfare interventions, IAPWA also launched a Donkey Welfare Petition calling for stronger protections for donkeys in Tanzania and an end to the barbaric donkey skin trade. The petition gathered over 7,000 signatures and has since been passed to our partner organisation, the Arusha Society for the Protection of Animals (ASPA), who will take it forward to government officials to help advocate for lasting change in 2026.

As this programme now comes to a close, we are proud of the difference made to the lives of countless donkeys and the communities who depend on them. We are grateful to have been able to support this vital work and to stand against the cruelty of the donkey skin trade through both action and advocacy.





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Future Plans

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From 2026 onwards, our work will be guided by a clearer and more focused mission: to protect and improve the lives of dogs and cats around the world.

This marks a return to our roots, and to the area where we have always made our greatest impact. Over the years, we have been proud to support a wide range of animal welfare initiatives, working alongside specialist partners to help species from donkeys to pangolins and many more. Those collaborations have saved countless lives and remain an important part of our legacy. But as we look to the future, we know that concentrating our expertise and resources where they are strongest will allow us to achieve the greatest and most sustainable change.

Dogs and cats are seriously affected by human population growth, poverty, and lack of access to veterinary care. In many communities they are also the animals that live closest to people, making their welfare inseparable from public health, safety, and wellbeing. By focusing our efforts here, we can tackle the root causes of suffering through high-impact programmes such as humane population management, accessible veterinary treatment, community education, and responsible rehoming. This approach allows us not only to rescue animals in need, but to prevent future suffering before it begins.

We will continue to work in close partnership with local communities, governments, and trusted organisations to ensure that our programmes are culturally appropriate, effective, and built to last.
Collaboration remains central to everything we do, because lasting change is only possible when people on the ground are empowered to be part of the solution. Alongside this, we will keep investing in strong monitoring, training, and support systems so that every pound donated delivers the maximum possible benefit for animals.



Above all, our future is driven by the same values that have always shaped our work: compassion for every dog and cat, determination to help in the most challenging situations, and a commitment to solutions that create long-term impact. By sharpening our focus and building on our deepest expertise, we are setting the stage for a future where far fewer animals are born into suffering – and far more are able to live safe, healthy, and loved lives.

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We would like to finish by saying a big thank you to everyone who has been part of our work since we were established. Without your support, we simply would not have been able to support the 56,300 animals who now have a brighter future.

Thank you.



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FINANCIAL REVIEW

The results for the year are set out in the statement of financial activities.

Whilst the trustees are looking to increase the general funds, they are pleased with the progress that has been made since the last accounting period and the level of funds raised to ensure the continuation of work and the steps IAPWA are taking to improve financial strength moving forward.

RESERVES POLICY

A policy is set which reflects the trustees' wish to safely commit as much as possible to the primary objectives of the charity whilst retaining financial stability and the potential to respond to new opportunities. The trustees are aiming to work towards a target of three month's expenditure and are confident that the charity is moving into a better position to be able to achieve this.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation registered as a charity on 17 August 2010 whilst it was a company limited by guarantee.

On 20 July 2021 IAPWA converted to a charitable incorporated organisation (CIO). The charity was established under a constitution which established the objects and powers of the CIO.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 10 to the accounts.

RELATED PARTIES AND RELATIONSHIPS WITH OTHER ORGANISATIONS

IAPWA established a corporate entity in Malaysia called IAAB (International Aid for Animals Borneo Sdn. Bhd) to support ongoing and longer term aims in Borneo which IAPWA is the sole shareholder of.

IAPWA work alongside IAPWA Penang, a registered charity in Malaysia, which was established to provide in country support for this project following IAPWA securing the MOU with the municipality on the island (MBPP). An agreement is in place between both organisations with both teams working closely together as a united group to meet shared objectives for this programme.

RERUITMENT AND APPOINTMENT OF TRUSTEES

The Trustee Board are recruited from people who have an interest in the objects of the charity. Trustees are appointed by vote by the Trustees. The Trustees work in line with a comprehensive Trustee Policy setting out a detailed framework to support the Board in all areas of their role.

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STATEMENT OF REPSONSIBILITIES OF THE TRUSTEES

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

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

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

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 26 / 02 / 2026 and signed on their behalf by

Justin Telford

Chair of Trustees

Date

26 / 02 / 2026

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I report on the accounts of the charity for the year ended 30 April 2025 set out on pages 37 to 50.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Other matters
Your attention is to drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn. We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
    - to keep accounting records in accordance with section 130 of the Charities Act; and
    - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

   have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

P Morrello

Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House, Hanover Street
Manchester M60 0AS
Date:

26 / 02 / 2026

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International Aid for the Protection & Welfare of Animals (IAPWA)
Statement of Financial Activities
for the year ended 30 April 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	*Unrestricted funds £*	*Restricted funds £*	*Total funds 2024 £*
Income from:							
Donations and legacies	3	324,797	15,000	339,797	*304,396*	*18,176*	*322,572*
Total income		**324,797**	**15,000**	**339,797**	**304,396**	**18,176**	**322,572**
Expenditure on:							
Raising funds	4	41,253	-	41,253	*35,508*	-	*35,508*
Charitable activities	5	256,699	15,485	272,184	*267,897*	*28,170*	*296,067*
Total expenditure		**297,952**	**15,485**	**313,437**	***303,405***	***28,170***	***331,575***
Net income/(expenditure) before net gains/(losses) on investments		26,845	(485)	26,360	*991*	*(9,994)*	*(9,003)*
Net income/(expenditure) for the year	6	**26,845**	**(485)**	**26,360**	***991***	***(9,994)***	***(9,003)***
Transfer between funds		(485)	485	-	*(9,994)*	*9,994*	-
Net movement in funds for the year		**26,360**	**-**	**26,360**	***(9,003)***	**-**	***(9,003)***
Reconciliation of funds							
Total funds brought forward		(24,263)	30,000	5,737	*(15,260)*	*30,000*	*14,740*
Total funds carried forward		**2,097**	**30,000**	**32,097**	***(24,263)***	***30,000***	***5,737***

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

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International Aid for the Protection & Welfare of Animals (IAPWA)
Charity number 1137532

Balance sheet as at 30 April 2025

	Note	2025		*2024*	
		£	£	*£*	*£*
Fixed assets					
Tangible assets	10		6,592		*13,186*
Investments	11		172		*172*
Total fixed assets			**6,764**		***13,358***
Current assets					
Debtors	12	554		*767*	
Cash at bank and in hand		28,406		-	
Total current assets		**28,960**		***767***	
Liabilities					
Creditors: amounts falling due in less than one year	13	(3,627)		*(8,388)*	
Net current assets			**25,333**		***(7,621)***
Total assets less current liabilities			32,097		*5,737*
Net assets			**32,097**		***5,737***
The funds of the charity:					
Restricted income funds	14		30,000		*30,000*
Unrestricted income funds	15		2,097		*(24,263)*
Total charity funds			**32,097**		***5,737***

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of the Charities Act 2011.

The notes on pages 39 to 50 form part of these accounts.

Approved by the trustees on 26 / 02 / 2026 and signed on their behalf by:

Justin Telford (Chair)

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1 Accounting policies

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

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

International Aid for the Protection & Welfare of Animals (IAPWA) meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. They are pleased with the improvements shown in the accounts since the last period and are confident that the charity will be able to remain operational and further improve financial strength.

The Trustees have been impressed with the hard work of the team to achieve this and remain committed to continuing to grow unrestricted income streams to develop 3 months of reserves.

The trustees continue to adopt the going concern basis in preparing its financial statements.

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d Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of fundraising staff, social media, donation processing fees and their associated support costs.
- Expenditure on charitable activities includes the costs of salaries, operating costs and charitable project cost undertaken to further the purposes of the charity and their associated support costs, and grants made to other charitable organisations whose activities further the purposes of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

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h Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Vehicles	14%

i Cash at bank and in hand

Cash at bank and cash in hand includes cash held in the charity's bank account.

j Creditors and provisions

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

k Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

l Pensions

Employees of the charity are entitled to join a defined contribution ‘money purchase’ scheme. The charity’s contribution is restricted to the contributions disclosed in note 8. Outstanding contributions at the year end were £507 (2024: £810), which had been paid in full by 11 May 2023. The costs of the defined contribution scheme are included within staff costs and are allocated to the cost of raising funds or charitable activities, in line with the activities of the staff during the year.”

m Group financial statements

International Aid for Animals Borneo (IAAB) was incorporated on 16th July 2021 (company number 202101024398 (1424698-U), incorporated in Malaysia). IAAB is a private company limited by shares and IAPWA is the sole shareholder.

The Charity SORP requires that any parent charity must prepare consolidated accounts where the aggregate gross income of the group exceeds £1 million. Group accounts have not been prepared as this threshold has not been exceeded. These accounts are that of the parent only.

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2 Legal status of the charity

The charity is a charitable incorporated organisation (CIO) registered with the Charity Commission in England and Wales and has no share capital. In the event of the charity being wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. The registered office address is disclosed on the Reference and Administration page at the beginning of the trustees' report.

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3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2025 £	*Unrestricted £*	*Restricted £*	*Total 2024 £*
Donations	277,922	-	277,922	*253,883*	-	*253,883*
Gift Aid	46,875	-	46,875	*50,513*	-	*50,513*
Grants	-	15,000	15,000	-	*18,176*	*18,176*
Total	324,797	15,000	339,797	*304,396*	*18,176*	*322,572*

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4 Cost of raising funds

	2025	*2024*
	£	*£*
Staff costs	33,813	*29,335*
Marketing	1,506	*2,275*
Operations and administration	5,934	*3,898*
	41,253	*35,508*

5 Analysis of expenditure on charitable activities

	2025	*2024*
	£	*£*
Staff costs	59,172	*53,761*
Project and campaign costs	1,064	*11,516*
Consultancy	-	*14,393*
Centre - Phase 1	2,406	*10,447*
Animal supplies	11,467	*13,175*
Veterinary costs	131,632	*134,197*
Grants made	43,630	*38,505*
Depreciation	6,594	*6,594*
Accountancy fees	2,022	*2,178*
Administration and support costs	13,405	*11,245*
Marketing	792	*56*
	272,184	*296,067*
Restricted expenditure	15,485	*28,170*
Unrestricted expenditure	256,699	*267,897*
	272,184	*296,067*

Grants made

Grants were made to other registered charitable organisations to either fund and support IAPWA's projects or the work carried out by other organisations, all in direct support of the charity's charitable objects.

	2025	*2024*
	£	*£*
Grants paid to related parties:		
IAPWA Penang	32,045	*27,840*
Borneo - IAAB	11,585	*10,665*
	43,630	*38,505*

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6 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2025	*2024*
	£	*£*
Depreciation	6,594	*6,594*
Accountancy fees	1,860	*1,860*
Independent examiner's fee	240	*240*

7 Staff costs

Staff costs during the year were as follows:

	2025	*2024*
	£	*£*
Wages and salaries	86,200	*77,425*
Social security costs	3,411	*2,563*
Pension costs	3,374	*3,108*
	92,985	*83,096*

Staff costs were split across activities as follows:

	2025	*2024*
	£	*£*
Fundraising	33,813	*39,923*
Charitable activities	59,172	*79,395*
	92,985	*119,318*

No employee has employee benefits in excess of £60,000 (2024: Nil).

The average number of staff employed during the period was 3 (2024: 2).

The average full time equivalent number of staff employed during the period was 2 (2024: 2).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £37,043 (2024: £37,043), composed of £32,500 gross salary and £4,543 pension and NI contributions.

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8 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2024: Nil).

No member of the management committee received travel and subsistence expenses during the year (2024: Nil).

Aggregate donations from related parties were £Nil (2024: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2024: Nil).

The charity has related party relationships with IAPWA Penang and with International Aid for Animals Borneo, which is a subsidiary of the charity. Grants paid to related parties are disclosed in note 5 and the subsidiary's results are disclosed in note 11.

9 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

10 Fixed assets: tangible assets

	Vehicles	
	£	£
Cost		
At 1 May 2024	67,791	67,791
At 30 April 2025	67,791	67,791
Depreciation		
At 1 May 2024	54,605	54,605
Charge for the year	6,594	6,594
At 30 April 2025	61,199	61,199
Net book value		
At 30 April 2025	6,592	6,592
At 30 April 2024	*13,186*	*13,186*

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11 Investments

Cost	£
At 1 May 2024	172
At 30 April 2025	172

During the previous year, IAPWA established a corporate entity in Borneo, called International Aid for Animals Borneo (IAAB), to continue its operations there. IAPWA is the sole shareholder.

The shareholding consists of 1,000 shares at RM1 per share. The details of the subsidiary are below.

Subsidiary name: International Aid for Animals Borneo Sdn. Bhd. (IAAB)
No. 152G, First & Second Floor, Jalan Sia Her Yam, 85000 Segamat Johor
Registered company number: 202101024398 (1424698-U)

The results of IAAB were as follows, in Malaysian Ringetts (MYR RM) and Sterling (£):

	Year ended 31 July 2025		*Year ended 31 July 2024*	
	MYR RM	£	*MYR RM*	*£*
Gross income	113,516	19,746	*63,584*	*10,765*
Expenditure	(40,543)	(7,052)	*(36,958)*	*(6,257)*
Tax charge	(25,355)	(4,410)	*(5,407)*	*(915)*
Deficit/surplus	47,618	8,284	*21,219*	*3,593*
Assets	98,767	17,180	*56,109*	*9,499*
Liabilities	(28,400)	(4,940)	*(33,360)*	*(5,648)*
Net assets	70,367	12,240	22,749	*3,851*
Share capital	1,000	174	*1,000*	*172*
Retained earnings	69,367	12,066	*21,749*	*3,679*
Total funds	70,367	12,240	22,749	*3,851*

12 Debtors: amounts falling due within one year

	2025	*2024*
	£	*£*
Accrued income	554	*767*

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13 Creditors: amounts falling due within one year

	2025 £	*2024 £*
Other creditors and accruals	2,100	*2,178*
Taxation and social security costs	1,527	*2,652*
Bank overdraft	-	*3,558*
	3,627	*8,388*

14 Analysis of movements in restricted funds

	Balance at 1 May 2024 £	Income £	Expenditure £	Transfers £	Balance at 30 April 2025 £
Animal Friends Insurance	30,000	-	-	-	30,000
The Marchig Animal Welfare Trust	-	7,500	(7,750)	250	-
JSAWT	-	7,500	(7,735)	235	-
Total	30,000	15,000	(15,485)	485	30,000

Comparative period

	Balance at 1 May 2023 £	*Income £*	*Expenditure £*	*Transfers £*	*30 April 2024 £*
Animal Friends Insurance	*30,000*	-	-	-	*30,000*
The Marchig Animal Welfare Trust	-	*7,500*	*(8,500)*	*1,000*	-
Lady Freethinker	-	*7,941*	*(13,170)*	*5,229*	-
SCPA	-	*2,735*	*(6,500)*	*3,765*	
Total	*30,000*	*18,176*	*(28,170)*	*9,994*	*30,000*

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Analysis of movements in restricted funds (continued)

Name of restricted fund	Description, nature and purposes of the fund
The Marchig Animal Welfare Trust	To support the Penang Island Project
Animal Friends Insurance	Support of the Borneo and Romania veterinary clinics
Jean Sainsbury Animal Welfare Trust (JSAWT)	To support the Penang Island Project
SPCA International	To support the rabies campaign and veterinary needs across projects
Lady Freethinker	Support animal welfare needs across projects

15 Analysis of movement in unrestricted funds

	Balance at 1 May 2024 £	Income £	Expenditure £	Transfers £	As at 30 April 2025 £
General fund	(24,263)	324,797	(297,952)	(485)	2,097
	(24,263)	324,797	(297,952)	(485)	2,097

Comparative period

	Balance at 1 May 2023 £	*Income £*	*Expenditure £*	*Transfers £*	*As at 30 April 2024 £*
General fund	*(15,260)*	*304,396*	*(303,405)*	*(9,994)*	*(24,263)*
	(15,260)	*304,396*	*(303,405)*	*(9,994)*	*(24,263)*

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds

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16 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2025 £
Tangible fixed assets	6,592	-	-	6,592
Fixed asset investments	172	-	-	172
Net current assets/(liabilities)	(4,667)	-	30,000	25,333
Total	2,097	-	30,000	32,097

Comparative period

	General fund £	*Designated funds £*	*Restricted funds £*	*Total 2024 £*
Tangible fixed assets	*13,186*	-	-	*13,186*
Fixed asset investments	*172*			*172*
Net current assets/(liabilities)	*(37,621)*	-	*30,000*	*(7,621)*
Total	*(24,263)*	-	*30,000*	*5,737*

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INTERNATIONAL AID FOR THE PROTECTION AND WELFARE OF ANIMALS

England & Wales - Charity number 1137532

Accounts

INTERNATIONAL AID FOR THE PROTECTION & WELFARE OF ANIMALS

Trustees Report and Financial Statements
for the year ended 30 April 2024



Charity Number:
1137532

IAPWA

Doc ID: 5b13ed0cdead71ddcf17b707dde094fe041c3dc4

International Aid for the Protection & Welfare of Animals (IAPWA)

Reference and Administration Information

Charity Number:
1137532

Registered Office and Operational Address:
1b Rudds Lane, Haddenham, Aylesbury, Buckinghamshire, HP17 8JP

The charity is also known as "IAPWA"

Trustees:
Trustees who served during the year, and up to the date of this report, were as follows:

Justin Telford (appointed 1st March 2024)
Carole Addaberkane
Colin Heath
Susanna Misson-Williams (appointed 1st March 2024)
Oscar Leyenda (resigned 1st March 2024)

There were no trustees who held title to property belonging to the charity during the reporting period or at the date of approval.

Key Management Personnel:
Nicky Stevens
Chief Executive

Bankers:
Lloyds Bank
13/14 Cornmarket, Thame, Oxford, Oxfordshire, OX9 2BN

Independent Examiner:
Patrick Morrello ACA
Third Sector Accountancy Limited,
Holyoake House, Hanover Street, Manchester, M60 0AS

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The trustees present their report and the unaudited financial statements for the year ended 30 April 2024.

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

Objectives and Activities

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

The objectives of the charity are to provide aid and support for the protection and welfare of animals.



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International Aid for the Protection & Welfare of Animals (IAPWA)

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 APRIL 2024

IAPWA (International Aid for the Protection & Welfare of Animals) is a UK registered charity founded to create a better future for animals in need.

Shortly after this Trustee Report is published, IAPWA will be celebrating a significant milestone of having helped 50,000 animals worldwide, across our projects and support programmes.



Throughout this report we're excited to be providing an update on our work as well as our aims moving forward.



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Our Projects

Supporting Dogs and Cats

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Penang Island

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This programme is managed within an agreement between IAPWA, our colleagues in IAPWA Penang, and the Government (MBPP), and operates from the Government facility. The overarching objectives of the project are:



Since the project began:

Our surveys have demonstrated a positive reduction in dog density	Zero dogs have been culled through the old methods of stray dog management	Nearly 7,300 dogs have been neutered and vaccinated	1,000 dogs have found homes through our adoption programme






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One of the thousands of dogs who now has a bright future because of this programme is Potato. This sweet girl was found wandering the streets as a stray puppy. At six months old she fell into the loving arms of our team where she was provided with the extra care she needed after living on the streets, as well as being spayed and vaccinated. Following this, she found her forever home with one of our teammates who had lost their beloved, furry companion earlier that year. Potato has since celebrated her first Christmas with a family of her own, and has a bright, healthy future ahead of her.







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Working together and celebrating success

Working collaboratively and uniting on a shared goal to improve the welfare of dogs on the island has been a key aspect of this programme since it was established.

Throughout the period of this report, IAPWA Penang have been visited by a range of councils to learn about this programme, including Majlis Perbandaran Hulu Selangor, Majlis Perbandaran Kuala Langat, Majlis Bandaraya Shah Alam and the Mayor of Petaling Jaya and his team. The team have been proud to share the results of their hard work and demonstrate what has been achieved.







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On 20th September 2024, a Memorandum of Understanding was signed between IAPWA Penang, the Department of Veterinary Services, Penang Island City Council and the University of Putra Malaysia with an aim of working together to carry out specific research to showcase the effectiveness of this programme. We are extremely grateful for the ongoing support shown in enabling us to measure and share the impact of this work.





IAPWA Penang are now also part of 'The Coalition of Penang Animals NGO's and Advocates (CoPANA)' which was established to share best practices and advocate for humane stray management policies across Penang. On 19th November 2024, they were asked to represent Penang Island in Parliament to present this programme. The team were extremely proud to show what can be achieved when governments, NGO's, and communities unite in their efforts to create change.





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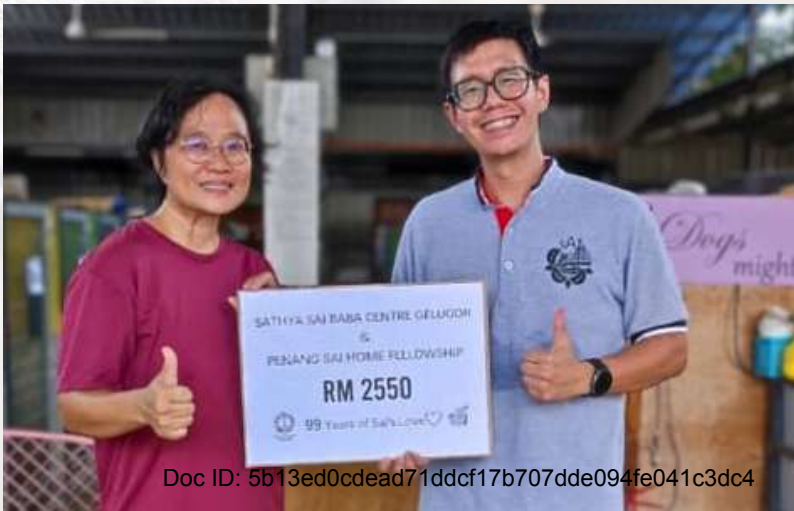
Sustainability

A core aim for this programme has been to ensure effective local engagement to drive sustainable and long-term change for the dogs on the island. Through the hard work and dedication of the IAPWA Penang team, the majority of all funding to support this work now comes from fundraising initiatives on the island and support from the local community. We are extremely proud of the team for their efforts in driving this forward and are also delighted to have been able to support increased fundraising capacity within the team to assist with this.

Throughout the period of these accounts there have been many examples of the community on the island coming together to support this project. From corporates and community fundraising to student support, merchandise sales and workshops, there has been a year round calendar of events to raise awareness and funds.







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Through one of these events, held at Upland International School, IAPWA Penang engaged with over 600 students and parents to raise awareness of the programme.





The largest event of the year, Furry Hopes Pet Carnival, was held in June 2024 with hundreds of dog lovers attending across the island and some of the dogs that have been adopted through this programme popping by to say hello with their new families.. There were many activities for the community to engage in; from local pet friendly businesses, food stalls, veterinary workshops, dog licence registrations, and lots of dog-friendly games.







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Finding forever homes

Penang Island is now home to over 1,000 dogs who have found a family through this programme and thousands of others who are now safe on the island in their communities. One dog who has been through our adoption programme is Pippa who has now celebrated her 6th birthday after being rescued in the early years of this project and finding her forever family







Each one of the thousands of dogs that have been supported through this programme has a story, and whilst we'd love to share them all with you, we're going to finish this update by sharing the stories of three dogs that have been helped throughout 2024.

Tommy lost his leg after falling victim to a wild animal trap on Penang Island. He was quickly rescued by our team who then performed an emergency operation to amputate his leg and save his life. Once Tommy had healed from his ordeal, he was neutered, vaccinated and soon adopted by a loving family. They then all ventured back home where they began a life full of new adventures together.



TOMMY



WILLOW

Young puppy Willow came into our care partially paralysed and unable to walk. After weeks of round the clock care and physiotherapy sessions, she eventually grew stronger and is now a happy, healthy dog who is growing up surrounded by the love of her new family and furry siblings (who were also adopted from our IAPWA Penang project).

Ginger was discovered on the streets with a horrendous head wound crawling with hundreds of maggots. She underwent a delicate surgery to remove the maggots and treat her wound. After weeks of treatment, Ginger's wound had fully healed. She was also vaccinated and spayed, and will soon start the search for her forever home through our in-country adoption programme.



GINGER

Lastly we would like to say a big thank you to everyone who has supported this project and the tireless work of our colleagues in the IAPWA Penang team.



Borneo

Doc ID: 5b13ed0cdead71ddcf17b707dde094fe041c3dc4

Our work in Borneo began with our first project in Kota Kinabalu, Sabah, through which we supported nearly 12,500 dogs and cats in that region.

In 2022 we received an invitation from the local authorities of the city of Sandakan to establish a programme in their region. Following this, a comprehensive strategy was created to provide a holistic solution to these problems and create long term change to ensure better welfare for the dogs and cats in this area. Some of these elements are shown below:



This programme will be based on scientific methodology with our aim being to actively demonstrate the impact that can be achieved by following this strategic approach and to share the results of our monitoring

and evaluation with the animal welfare sector, enabling us to create change not only for the dogs and cats in Sandakan but for dogs and cats in many other countries.

Since our last report, we have been finalising the development plans for our new Borneo Animal Welfare Centre and are pleased to share that all documents have now been submitted to the relevant government departments. Once all approvals have been received, building work on the Centre will commence in 2025. As we prepare for the launch of the Centre, planning is underway for baseline research through dog population surveys and community animal welfare KAP surveys to feed into the design of our Dog Population Management and Community Engagement Strategy. During this period we are also in discussions with the local authorities of the city of Sandakan, as well as the relevant authorities at regional and state levels, to advise on humane dog population management and secure the formal agreements, including an MOU, which will shortly be finalised.



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Through the period of in-country delays with the Centre we have used this time to strengthen relationships with the city's animal protection community. As part of this, we were invited to conduct a preliminary assessment of the local SPCA shelter in 2024. Sadly, they are currently running over capacity, lacking in both financial and human resources, and their infrastructure is old and needs an urgent upgrade. As a result of this assessment we have started discussions to identify how we can improve their shelter and animal welfare in 2025 and beyond. Whilst this is likely to involve a considerable commitment from IAPWA at a time when we are also preparing for our own Animal Welfare Centre, we feel strongly that it is an essential part of our holistic approach to ensure that we are able to truly create a better future for all dogs and cats in Sandakan and support the local community in doing so.

Payments for our work in Borneo have been made directly and are reflected within charitable activities or to IAAB as a grant.



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Romania

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Through our work in Romania, we have supported a range of neutering campaigns through which over 5,000 dogs and cats have been neutered. Our last campaigns were all focused on pets whose owners would otherwise struggle to access veterinary care.







As shared in our last report, our mobile veterinary clinic has been undergoing some improvements but will be back on the road delivering neutering campaigns in 2025 which we are excited to share with you in our next report.

Moving forward, we are aiming to start customising our second mobile veterinary clinic in 2026 as part of our aim to neuter at least 10,000 dogs and cats every year through our projects and support programmes by the end of 2028.



Support Programmes

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As a small charity, IAPWA is aware that there are millions of animals in need across the globe, and we strive to ensure our resources have the greatest possible impact. Our dedicated team works tirelessly, often going above and beyond to make a real difference. From providing support to companion animals outside of our core projects or responding to animals in distress amid natural disasters, we are always ready to step in and provide support wherever it's needed most.







IAPWA will soon be celebrating supporting 50,000 animals through our Projects and Support Programmes, and in 2025 we are committed to expanding our efforts even further to help more animals in need around the world. You can read more about our individual Support Programmes on the following pages.



Companion Animals

Doc ID: 5b13ed0cdead71ddcf17b707dde094fe041c3dc4

At IAPWA, dogs and cats are close to our heart and we are delighted to have been able to provide support to many companion animals outside of our core projects in 2024.

Some heartwarming stories of the animals we have supported across the year are shared below.



SCARLET

Scarlet was rescued from the streets after being hit by a car and left to die. Not only did she require an emergency amputation of her front leg due to the accident, but she later developed a life-threatening infection.

Thankfully, after weeks of treatment and care, Scarlet's health took a wonderful turn. Today she is happy, healthy, and truly loving the home comforts of her foster home whilst she awaits a forever home of her own.

When Atlas was rescued he was emaciated beyond imagination and so weak he was unable to meow properly.

Thankfully, with prompt treatment Atlas began to show signs of improvement. Over the past few months, his health has improved drastically and he now even enjoys playing with his toys and furry companions.

Due to long-term health issues, Atlas will require special care all of his life, but he finally has a bright future and will soon start the search for a supportive family.



ATLAS

A very special rescue case we supported in 2024 was for a little boy named Ticky Ticky Pup.

Rescued all alone amongst a pile of rubbish and rubble, this tiny puppy was found fighting for his life. He was covered in horrendous ticks, he had fleas and mites eating away at his skin, and he was extremely anemic.





He was rushed to the veterinary clinic for urgent treatment as well as to undergo careful extraction of the ticks to avoid infection. After many weeks, he was unrecognisable; happy, healthy and ready for the next chapter of his life.

Ticky Ticky Pup is a puppy no longer and, after being neutered and vaccinated, recently found his forever home with a wonderful family. We're so happy for this sweet boy after all he's been through and can't wait to hear about all of the adventures he gets up to now that he has his whole life ahead of him.





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Towards the end of 2024, we were contacted to help re-build a small animal shelter in Valencia that had been completely destroyed by catastrophic flooding.

The shelter was a safe haven to dogs from a range of challenging backgrounds and urgently needed support to re-build so their crucial work could continue.

We agreed to help, and our support allowed shelter reconstruction to begin. The shelter is now at a stable point where they can start rescuing more dogs in need, as well as being able to provide the special care needed to the existing dogs who almost lost their lives during the flooding.

There is still a lot of work to do, but they have come so far. Most importantly, the dogs in their care now have a safe place to continue their treatment, care, and rehabilitation.





We look forward to being able to provide this lifeline to even more dogs and cats who rely on our Support Programmes in 2025 and look forward to sharing more about this evolving element of our work in our next report.



Rabies Campaigns

Doc ID: 5b13ed0cdead71ddcf17b707dde094fe041c3dc4

Rabies is a deadly disease that attacks the central nervous system of mammals, with less than a 0.1% survival rate once contracted. It affects every continent except Antarctica and is one of the most feared diseases worldwide.

Each year, millions of dogs suffer from rabies or are killed in culling efforts driven by fear of the disease. These culls are ineffective, as they create a vacuum that allows new dogs to enter the area, perpetuating the cycle. Experts also agree that culling doesn't control the spread of rabies.

While rabies is nearly always fatal, it is 100% preventable through a simple vaccination. Therefore, IAPWA is committed to carrying out rabies campaigns as part of our ongoing work to protect both human and animal lives from this deadly disease. This work includes:



20,000 animals vaccinated to date



25,000 animals to be vaccinated by end of 2025





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Donkey Welfare

Doc ID: 5b13ed0cdead71ddcf17b707dde094fe041c3dc4

IAPWA were thrilled to continue our support for working donkeys throughout the period of this report, providing aid in many forms to those in the Kahama District of Tanzania who have been affected by relentless droughts, as well as supporting donkeys impacted by the illegal and barbaric donkey skin trade.

To date, this support has included:

447 Food Packages provided to feed hungry donkeys affected by droughts

30 Donkey Shelters built to protect donkeys from the barbaric skin trade

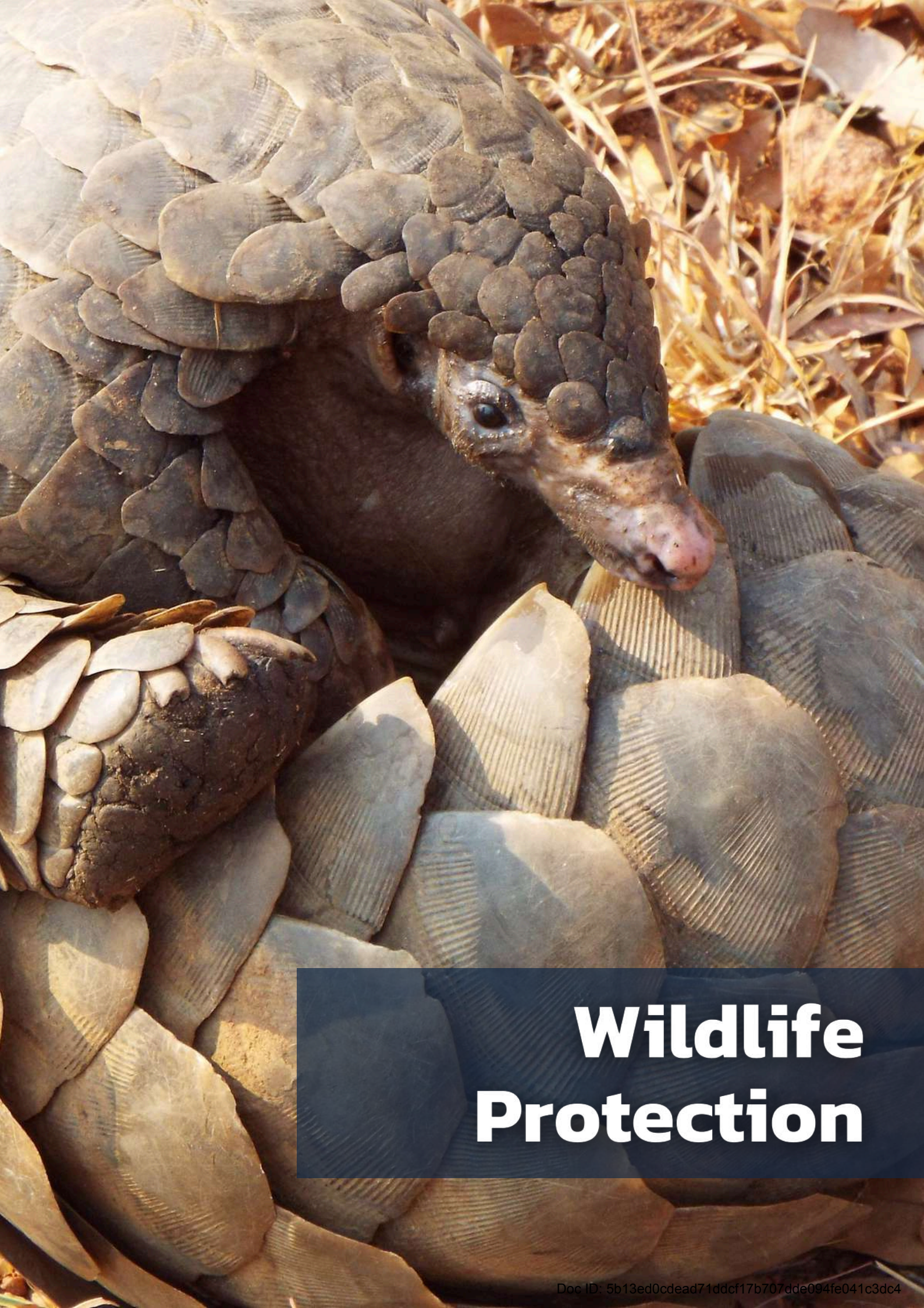
896 donkeys provided with veterinary care via **Mobile Clinics**

Our aim is to continue this support with the hopes of having provided veterinary aid and food supplies to over 1,500 donkeys through Mobile Veterinary Clinics, as well as having supported the build of 50 Donkey Shelters by the end of 2025.





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Wildlife Protection

Doc ID: 5b13ed0cdead71ddcf17b707dde094fe041c3dc4

The pangolin is the most trafficked mammal on the planet and the illegal wildlife trade results in the brutal death of tens of thousands of these animals every year. These magnificent creatures, known for their distinctive armour like scales, have fallen victim to ruthless poachers who take them from their natural habitat and sell them for food, medicines and fashion items.

Throughout this period, IAPWA partnered with a dedicated team in the Philippines to carry out wildlife raids to rescue pangolins from the clutches of these ruthless criminals. These pangolins were then provided with the emergency care and support they needed, before being released into safe areas to live out their lives in peace.





In addition to our wildlife raids, IAPWA launched an urgent petition in 2024. Through this petition we have collected (and continue to collect) signatures to urge Local Government Units and law enforcement agencies in the Philippines to greatly intensify their efforts in preventing the poaching, trafficking, and slaughter of pangolins and other endangered wildlife on the brink of extinction. The petition will be presented to officials in the Philippines in 2025 to drive change for these innocent animals.



Building our Communities

Doc ID: 5b13ed0cdead71ddcf17b707dde094fe041c3dc4

IAPWA has developed into a worldwide team of staff, volunteers, partners and supporters, all united together to make a difference to the lives of animals in need. In our last report we shared three new community groups to support our work. In this report we'll provide an update on these and share a further three initiatives.

Adventures for Animals

Within this community, a range of overseas and UK adventures are offered through our adventure partners in order to raise funds to support our work. The membership of this community has grown by 60% since our last report, with incredible trips to Kilimanjaro, Romania and the Sahara having been completed to raise funds and awareness of our work.

In 2025, we have plans to significantly develop this area of our fundraising, including growth of the team and the launch of an Adventures for Animals website.

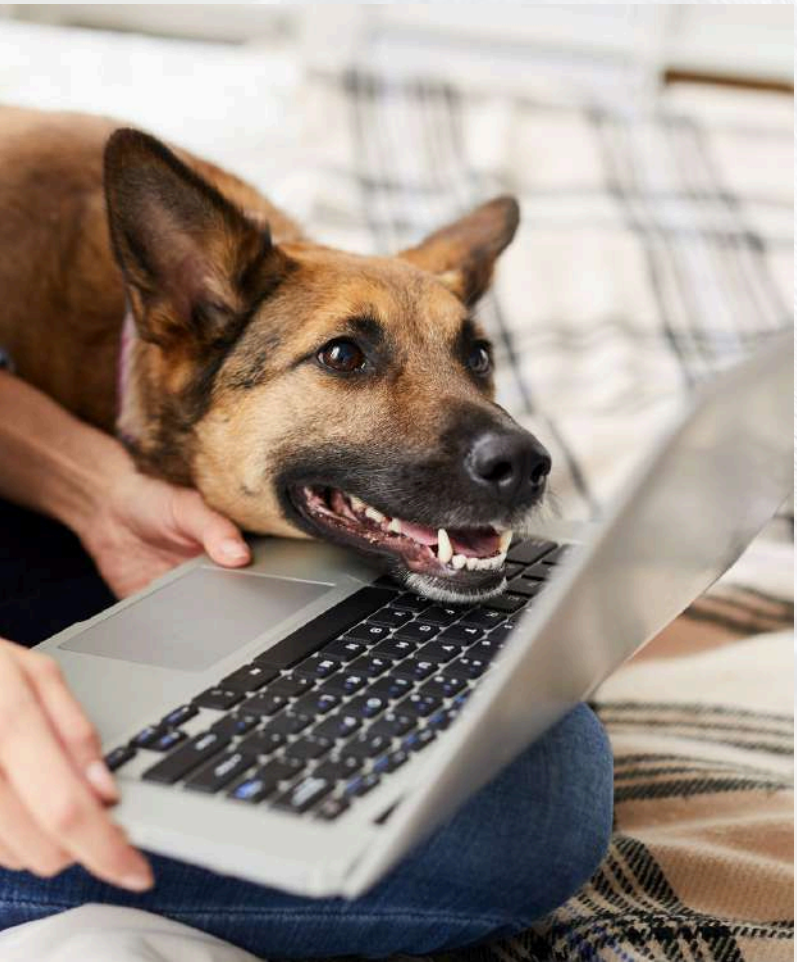


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I Love Hiking and Dogs

Our 'I Love Hiking and Dogs' community provides a place to join new hikes with other dog lovers, learn from a range of hiking and dog related content and take part in our 'Walk for Paws' fundraising challenges. We have now been joined by a 'Community Engagement Lead' (Volunteer) for this group and have aims in 2025 to increase our members to 2,500, develop the team through a range of volunteer roles and raise £10,000.





Auctions for Animals

Our online auction provides a community for those to donate and bid for items to support animals in need. This initiative is fully managed by a volunteer team who have worked extremely hard to re-launch this in 2024 and develop it into monthly auctions, generating funds to support our work and provide further ways for animal lovers to make a difference.

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Art for Animals

In 2024, we launched our 'Art for Animals' campaign which has been a wonderful partnership between artists and IAPWA to raise funds to support our work.

This campaign will run for its second year in 2025 as part of our Online Shop and campaign strategy.





Youth Ambassador Programme

In 2024 we welcomed a 'Partnership Manager' (Volunteer) to the team, with extensive experience within the education sector to focus on creating and delivering a Youth Ambassador Programme. This initiative is open to all children between the ages of 11-18 who feel passionately about animal welfare and would like to help raise funds and awareness to support our work. After many months of preparation, this programme has now been launched and we're looking forward to sharing an update about this with you in our next report.



Future Plans

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Our longer term aims remain the same as we committed to in our last report and we have been working hard within the UK team to develop our fundraising and communications operations to support these ambitious growth plans.



International Aid for the Protection & Welfare of Animals (IAPWA)

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 APRIL 2024

We would like to say a big thank you to everyone who has been part of our work since we were established. We celebrate having helped 50,000 animals with you as without your support none of this work would be possible.

Thank you from our team and all of the animals who now have a brighter future.



IAPWA

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International Aid for the Protection & Welfare of Animals (IAPWA)
Trustees' annual report for the year ended 30 April 2024

FINANCIAL REVIEW

AMOUNT OF RESERVES

The results for the year are set out in the statement of financial activities. The general reserve at the year-end was a £24,263 deficit (2023: £15,270).

The trustees are looking to increase the general funds but remain pleased with the level of funds raised to ensure the continuation of work and the steps IAPWA are taking to improve financial strength moving forward.

RESERVES POLICY

A policy is set which reflects the trustees' wish to safely commit as much as possible to the primary objectives of the charity whilst retaining financial stability and the potential to respond to new opportunities. The trustees are aiming to work towards a target of three month's expenditure and are confident that the charity is moving into a better position to be able to achieve this.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation registered as a charity on 17 August 2010 whilst it was a company limited by guarantee.

On 20 July 2021 IAPWA converted to a charitable incorporated organisation (CIO). The charity was established under a constitution which established the objects and powers of the CIO.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 8 to the accounts.

RELATED PARTIES AND RELATIONSHIPS WITH OTHER ORGANISATIONS

IAPWA established a corporate entity in Malaysia called IAAB (International Aid for Animals Borneo Sdn. Bhd) to support ongoing and longer term aims in Borneo which IAPWA is the sole shareholder of.

IAPWA work alongside IAPWA Penang, a registered charity in Malaysia, which was established to provide in country support for this project following IAPWA securing the MOU with the municipality on the island (MBPP). An agreement is in place between both organisations with both teams working closely together as a united group to meet shared objectives for this programme.

RECRUITMENT AND APPOINTMENT OF TRUSTEES

The Trustee Board are recruited from people who have an interest in the objects of the charity. Trustees are appointed by vote by the Trustees. The Trustees work in line with a comprehensive Trustee Policy setting out a detailed framework to support the Board in all areas of their role.

STATEMENT OF REPSONSIBILITIES OF THE TRUSTEES

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

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International Aid for the Protection & Welfare of Animals (IAPWA)
Trustees' annual report for the year ended 30 April 2024

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Charities Act 2011.

The trustees' annual report has been approved by the trustees and signed on their behalf by



Justin Telford

Chair of Trustees

Date 26 / 02 / 2025

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I report on the accounts of the charity for the year ended 30 April 2024 set out on pages 44 to 55.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Other matters

Your attention is to drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn. We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
    - to keep accounting records in accordance with section 130 of the Charities Act; and
    - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

    have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

P Morrello

Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House, Hanover Street
Manchester M60 0AS
Date: 26 / 02 / 2025

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International Aid for the Protection & Welfare of Animals (IAPWA)
Statement of Financial Activities
for the year ended 30 April 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	*Unrestricted funds £*	*Restricted funds £*	*Total funds 2023 £*
Income from:							
Donations and legacies	3	304,396	18,176	322,572	*380,888*	*50,188*	*431,076*
Total income		**304,396**	**18,176**	**322,572**	**380,888**	**50,188**	**431,076**
Expenditure on:							
Raising funds	4	35,508	-	35,508	*49,877*	-	*49,877*
Charitable activities	5	267,897	28,170	296,067	*336,646*	*61,560*	*398,206*
Total expenditure		**303,405**	**28,170**	**331,575**	***386,523***	***61,560***	***448,083***
Net income/(expenditure) before net gains/(losses) on investments		991	(9,994)	(9,003)	*(5,635)*	*(11,372)*	*(17,007)*
Net income/(expenditure) for the year	6	**991**	**(9,994)**	**(9,003)**	***(5,635)***	***(11,372)***	***(17,007)***
Transfer between funds		(9,994)	9,994	-	*(1,443)*	*1,443*	-
Net movement in funds for the year		**(9,003)**	**-**	**(9,003)**	***(7,078)***	***(9,929)***	***(17,007)***
Reconciliation of funds							
Total funds brought forward		(15,260)	30,000	14,740	*(8,192)*	*39,939*	*31,747*
Total funds carried forward		**(24,263)**	**30,000**	**5,737**	***(15,270)***	***30,010***	***14,740***

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

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International Aid for the Protection & Welfare of Animals (IAPWA)
Charity number 1137532

Balance sheet as at 30 April 2024

	Note	2024		*2023*	
		£	£	*£*	*£*
Fixed assets					
Tangible assets	10		13,186		*19,780*
Investments	11		172		*172*
Total fixed assets			**13,358**		***19,952***
Current assets					
Debtors	12	767		*4,705*	
Total current assets		**767**		***4,705***	
Liabilities					
Creditors: amounts falling due in less than one year	13	(8,388)		*(9,917)*	
Net current assets			**(7,621)**		***(5,212)***
Total assets less current liabilities			5,737		*14,740*
Net assets			**5,737**		***14,740***
The funds of the charity:					
Restricted income funds	14		30,000		*30,000*
Unrestricted income funds	15		(24,263)		*(15,260)*
Total charity funds			**5,737**		***14,740***

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of the Charities Act 2011.

The notes on pages 44 to 55 form part of these accounts.

Approved by the trustees on .....26 / 02 / 2025..... and signed on their behalf by:



Justin Telford (Chair)

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1 Accounting policies

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

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

International Aid for the Protection & Welfare of Animals (IAPWA) meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. Whilst they acknowledge the deficit in unrestricted funds and overall deficit for the year, they also acknowledge the challenging landscape for charities over the last few years and the financial impact of this.

They are confident that the charity will be able to remain operational with a comprehensive strategy in place to further improve financial strength and have been impressed with developments across all fundraising activities and the hard work and dedication of the team. In particular the team have been focusing on developing a range of unrestricted income streams, including the addition of the Adventures for Animals initiative which has shown promising results in its initial stages to be able to increase the income of the charity over the coming years.

The Trustees are confident that all these initiatives will play a key role in the charity growing the unrestricted income streams and resolving the deficit and are aiming to have 3 months in reserves by the end of 2026.

The charity has had access to and has used a bank overdraft facility through the period of these accounts and whilst at the current date of these accounts being signed this is not required, it is open to an annual review in late 2025. The trustees are also shortly reviewing the annual risk assessment which covers all aspects of the charity including financial contingency planning.

The trustees continue to adopt the going concern basis in preparing its financial statements.

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d Income

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

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of fundraising staff, social media, donation processing fees and their associated support costs.

- Expenditure on charitable activities includes the costs of salaries, operating costs and charitable project cost undertaken to further the purposes of the charity and their associated support costs, and grants made to other charitable organisations whose activities further the purposes of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

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h Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Vehicles	14%

i Cash at bank and in hand

Cash at bank and cash in hand includes cash held in the charity's bank account.

j Creditors and provisions

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

k Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

l Pensions

Employees of the charity are entitled to join a defined contribution ‘money purchase’ scheme. The charity’s contribution is restricted to the contributions disclosed in note 8. Outstanding contributions at the year end were £810 (2023: £640), which had been paid in full by 11 May 2023. The costs of the defined contribution scheme are included within staff costs and are allocated to the cost of raising funds or charitable activities, in line with the activities of the staff during the year.”

m Group financial statements

International Aid for Animals Borneo (IAAB) was incorporated on 16th July 2021 (company number 202101024398 (1424698-U), incorporated in Malaysia). IAAB is a private company limited by shares and IAPWA is the sole shareholder.

The Charity SORP requires that any parent charity must prepare consolidated accounts where the aggregate gross income of the group exceeds £1 million. Group accounts have not been prepared as this threshold has not been exceeded. These accounts are that of the parent only.

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2 Legal status of the charity

The charity is a charitable incorporated organisation (CIO) registered with the Charity Commission in England and Wales and has no share capital. In the event of the charity being wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. The registered office address is disclosed on the Reference and Administration page at the beginning of the trustees' report.

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3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	*Unrestricted £*	*Restricted £*	*Total 2023 £*
Donations	253,883	-	253,883	*304,138*	-	*304,138*
Gift Aid	50,513	-	50,513	*71,750*	-	*71,750*
Grants	-	18,176	18,176	*5,000*	*50,188*	*55,188*
Total	304,396	18,176	322,572	*380,888*	*50,188*	*431,076*

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4 Cost of raising funds

	2024	*2023*
	£	*£*
Staff costs	29,335	*39,923*
Marketing	2,275	*6,782*
Operations and administration	3,898	*3,172*
	35,508	*49,877*

5 Analysis of expenditure on charitable activities

	2024	*2023*
	£	*£*
Staff costs	53,761	*79,395*
Project and campaign costs	11,516	-
Consultancy	14,393	*23,004*
Centre - Phase 1	10,447	*27,730*
Mobile clinic costs	-	*22,133*
Animal supplies	13,175	*12,503*
Veterinary costs	134,197	*144,445*
Grants made	38,505	*66,031*
Depreciation	6,594	*6,594*
Accountancy fees	2,178	*1,920*
Administration and support costs	11,245	*12,712*
Marketing	56	*1,739*
	296,067	*398,206*
Restricted expenditure	28,170	*61,560*
Unrestricted expenditure	267,897	*336,646*
	296,067	*398,206*

Grants made

Grants were made to other registered charitable organisations to either fund and support IAPWA's projects or the work carried out by other organisations, all in direct support of the charity's charitable objects.

	2024	*2023*
	£	*£*
IAPWA Penang	27,840	*53,001*
Borneo - IAAB	10,665	*13,030*
	38,505	*66,031*

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6 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2024	*2023*
	£	*£*
Depreciation	6,594	*6,594*
Accountancy fees	1,680	*1,680*
Independent examiner's fee	498	*240*

7 Staff costs

Staff costs during the year were as follows:

	2024	*2023*
	£	*£*
Wages and salaries	77,425	*109,656*
Social security costs	2,563	*5,681*
Pension costs	3,108	*3,981*
	83,096	*119,318*

Staff costs were split across activities as follows:

	2024	*2023*
	£	*£*
Fundraising	7,390	*39,923*
Charitable activities	75,706	*79,395*
	83,096	*119,318*

No employee has employee benefits in excess of £60,000 (2023: Nil).

The average number of staff employed during the period was 2 (2023: 2).

The average full time equivalent number of staff employed during the period was 2 (2023: 2).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £37,043 (2023: £35,778), composed of £32,500 gross salary and £4,543 pension and NI contributions.

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8 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2023: Nil).

No member of the management committee received travel and subsistence expenses during the year (2023: Nil).

Aggregate donations from related parties were £Nil (2023: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2023: Nil).

9 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

10 Fixed assets: tangible assets

	Vehicles	Total
Cost	£	£
At 1 May 2023	67,791	67,791
At 30 April 2024	67,791	67,791
Depreciation		
At 1 May 2023	48,011	48,011
Charge for the year	6,594	6,594
At 30 April 2024	54,605	54,605
Net book value		
At 30 April 2024	13,186	13,186
At 30 April 2023	*19,780*	*19,780*

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11 Investments

Cost	£
At 1 May 2023	172
At 30 April 2024	172

During the previous year, IAPWA established a corporate entity in Borneo, called International Aid for Animals Borneo (IAAB), to continue its operations there. IAPWA is the sole shareholder.

The shareholding consists of 1,000 shares at RM1 per share. The details of the subsidiary are below.

Subsidiary name: International Aid for Animals Borneo Sdn. Bhd. (IAAB)
No. 152G, First & Second Floor, Jalan Sia Her Yam, 85000 Segamat Johor
Registered company number: 202101024398 (1424698-U)

The results of IAAB were as follows, in Malaysian Ringetts (MYR RM) and Sterling (£):

	Year ended 31 July 2024		*Year ended 31 July 2023*	
	MYR RM	£	*MYR RM*	*£*
Gross income	63,584	11,615	*72,569*	*12,030*
Expenditure	(36,958)	(6,751)	*(51,387)*	*(8,519)*
Tax charge	(5,407)	(988)	-	-
Deficit/surplus	21,219	3,876	*21,182*	*3,511*
Assets	56,109	10,250	*33,960*	*5,630*
Liabilities	(33,360)	(6,094)	*(32,430)*	*(5,376)*
Net assets	22,749	*4,156*	1,530	*254*
Share capital	1,000	183	*1,000*	*166*
Retained earnings	21,749	3,963	*530*	*88*
Total funds	22,749	*4,146*	1,530	*254*

12 Debtors: amounts falling due within one year

	2024	*2023*
	£	*£*
Accrued income	767	*4,705*

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13 Creditors: amounts falling due within one year

	2024	*2023*
	£	*£*
Other creditors and accruals	2,178	*1,920*
Taxation and social security costs	2,652	*2,254*
Bank overdraft	3,558	*5,743*
	8,388	*9,917*

14 Analysis of movements in restricted funds

	Balance at 1 May 2023	Income	Expenditure	Transfers	Balance at 30 April 2024
	£	£	£	£	£
Animal Friends Insurance	30,000	-	-	-	30,000
The Marchig Animal Welfare Trust	-	7,500	(8,500)	1,000	-
Lady Freethinker	-	7,941	(13,170)	5,229	-
SCPA	-	2,735	(6,500)	3,765	
Total	30,000	18,176	(28,170)	9,994	30,000

Comparative period

	Balance at 1 May 2022	*Income*	*Expenditure*	*Transfers*	*Balance at 30 April 2023*
	£	*£*	*£*	*£*	*£*
Animal Friends Insurance	*30,000*	-		-	*30,000*
Battersea Dogs and Cats Home	*9,939*		*(10,095)*	*156*	-
Jean Sainsbury Animal Welfare Trust	-	*10,000*	*(10,500)*	*500*	-
The Marchig Animal Welfare trust	-	*6,500*	*(7,000)*	*500*	-
SPCA International	-	*33,688*	*(33,975)*	*287*	-
Total	*39,939*	*50,188*	*(61,570)*	*1,443*	*30,000*

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Analysis of movements in restricted funds (continued)

Name of restricted fund	Description, nature and purposes of the fund
The Marchig Animal Welfare Trust	To support the Penang Island Project
Animal Friends Insurance	Support of the Borneo and Romania veterinary clinics
Battersea Dogs and Cats Home	Template for Change - Romania
Jean Sainsbury Animal Welfare Trust	To support the Penang Island Project
SPCA International	To support the rabies campaign and veterinary needs across projects
Lady Freethinker	Support animal welfare needs across projects

15 Analysis of movement in unrestricted funds

	Balance at 1 May 2023 £	Income £	Expenditure £	Transfers £	As at 30 April 2024 £
General fund	(15,260)	304,396	(303,405)	(9,994)	(24,263)
	(15,260)	304,396	(303,405)	(9,994)	(24,263)

Comparative period

	Balance at 1 May 2022 £	*Income £*	*Expenditure £*	*Transfers £*	*As at 30 April 2023 £*
General fund	*(8,192)*	*380,888*	*(386,513)*	*(1,443)*	*(15,260)*
	(8,192)	*380,888*	*(386,513)*	*(1,443)*	*(15,260)*

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds

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16 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2024 £
Tangible fixed assets	13,186	-	-	13,186
Fixed asset investments	172	-	-	172
Net current assets/(liabilities)	(37,621)	-	30,000	(7,621)
Total	(24,263)	-	30,000	5,737

Comparative period

	General fund £	*Designated funds £*	*Restricted funds £*	*Total 2023 £*
Tangible fixed assets	*19,780*	-	-	*19,780*
Fixed asset investments	*172*			*172*
Net current assets/(liabilities)	*(35,212)*	-	*30,000*	*(5,212)*
Total	*(15,260)*	-	*30,000*	*14,740*

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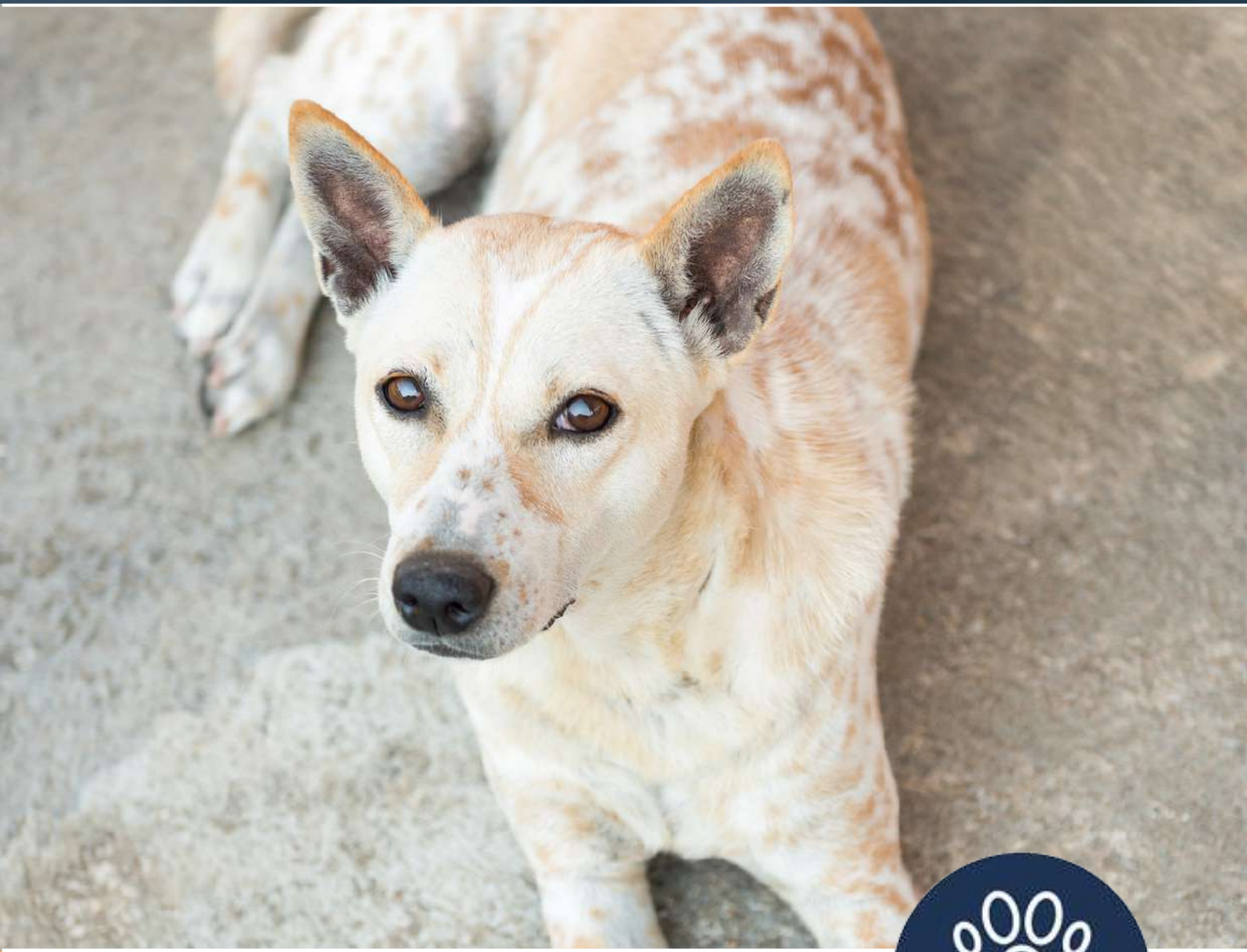
INTERNATIONAL AID FOR THE PROTECTION AND WELFARE OF ANIMALS

England & Wales - Charity number 1137532

Accounts

INTERNATIONAL AID FOR THE PROTECTION & WELFARE OF ANIMALS

Trustees Report and Financial Statements
for the year ended 30 April 2023



Charity Number:
1137532

IAPWA

Doc ID: 91eca70038e7a04c1106fbd825b0d258f1891476

International Aid for the Protection & Welfare of Animals (IAPWA)

Reference and Administration Information

Charity Number:
1137532

Registered Office and Operational Address:
1b Rudds Lane, Haddenham, Aylesbury, Buckinghamshire, HP17 8JP

The charity is also known as "IAPWA"

Trustees:
Trustees who served during the year, and up to the date of this report, were as follows:

Oscar Leyenda (Chair)
Carol Addaberkane
Colin Heath

There were no trustees who held title to property belonging to the charity during the reporting period or at the date of approval.

Key Management Personnel:
Nicky Stevens
Chief Executive

Bankers:
Lloyds Bank
13/14 Cornmarket, Thame, Oxford, Oxfordshire, OX9 2BN

Independent Examiner:
Patrick Morrello ACA
Third Sector Accountancy Limited,
Holyoake House, Hanover Street, Manchester, M60 0AS

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The trustees present their report and the unaudited financial statements for the year ended 30 April 2023.

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

Objectives and Activities

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

The objectives of the charity are to provide aid and support for the protection and welfare of animals.



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IAPWA (International Aid for the Protection & Welfare of Animals) is a UK registered charity founded to create a better future for animals in need. What began as a desire to help one dog in the rainforests of Borneo in 2009 has since developed into a range of projects and support programmes.

Some of our key achievements to date include:



Helping over 40,000 animals through our projects and support programmes



Having partnered with governments in two regions of Malaysia on their dog population management programmes



Neutering over 31,500 dogs and cats to reduce the number of puppies and kittens born on the streets



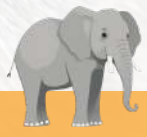
Ending the dog culls in Penang Island in 2017 with zero dogs culled since the programme began



Finding loving homes for nearly 1,500 dogs and cats



Vaccinating over 14,000 dogs against rabies



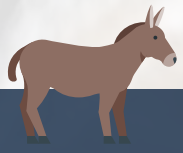
Supporting sanctuaries for a range of species, including: dogs and cats, elephants, sun bears & macaques



Partnering on campaigns to protect lions, intercept illegal wildlife trafficking and conduct raid and rescue activities in the dog meat trade



Providing disaster support to meet a range of emergency needs



Supporting donkeys with food, treatment and shelter and protecting them against the skin trade

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Our Work

Supporting Dogs and Cats

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Penang Island

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Following a rabies outbreak in the Northern States of Peninsular Malaysia (including mainland Penang) and the response to the outbreak which included mass dog culling, the City council of Penang Island requested assistance from International Aid for the Protection and Welfare of Animals (IAPWA) to humanely control stray dogs in the community. Our programme in Penang Island was established to meet this need in 2017.

The programme is managed within an agreement between IAPWA, the local entity IAPWA Penang and the Government (MBPP) and operates from the Government facility.

In March 2023, the collective team celebrated the 5th anniversary of the project. Since the project began:



Zero dogs have been culled following the end of the old regime



Over 6,000 dogs have been neutered and vaccinated



Over 850 dogs have been adopted



The team has grown to 15 members of staff, 13 committee members and many volunteers who help with a range of needs throughout the year

One of the thousands of dogs that have been part of this programme is Oki. He was born on the streets and came into our care as a sick, scared little puppy. Before our project existed, he would have likely been culled under the previous regime, not making it past his early years. However, thanks to our project, Oki was rescued and quickly provided with all of the treatment and support he needed, as well as being neutered and vaccinated before finding his forever home.



OKI BEFORE



OKI AFTER

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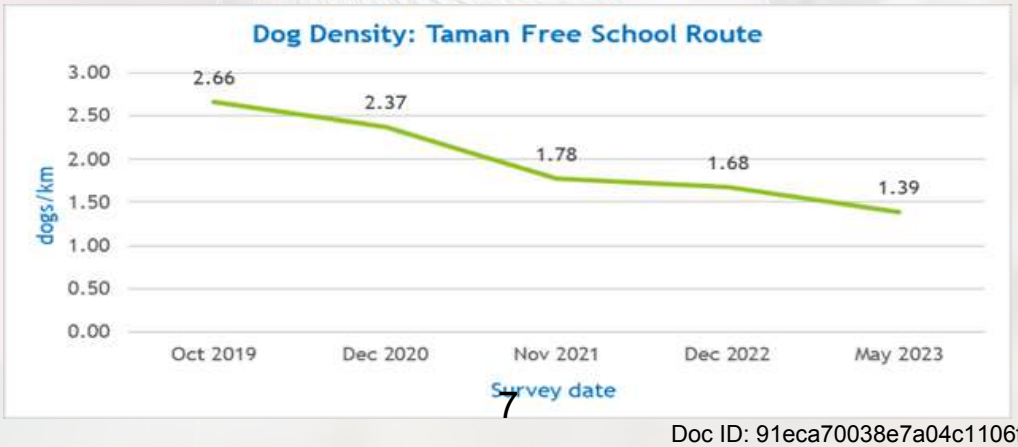
The overarching objectives of the project remain as follows:

To stabilise and eventually reduce the density of stray dogs	To improve the welfare of stray dogs	To raise awareness of responsible dog ownership	To improve rehoming capacity of stray dogs	To improve the public perception of dogs

Monitoring, Evaluation and Sharing Successes

Since the initial baseline survey, the IAPWA Penang team have repeated street surveys every 6 months following standardised protocol, including using the same mode of transport and maintaining consistent timing and speed. For each round, every route is surveyed twice to get a measure of variation in dog density from day-to-day. The variation is then compared to changes in dog density over time to assess the impact of our intervention effort.

Out of the hotspot survey locations, an area called Taman Free School was the first on the island to reach the 65-70% threshold for sterilisation coverage of female dogs. The surveys demonstrate the positive impact of the project on dog density along this route. As we can see in the chart below, there is a clear trend of reduction in dog density which supports the scientific models that as long as sterilisation coverage is maintained above the 65-70% threshold, in particular for females, dog density will continue to decrease.



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A comprehensive report was produced and shared with stakeholders relating to the surveys to demonstrate the impact of the programme which we are excited to continue developing.

In March 2023, the IAPWA Penang team were visited by the Majlis Bandaraya Subang Jaya (MBSJ) Government so as they could learn more about humane dog population management, how this programme is run and how they could do this in their region. This visit is one of many occasions where advice and support in dealing with strays has been requested from IAPWA Penang Project Director, Choong Koon Yean, which is a credit to her management of the programme in country.

Education and Raising Awareness

In addition to regular adoption and education events held throughout the year, IAPWA Penang also attended a special adoption event ran by the lovely team at HG Concept.

An education session about the dogs on the island was arranged as part of a children's enterprise programme, with one of our patients, Mochi, also being adopted by someone within the HG Concept team after the event.







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In October, the Founder of local entity PetMedic, Dr Lee Wai Wai, travelled to Penang Island to run a first aid class alongside the team. As well as those attending learning a range of useful information relating to first aid, the event also raised £200 to support the programme.







Lastly, the 2023 Furry Hopes Pet Carnival was another big success, as the largest annual fundraiser the IAPWA Penang Team run on the island. Following many months of hard work, the event was held at the Gurney Paragon Mal across 2 days, with hundreds of dog lovers attending.

Over the weekend-long event there were a range of stalls from local pet friendly businesses, veterinary and training advice, dog licence registrations, food stalls and the chance to meet some of our pups for potential adoption. This and all other events have continued to support the programmes ongoing community engagement and financial sustainability in country and we remain incredibly proud of what our friends and colleagues in IAPWA Penang have been able to achieve.

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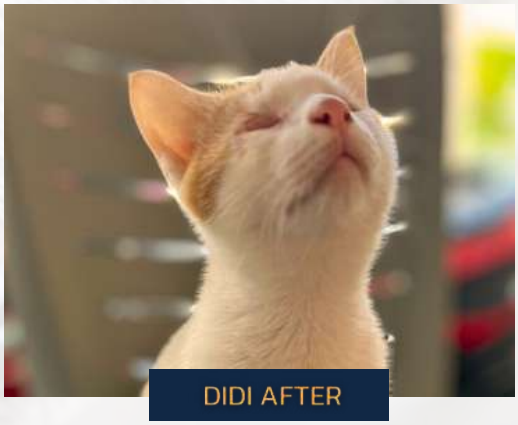






To finish our update about Penang Island, we'd like to share another patient who has been helped through this special programme. Didi the kitten is blind and had been struggling to survive all alone on the streets, becoming incredibly sick and fragile as a result. He came into our care and we were quickly able to provide him with all of the treatment and support he needed. He is now absolutely thriving in his forever home with a family of his own. We're told he is very healthy and super playful, not letting his disability hold him back from enjoying a full life for one second.


DIDI BEFORE


DIDI AFTER

Funds to support this Project and in country Project Director are reflected in these accounts as an IAPWA Penang grant.

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Borneo

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As shared in our last Annual Report, IAPWA are proud to have neutered nearly 12,500 dogs and cats within our first programme in Borneo, with many also receiving life-saving care and finding homes through our adoption initiatives.

In 2022, IAPWA received an invitation from the local authorities of the city of Sandakan to establish a programme in their region to deal with the rapidly escalating stray dog issues they were experiencing. With only one small local shelter serving the region which is already beyond full capacity, and the number of animals being abandoned and puppies being born on the streets continuing to rise, they were reaching a crisis point.

Our strategy for this programme has been designed to not only provide a holistic solution to these problems but to also create long term change to ensure better welfare for the dogs and cats in this region. Some of the elements of this programme, as previously shared, will include:



Reducing the number of puppies and kittens born on the streets through a Catch, Neuter, Vaccinate, Release (CNVR) Programme



Providing Veterinary Care to dogs and cats and supporting the local animal protection community with veterinary needs



Finding homes for dogs and cats through an in-country adoption programme



Educating communities about Responsible Pet Ownership



Human Behaviour Change initiatives for community engagement woven throughout our work



Running a comprehensive training programme to meet veterinary, welfare and dog & cat population management needs to expand the impact of our programme further

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This programme will be based on scientific methodology with our aim being to actively demonstrate the impact that can be achieved by following this strategic approach and to share the results of our monitoring and evaluation with the animal welfare sector, enabling us to create change not only for the dogs and cats in Sandakan but for dogs and cats in many other countries.

We are excited to share some further drawings of the Centre with you to accompany the extensive planning phase for this ambitious project:







Whilst some minor delays were expected and accounted for with this project, unfortunately there have been some major delays outside of our control which have resulted in the Centre now being scheduled for completion in late 2025/2026. Whilst this has been disappointing to the team, it's essential that we follow all requirements to ensure that we can be as successful as possible for this long-term project.

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Throughout the period of these accounts, and to the current date, IAPWA have been providing support to many dogs in Sandakan to ensure they have received veterinary treatment. Some of these patients stories are shown below:



ELEANOR

When Eleanor was rescued from the streets, her entire face was swollen and she had a deep wound in her mouth that was so badly infected, it was crawling with maggots. Luckily, this brave girl was able to get all of the treatment she needed, as well as being neutered and vaccinated, and today she looks like a different dog who is thoroughly enjoying life again.

Sunbear was rescued from the streets in a heart-shattering state, covered in maggot wounds and suffering with the skin disease mange; something no puppy deserves.

Thankfully we were able to step in, ensuring Sunbear got all of the treatment she desperately needed. Soon enough she was no longer fighting for her life, but safe in the loving arms of the family who adopted her.



SUNBEAR

Payments for our work in Borneo have been made directly and reflected within charitable activities or to IAAB as a grant.

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Romania

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Our work in Romania is our smallest programme and began through funding a variety of neutering campaigns through which over 5,000 dogs and cats were neutered.

In early 2022, we were joined by a local Project Coordinator for Romania who was recruited to facilitate the day-to-day running of the programme on the ground and work alongside our UK Programme Manager, Jo Mackenzie. Georgiana has been working within animal welfare in Romania for several years with extensive experience in the organization and smooth running of neutering campaigns. She is also a licensed veterinary technician and is passionate about improving animal welfare in her country.

The campaigns within the period of these accounts were all focused within the region of Sibiu and mostly for pets whose owners would otherwise struggle to access veterinary care. We are extremely grateful to everyone who played a part in making these campaigns a success.

Below are a few photos from the campaigns delivered over this period:









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Our mobile veterinary clinic is currently undergoing some improvements after which it will be back on the road to be used within further neutering campaigns. Following the completion of the Borneo Animal Welfare Centre, we will then be customising our second mobile veterinary clinic for Romania. This forms part of our collective aims across our projects and support programmes to be supporting the neutering of at least 10,000 dogs and cats every year by the end of 2028 in order to prevent the births of millions of puppies and kittens worldwide.

In line with these future developments we will also be looking to increase the support we can provide for sanctuaries in Romania to help the thousands of dogs and cats who live there.

Rabies Vaccination Campaigns

Rabies is a deadly disease caused by a virus that attacks the central nervous system of mammals. Once the virus enters its nervous system, the animal has less than 0.1% chance of survival. Rabies is found on every continent except Antarctica and is one of the most feared diseases in the world.

Each year, millions of dogs suffer and die due to the disease itself and also indiscriminate culling prompted by fear of the disease. The killing of dogs creates a territorial vacuum that encourages new dogs to move into the area, which then leads to a repeat of the culling process. World experts all agree that dog culling is ineffective in controlling the spread of rabies, but fear continues to drive local culling efforts.

While rabies may be 99.9% fatal, it is also 100% preventable by vaccination. Because treatment for rabies is rarely successful, education in local communities about prevention – from vaccination and rabies awareness to dog behaviour and bite prevention – is imperative for controlling the disease and saving the lives of humans and animals.

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IAPWA have, and are aiming to:

Vaccinated over 4,000 dogs over the period of these accounts

Vaccinated over 14,000 dogs to date against this potentially fatal disease

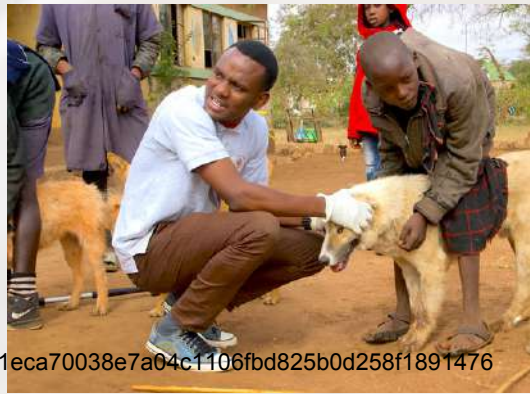
Aiming to have vaccinated 25,000 dogs by the end of 2025

Below are a few photos from one of the 2023 rabies campaigns:









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Every Life Matters

As a small charity, we understand that there are millions of animals in need worldwide and our funding needs to go a long way to make an impact to as many lives as possible. As a team who work tirelessly to make a difference wherever we can, we always aim to go that extra mile wherever possible, from providing support for individual dogs and cats that have needed our help outside of our own projects, to responding to urgent calls for help in disasters.

Two of these very special stories are shared below:





NICOLAS

Nicolas was rescued at just a few months old after fending for himself on the streets when devastating floods destroyed his home and tore apart his family. Shortly after the storms hit, he had luckily found shelter in the stump of a coconut tree. However, he was terrified, extremely sick, and completely alone.

When we found him, Nicolas was malnourished to the point where his bones were extremely visible. His little body was also fighting against the nasty skin disease mange. Sadly, his mum and siblings had already died due to malnutrition and we were desperate to ensure little Nicolas didn't follow down that same, heart-breaking path.

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IAPWA were quickly able to ensure that Nicolas was rescued from the streets and received all of the crucial veterinary treatment and care he so desperately needed, eventually overcoming his life-threatening condition. He then started to slowly but surely come out of his shell after the trauma he had endured at such a young age.

A forever home followed not long after where Nicolas now has a family who loves him deeply.





ANZAC

Little Anzac was rescued from the streets at only six weeks old after he was found dehydrated and starving on the side of the road.

Thankfully, IAPWA were able to ensure this little boy got all of the treatment and care he needed, despite his journey to recovery being an extremely tough one. Sometimes the team weren't sure if Anzac was going to make it through the night. However, despite his size and fragility, this little boy proved everyone wrong and is now living a full life as a happy, healthy dog.

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The IAPWA Doggy Handbook

Following on from the success of our Vegan Recipe Booklet to coincide with Veganuary, our team were excited to launch our free Doggy Handbook in May 2023.

Through partnering with an incredible team of veterinarians and behaviourists, the handbook shares expert advice across a range of areas, including:

- Household Toxins for Dogs
- Dog Weight and Teeth Health
- Dealing with Euthanasia
- Anxiety
- Dog Training

We were also grateful to receive so many heart-warming stories about rescue dogs that we were able to share alongside the educational content.





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Our Work
Supporting Wildlife

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Illegal Wildlife Trafficking

The pangolin is the most trafficked mammal on the planet and the illegal wildlife trade results in the brutal death of tens of thousands every year. These magnificent creatures, known for their distinctive armour like scales, have fallen victim to ruthless poachers who take them from their natural habitat and sell them for food, medicines and fashion items.

In 2023, we began working on a critical rescue operation in Asia. Through a series of carefully planned raids, IAPWA aim to rescue as many pangolins as possible from the illegal wildlife trade.





In addition to pangolins, we anticipate also rescuing a range of other animals as part of these raids - from turtles to exotic birds - and are working closely with an in-country team on the management of all aspects of this programme.

We look forward to providing an update on this work within our next Annual Report, with our activities on the ground set to develop further in 2024.

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MACAQUES

Simba

In 2023 we received a call to help a Macaque called Simba whose harrowing journey began when his mother was cruelly shot whilst she was heavily pregnant with him. Sadly she became paralysed and didn't survive leaving Simba to come into the world through an emergency c-section as an orphan.

Luckily Simba was able to find sanctuary at WFFT through his ordeal and IAPWA provided support to help him receive the treatment and care he needed to enable him to join one of the troops and have a family again.

Over the weeks and months that followed, Simba developed in leaps and bounds, building important bonds and often playing with his little friend called Luang.





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Wassana

Our team were heartbroken to learn of the plight of Wassana who had spent 10 years of her life chained in captivity. The lonely confines of her rubbish filled cage were all she knew, where she paced backwards and forwards, day by day, on a single plank of wood.

Deprived of the outside world, Wassana was never able to carry out any normal macaque behaviour. In the wild, macaques are social and travel for miles every day. Instead Wassana resorted to pulling out her fur as a result of extreme stress and boredom leaving her with bald patches all over her body.

When she finally made it into the care of the amazing team at the WFFT sanctuary it was clear that a decade of illegal ownership and psychological torture had taken its toll on her both physically and mentally.

IAPWA committed to supporting Wassana's rehabilitation costs and are so happy for her that she can now enjoy being a macaque for the first time in her life.





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Our Work
Supporting Donkeys

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Our work supporting donkeys began in 2023 through an urgent need to help animals in Tanzania during a devastating drought.





Following the emergency help we were able to provide and after learning about the ongoing plight of the donkeys and the abhorrent skin trade, we made a commitment to continue our support through which we are aiming to:

- Support Donkey Mobile Clinics to treat sick, injured and abused donkeys
- Construct Donkey Shelters in hundreds of villages to provide greater protection from the skin trade and predators
- Provide food packages to feed donkeys in need





As a relatively new support programme, we will be providing further updates for this within our next Annual Report.

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Building our Communities

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From an initial desire to help one dog in the rainforest, we have now developed into a worldwide team of staff, volunteers, partners and supporters, all united together to make a difference to the lives of animals in need.

In 2023 we launched three new community groups to support our work:

Adventures for Animals

Throughout this community, a range of overseas and UK adventures are offered in order to raise funds to support our work. Following these events needing to be paused previously as a result of the pandemic, we are delighted that they're not only running again for 2024 but now sit within a growing community of over 1,000 members.



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I Love Hiking and Dogs

Our 'I Love Hiking and Dogs' community provides a place to join new hikes with other dog lovers, learn from weekly educational content, win one of our two monthly competitions, and take part in our annual 'Walk for Paws' fundraising challenge.





Auction for Animals

Our online auction provides a community for those to donate and bid for items to support animals in need and represents the second hand sister of our Online Shop which was re-launched in late 2023.

Other Fundraising Initiatives

Throughout 2023 we have also developed a range of exciting fundraising initiatives including our 'Dip For Dogs' ice bath challenges that have taken place throughout the UK.



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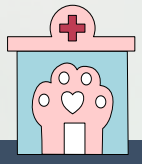


Future Plans

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Following an extremely difficult period due to many factors, including the pandemic, economic landscape and in country challenges and despite the unavoidable delays with some aspects of our Borneo project, we have entered a new phase with many opportunities to continue the difference we have made for animals in need.

Over the coming years, in addition to our current projects and support programmes, we also have a future aim to create a project for animals in the UK and to establish further IAPWA offices focused on fundraising and awareness, to work alongside our UK Head Office, in order to support our global efforts to help animals in need.



Building the Animal Welfare Centre in Borneo



Developing our Shelter Support Programme



Continued growth of our work with IAPWA Penang



Reaching 25,000 rabies vaccinations by the end of 2025



Launching further mobile veterinary clinics



Supporting the neutering of 10,000 dogs and cats every year by the end of 2028



Developing our support programmes to help more species in need



Creating a project to help animals in the UK



Establishing fundraising offices in other countries to support our work



Building the IAPWA communities and team

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We would like to say a big thank you to everyone who has been part of our work since 2009. Without you none of our achievements to date or future plans would be possible.







THANK YOU







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FINANCIAL REVIEW

AMOUNT OF RESERVES

The results for the year are set out in the statement of financial activities. The general reserve at the year-end was -£15,270 (2022: -£8,192)

Whilst the trustees are looking to increase the general funds, they understand that it has been a challenging few years for all charities financially. Despite this, they are pleased with the level of funds raised to ensure the continuation of work and the steps IAPWA are taking to improve financial strength moving forward.

RESERVES POLICY

A policy is set which reflects the trustees' wish to safely commit as much as possible to the primary objectives of the charity whilst retaining financial stability and the potential to respond to new opportunities. The trustees are aiming to work towards a target of three month's expenditure and are confident that the charity is moving into a better position to be able to achieve this.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation registered as a charity on 17 August 2010 whilst it was a company limited by guarantee.

On 20 July 2021 IAPWA converted to a charitable incorporated organisation (CIO). The charity was established under a constitution which established the objects and powers of the CIO.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 10 to the accounts.

RELATED PARTIES AND RELATIONSHIPS WITH OTHER ORGANISATIONS

IAPWA established a corporate entity in Malaysia called IAAB (International Aid for Animals Borneo Sdn. Bhd) to support ongoing and longer term aims in Borneo which IAPWA is the sole shareholder of.

IAPWA work alongside IAPWA Penang, a registered charity in Malaysia, which was established to provide in country support for this project following IAPWA securing the MOU with the municipality on the island (MBPP). An agreement is in place between both organisations with both teams working closely together as a united group to meet shared objectives for this programme. The MOU for this project has been renewed between all parties until 2025.

RERUITMENT AND APPOINTMENT OF TRUSTEES

The Trustee Board are recruited from people who have an interest in the objects of the charity. Trustees are appointed by vote by the Trustees. The Trustees work in line with a comprehensive Trustee Policy setting out a detailed framework to support the Board in all areas of their role.

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STATEMENT OF REPSONSIBILITIES OF THE TRUSTEES

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

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

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

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 26 / 02 / 2024 and signed on their behalf by

O Leyenda

Oscar Leyenda

Chair of Trustees

Date

26 / 02 / 2024

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International Aid for the Protection & Welfare of Animals (IAPWA)
Trustees' annual report for the year ended 30 April 2023

I report on the accounts of the charity for the year ended 30 April 2023 set out on pages 37 to 52.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Other matters

Your attention is to drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn. We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
    - to keep accounting records in accordance with section 130 of the Charities Act; and
    - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

    have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

P Morrello

Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House, Hanover Street
Manchester M60 0AS

Date:

26 / 02 / 2024

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International Aid for the Protection & Welfare of Animals (IAPWA)

Statement of Financial Activities
for the year ended 30 April 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	*Unrestricted funds £*	*Restricted funds £*	*Total funds 2022 £*
Income from:							
Donations and legacies	3	380,888	50,188	431,076	*223,407*	*23,811*	*247,218*
Total income		**380,888**	**50,188**	**431,076**	***223,407***	***23,811***	***247,218***
Expenditure on:							
Raising funds	5	49,877	-	49,877	*41,803*	-	*41,803*
Charitable activities	6	336,646	61,560	398,206	*170,610*	*38,363*	*208,973*
Total expenditure		**386,523**	**61,560**	**448,083**	***212,413***	***38,363***	***250,776***
Net income/(expenditure) before net gains/(losses) on investments		(5,635)	(11,372)	(17,007)	*10,994*	*(14,552)*	*(3,558)*
Net income/(expenditure) for the year	7	**(5,635)**	**(11,372)**	**(17,007)**	***10,994***	***(14,552)***	***(3,558)***
Transfer between funds		(1,443)	1,443	-	*(4,552)*	*4,552*	-
Net movement in funds for the year		**(7,078)**	**(9,929)**	**(17,007)**	***6,442***	***(10,000)***	***(3,558)***
Reconciliation of funds							
Total funds brought forward		(8,192)	39,939	31,747	*(14,634)*	*49,939*	*35,305*
Total funds carried forward		**(15,270)**	**30,010**	**14,740**	***(8,192)***	***39,939***	***31,747***

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

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International Aid for the Protection & Welfare of Animals (IAPWA)
Charity number 1137532

Balance sheet as at 30 April 2023

	Note	2023		*2022*	
		£	£	*£*	*£*
Fixed assets					
Tangible assets	12		19,780		*26,374*
Investments	13		172		*172*
Total fixed assets			**19,952**		***26,546***
Current assets					
Debtors	14	4,705		*3,588*	
Cash at bank and in hand		-		*9,357*	
Total current assets		**4,705**		***12,945***	
Liabilities					
Creditors: amounts falling due in less than one year	15	(9,917)		*(7,744)*	
Net current assets			**(5,212)**		***5,201***
Total assets less current liabilities			14,740		*31,747*
Net assets			**14,740**		***31,747***
The funds of the charity:					
Restricted income funds	16		30,000		*39,939*
Unrestricted income funds	17		(15,260)		*(8,192)*
Total charity funds			**14,740**		***31,747***

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of the Charities Act 2011.

The notes on pages 39 to 52 form part of these accounts.

Approved by the trustees on 26 / 02 / 2024 and signed on their behalf by:

O Leyenda

Oscar Leyenda (Chair of Trustees)

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1 Accounting policies

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

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

International Aid for the Protection & Welfare of Animals (IAPWA) meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees are confident that the charity will be able to remain operational with a strategy in place to further improve financial strength as well as fulfilling commitments to projects and beneficiaries. The trustees continue to adopt the going concern basis in preparing its financial statements.

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d Income

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

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of fundraising staff, social media, donation processing fees and their associated support costs.
- Expenditure on charitable activities includes the costs of salaries, operating costs and charitable project cost undertaken to further the purposes of the charity and their associated support costs, and grants made to other charitable organisations whose activities further the purposes of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

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h Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Vehicles	14%

i Cash at bank and in hand

Cash at bank and cash in hand includes cash held in the charity's bank account.

j Creditors and provisions

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

k Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

l Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 8. Outstanding contributions at the year end were £640 (2022: £854), which had been paid in full by 11 May 2023. The costs of the defined contribution scheme are included within staff costs and are allocated to the cost of raising funds or charitable activities, in line with the activities of the staff during the year.

m Group financial statements

International Aid for Animals Borneo (IAAB) was incorporated on 16th July 2021 (company number 202101024398 (1424698-U), incorporated in Malaysia). IAAB is a private company limited by shares and IAPWA is the sole shareholder.

The Charity SORP requires that any parent charity must prepare consolidated accounts where the aggregate gross income of the group exceeds £1 million. Group accounts have not been prepared as this threshold has not been exceeded. These accounts are that of the parent only.

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2 Legal status of the charity

The charity is a charitable incorporated organisation (CIO) registered with the Charity Commission in England and Wales and has no share capital. In the event of the charity being wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. The registered office address is disclosed on the Reference and Administration page at the beginning of the trustees' report.

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3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	*Unrestricted £*	*Restricted £*	*Total 2022 £*
Donations	304,138	-	304,138	*179,403*	-	*179,403*
Gift Aid	71,750	-	71,750	*35,647*	-	*35,647*
Covid-19 support grant	-	-	-	*4,829*	-	*4,829*
Olsen Animal Trust	-	-	-	-	*5,000*	*5,000*
The Marchig Animal Welfare Trust	-	6,500	6,500	-	-	-
Jean Sainsbury Animal Welfare Trust	5,000	10,000	15,000	-	*5,000*	*5,000*
Help Animals International	-	-	-	-	*6,500*	*6,500*
SPCA International	-	33,688	33,688	*3,528*	*7,311*	*10,839*
Total	380,888	50,188	431,076	*223,407*	*23,811*	*247,218*

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5 Cost of raising funds

	2023	*2022*
	£	*£*
Staff costs	39,923	*37,242*
Cost of goods	-	*700*
Marketing	6,782	*3,087*
Operations and administration	3,172	*774*
	49,877	*41,803*

6 Analysis of expenditure on charitable activities

	2023	*2022*
	£	*£*
Staff costs	79,395	*42,339*
Project and campaign costs	-	*84,331*
Consultancy	23,004	
Centre - Phase 1	27,730	
Mobile clinic costs	22,133	
Animal supplies	12,503	
Veterinary costs	144,445	
Grants made	66,031	*63,611*
Depreciation	6,594	*6,594*
Accountancy fees	1,920	*1,920*
Administration and support costs	12,712	*8,924*
Marketing	1,739	*1,254*
	398,206	*208,973*
Restricted expenditure	61,560	*38,363*
Unrestricted expenditure	336,646	*170,610*
	398,206	*208,973*

Grants made

Grants were made to other registered charitable organisations to either fund and support IAPWA's projects or the work carried out by other organisations, all in direct support of the charity's charitable objects.

	2023	*2022*
	£	*£*
IAPWA Penang	53,001	*32,050*
Borneo - IAAB	13,030	*28,251*
	66,031	*63,611*

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7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2023	*2022*
	£	*£*
Depreciation	6,594	*6,594*
Accountancy fees	1,680	*1,200*
Independent examiner's fee	240	*240*

8 Staff costs

Staff costs during the year were as follows:

	2023	*2022*
	£	*£*
Wages and salaries	109,656	*73,856*
Social security costs	5,681	*2,875*
Pension costs	3,981	*2,850*
	119,318	*79,581*

Staff costs were split across activities as follows:

	2023	*2022*
	£	*£*
Fundraising	39,923	*37,242*
Charitable activities	79,395	*42,339*
	119,318	*79,581*

No employee has employee benefits in excess of £60,000 (2022: Nil).

The average number of staff employed during the period was 4 (2022: 3).
The average full time equivalent number of staff employed during the period was 4 (2022: 3).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £35,778 (2022: £29,191).

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9 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2022: Nil).

No member of the management committee received travel and subsistence expenses during the year (2022: Nil).

Aggregate donations from related parties were £Nil (2022: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2022: Nil).

During the year, £66,031 (£63,611) was sent to IAPWA's partners and subsidiaries in Malaysia - for IAPWA Penang and International Aid for Animals Borneo Sdn. Bhd. IAAB to support carrying out the charitable objectives of IAPWA in those regions.

10 Government grants

The government grants recognised in the accounts were as follows:

	2023 £	*2022* *£*
Covid-19 support grant	-	*4,829*
	-	*4,829*

There were no unfulfilled conditions and contingencies attaching to the grant.

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

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12 Fixed assets: tangible assets

	Vehicles	Total
Cost	£	£
At 1 May 2022	67,791	67,791
At 30 April 2023	67,791	67,791
Depreciation		
At 1 May 2022	48,011	41,417
Charge for the year	6,594	6,594
At 30 April 2023	54,605	48,011
Net book value		
At 30 April 2023	13,186	19,780
At 30 April 2022	*19,780*	*26,374*

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13 Investments

Cost	£
At 1 May 2022	172
Additions	-
At 30 April 2023	172

During the previous year, IAPWA established a corporate entity in Borneo, called International Aid for Animals Borneo (IAAB), to continue its operations there. IAPWA is the sole shareholder.

The shareholding consists of 1,000 shares at RM1 per share. The details of the subsidiary are below.

Subsidiary name: International Aid for Animals Borneo Sdn. Bhd. (IAAB)
Registered office: E13A03, Menara Suezcap 2, KL Gateway, NO. 2, Jalan Kerinchi, Gerbang Kerinchi Lestari, 59200 Kuala Lumpur W.P. Kuala Lumpur Malaysia
Registered company number: 202101024398 (1424698-U)

The results of IAAB were as follows, in Malaysian Ringetts (MYR RM) and Sterling (£):

	Year ended 31 July 2023		*Year ended 31 July 2022*	
	MYR RM	£	*MYR RM*	*£*
Gross income	72,569	12,030	*229,294*	*41,929*
Expenditure	(51,387)	(8,519)	*(249,946)*	*(45,705)*
Deficit/surplus	21,182	3,511	*(20,652)*	*(3,776)*
Assets	33,960	5,630	*5,848*	*1,069*
Liabilities	(32,430)	(5,376)	*(25,500)*	*(4,663)*
Share capital	(1,000)	(166)	*(1,000)*	*(182)*
Retained earnings	20,652	3,423		
Total funds	21,182	3,511	*(20,652)*	*(3,776)*

14 Debtors: amounts falling due within one year

	2023	*2022*
	£	*£*
Accrued income	4,705	*3,588*

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15 Creditors: amounts falling due within one year

	2023	*2022*
	£	*£*
Other creditors and accruals	1,920	*2,774*
Taxation and social security costs	2,254	*4,970*
	4,174	*7,744*

16 Analysis of movements in restricted funds

	Balance at 1 May 2022	Income	Expenditure	Transfers	Balance at 30 April 2023
	£	£	£	£	£
Animal Friends Insurance	30,000			-	30,000
Battersea Dogs and Cats Home	9,939		(10,095)	156	-
Jean Sainsbury Animal Welfare Trust	-	10,000	(10,500)	500	-
The Marchig Animal	-	6,500	(7,000)	500	-
SPCA International	-	33,688	(33,975)	287	-
Total	39,939	50,188	(61,570)	1,443	30,000

Comparative period

	Balance at 1 May 2021	*Income*	*Expenditure*	*Transfers*	*Balance at 30 April 2022*
	£	*£*	*£*	*£*	*£*
Animal Friends Insurance	*40,000*	-	*(10,000)*	-	*30,000*
Olsen Animal Trust	-	*5,000*	*(5,000)*	-	-
Battersea Dogs and Cats Home	*9,939*	-	-	-	*9,939*
Help Animals International	-	*6,500*	*(6,500)*	-	-
Jean Sainsbury Animal Welfare Trust	-	*5,000*	*(5,000)*	-	-
SPCA International	-	*7,311*	*(7,311)*	-	-
Total	*49,939*	*31,122*	*(41,122)*	-	*39,939*

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Name of restricted fund	Description, nature and purposes of the fund
Animal Friends Insurance	Support of the Borneo and Romania veterinary clinics
The Marchig Animal Welfare trust	To support the Penang Island project
Battersea Dogs and Cats Home	Template for Change - Romania
Jean Sainsbury Animal Welfare Trust	To support the Penang Island project
SPCA International	To support veterinary needs across projects

17 Analysis of movement in unrestricted funds

	Balance at 1 May 2022 £	Income £	Expenditure £	Transfers £	As at 30 April 2023 £
General fund	(8,192)	380,888	(386,513)	(1,443)	(15,260)
	(8,192)	380,888	(386,513)	(1,443)	(15,260)

Comparative period

	Balance at 1 May 2021 £	*Income £*	*Expenditure £*	*Transfers £*	*As at 30 April 2022 £*
General fund	*(14,634)*	*223,407*	*(216,965)*	-	*(8,192)*
	(14,634)	*223,407*	*(216,965)*	-	*(8,192)*

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds

Doc ID: 91eca70038e7a04c1106fbd825b0d258f1891476

18 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2023 £
Tangible fixed assets	19,780	-	-	19,780
Fixed asset investments	172	-	-	172
Net current assets/(liabilities)	(35,212)	-	30,000	(5,212)
Total	(15,260)	-	30,000	14,740

Comparative period

	General fund £	*Designated funds £*	*Restricted funds £*	*Total 2022 £*
Tangible fixed assets	*26,374*	-	-	*26,374*
Fixed asset investments	*172*			*172*
Net current assets/(liabilities)	*(34,738)*	-	*39,939*	*5,201*
Total	*(8,192)*	-	*39,939*	*31,747*

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INTERNATIONAL AID FOR THE PROTECTION AND WELFARE OF ANIMALS

England & Wales - Charity number 1137532

Accounts

INTERNATIONAL AID FOR THE PROTECTION & WELFARE OF ANIMALS

Trustees Report and Financial Statements
for the year ended 30 April 2022



Charity Number:
1137532

IAPWA

Doc ID: 7bfce14017b5c07814c7398d381292bb19a794d1

International Aid for the Protection & Welfare of Animals (IAPWA)

Reference and Administration Information

Charity Number:
1137532

Registered Office and Operational Address:
1b Rudds Lane, Haddenham, Aylesbury, Buckinghamshire, HP17 8JP

The charity is also known as "IAPWA"

Trustees:
Trustees who served during the year, and up to the date of this report, were as follows:

Oscar Leyenda (Chair)
Carol Addaberkane
Colin Heath

Ricardo Aparicio (resigned on 16th May 2021)
Sally Collis (resigned on 9th May 2021)

We would like to thank Ricardo for his long serving and ongoing support to IAPWA, and Sally for her continued help throughout this period as part of our volunteer team.

There were no trustees who held title to property belonging to the charity during the reporting period or at the date of approval.

Key Management Personnel:
Nicky Stevens
Chief Executive

Bankers:
Lloyds Bank
13/14 Cornmarket, Thame, Oxford, Oxfordshire, OX9 2BN

Independent Examiner:
Patrick Morrello ACA
Third Sector Accountancy Limited,
Holyoake House, Hanover Street, Manchester, M60 0AS

Doc ID: 7bfce14017b5c07814c7398d381292bb19a794d1

The trustees present their report and the unaudited financial statements for the year ended 30 April 2022.

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

Objectives and Activities

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

The objectives of the charity are to provide aid and support for the protection and welfare of animals.



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IAPWA (International Aid for the Protection & Welfare of Animals) is a UK registered charity founded to create a better future for animals in need. What began as a desire to help one dog in the rainforest in 2009 has since developed into three programmes focused on protecting and improving the welfare of dogs and cats in Sabah (Borneo), Penang Island and Romania. Some of our key achievements to date include:

Over 30,000 dogs and cats provided with veterinary treatment and support	Being awarded government partnerships in two regions of Malaysia to manage stray dog programmes	Ending dog culls in Penang Island in 2017 – zero dogs have been killed since our programme began	Finding hundreds of dogs their forever homes every year through our in-country adoption programmes	Receiving international achievement and veterinary awards in recognition of our work

Our work exists for dogs like Snowie who came into the care of our team after struggling on the streets with a severe case of the skin disease mange. As well as receiving the emergency treatment he needed to save his life, Snowie was also neutered, vaccinated and found a forever home. In 2022 alone, over 7,000 dogs and cats have received veterinary support through our work.



SNOWIE BEFORE



SNOWIE AFTER

Through this Annual Report, we are excited to share details of our new programme in Borneo, an overview about our work with IAPWA Penang and the Government (MBPP) on Penang Island, and lastly, an update about the smallest and most recent addition to our programmes, based in Romania.

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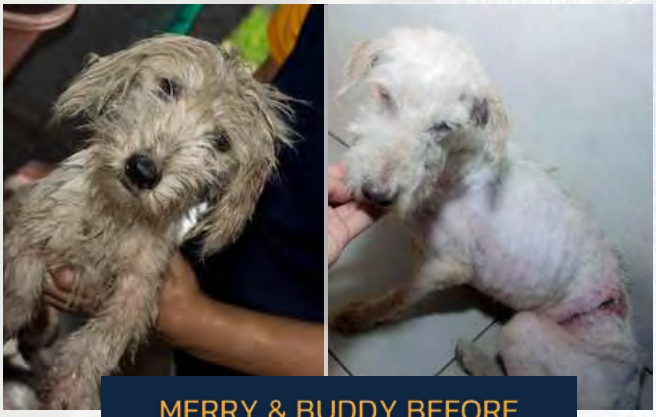
Our work in Borneo

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Our first programme in Borneo, was based in Kota Kinabalu, Sabah and continued throughout the period of these accounts to provide support to dogs, cats, and the animal welfare community in this region.

From the DBKK government facility in Inanam, the team for this project worked within extremely challenging circumstances from May 2021 to April 2022 to neuter, vaccinate, and provide veterinary treatment and care to stray dogs in need, with cats also helped through our work supporting local sanctuaries in the region.

We are proud to have neutered nearly 12,500 dogs and cats through this first programme to date, with many also receiving lifesaving care including the following patients:



MERRY & BUDDY BEFORE



MERRY & BUDDY AFTER

Merry and Buddy were rescued in November 2021 after being found struggling to survive at the bottom of a dirty drain. Both had experienced horrific abuse, especially Buddy who was discovered with a cable tied tightly around his abdomen and genitalia, creating deep and painful wounds in his skin. We've worked hard to help these sweet dogs heal from both their physical and mental scars. Both boys received crucial veterinary treatment and have also been neutered and vaccinated. Merry and Buddy are now incredibly healthy dogs who are full of life and have since found their forever home.

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Lockie was born a stray and was struggling to survive until he was rescued. At just a few months old he was already suffering with painful wounds and severe mange across his little body. Thankfully, Lockie was able to receive all of the veterinary treatment he needed to make a full recovery. After this, he was neutered and vaccinated before finding a loving home through our in-country adoption programme.



LOCKIE BEFORE

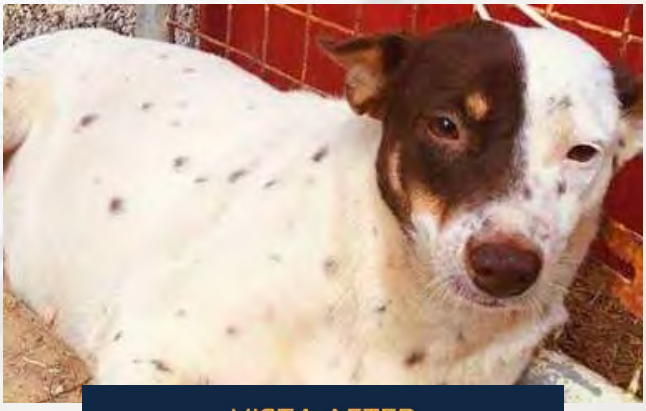


LOCKIE AFTER

Vista came into our care after being rescued from the streets with an awful injury to her head, we suspect from human abuse. She had taken shelter in a cardboard box after searching for a safe place to give birth to her puppies. Sadly one of Vista's puppies didn't make it, but we're pleased to share that she and the rest of her little family were given all of the treatment and support they desperately needed, as well as being neutered, vaccinated and finding a forever home after the trauma they had been through.



VISTA BEFORE



VISTA AFTER

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Whilst our main focus was on continuing our services within Kota Kinabalu through the second year of the pandemic challenges, we also completed a mid-project review through which our strategy for our ongoing aims was finalised, enabling us to look beyond the pandemic landscape and plan for our future work.

This strategy blends our experience working within Kota Kinabalu, with over 15 years of dog population management expertise from our Programme Manager, Joy Lee, to create an impactful programme that will be the first of its kind. This has seen the foundations being laid for our second programme in Sabah, Borneo which is being established in a geographical region of great need that we had visited through previous outreach initiatives and will involve the build of a new Animal Welfare Centre as the base for this work. This has continued to be a key focus throughout 2022 and will continue to be within 2023 to see the extensive planning throughout this period transition into an operational Centre.

Throughout the period of these accounts, as part of the foundations being laid for our work in Borneo moving forward, IAPWA also established a corporate entity, International Aid for Animals Borneo (IAAB), which IAPWA are the sole shareholder of, to support our long-term plans in-country.



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Our new project in Borneo

In 2022, IAPWA received an invitation from the government of Sandakan to establish a programme in their region to deal with the rapidly escalating stray dog issues they were experiencing. With one small local sanctuary in the region already beyond full capacity, many animals being abandoned throughout the pandemic, and the number of puppies being born on the streets rising, they were reaching a crisis point.

Our strategy for this programme will not only provide a holistic solution to these problems but will also create long term change for the dogs and cats in this region. Some of the elements of this programme will include:

- Reducing the number of puppies and kittens born on the streets through a Catch, Neuter, Vaccinate, Release (CNVR) programme
- Providing veterinary care to dogs & cats and supporting the local animal welfare community with veterinary needs
- Finding homes for dogs and cats through an in-country adoption programme
- Educating communities about Responsible Pet Ownership (RPO)

IAPWA's CNVR programme in Borneo will be based on scientific methodology. Through this programme, we want to demonstrate the impact that can be achieved by following this strategic approach and share the results of our monitoring and evaluation with the animal welfare sector, enabling us to create change not only for the dogs and cats in Sandakan but for dogs and cats in many other countries.

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Sharing learning is a key part of our work and to meet these aims we will be establishing an International Training School. This will provide a base from which we will run a comprehensive training programme to meet three core needs:



From supporting shared learning within the welfare and veterinary sector, to showing in a real-life environment how to manage DPM and CPM programmes, our international training programme will enable us to expand the impact of our programme further, and through working collaboratively, to improve the welfare of dogs and cats in other regions and countries.

One of the aspects of our work which will make this project the first of its kind, is our significant focus on Human Behaviour Change (HBC)

HBC recognises that people's actions, in particular repeated actions (which become a practice), are driven by their attitude, beliefs, and perception of the world around them; knowledge alone will not compel a change in behaviour. We know that animal suffering is caused mainly by human actions such as abandonment and neglect; therefore, we must change human behaviour to stop these actions if we hope to end animal suffering once and for all. HBC methodology is woven throughout our work to a level not undertaken by any programme of its kind to date. Through our extensive range of HBC initiatives, we aim to create a template for change to demonstrate that it's possible to not only make an impact in the short term, but create long lasting, sustainable change and a better future for dogs and cats in regions of great need.

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Finally, to evidence true community engagement and long-term success, there will be a range of initiatives developed within phases of the project that have been designed to support local financial sustainability. We feel this is an integral part of the programme to evidence how it's possible to establish and thereafter manage a programme that can be taken on board by the community, for the community.

All our programmes will be based from an Animal Welfare Centre over 8 acres of land in Sandakan. Surrounding the Centre will be a beautiful Dog Park from where dog owners can enjoy exercise and fun with their pets as part of the many HBC initiatives within the programme. Below is an artist's impression of the Centre, which will include a Veterinary Clinic/Training School, Adoption and Education Centre, Dog Park and supportive infrastructure.







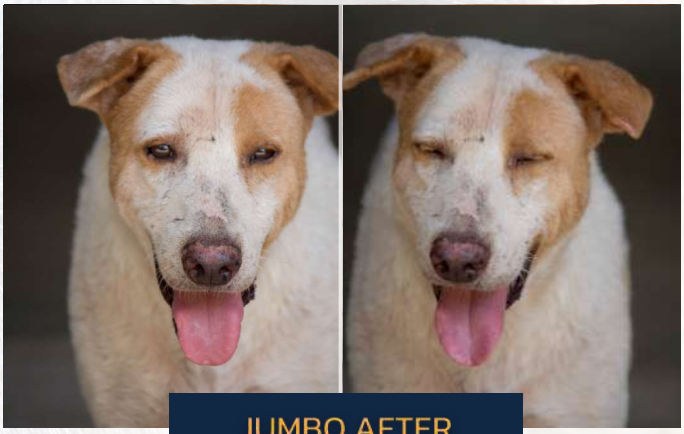


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The Centre will be the working base for 30+ members of staff who will work across a range of areas to support the thousands of dogs and cats for whom this programme will be a lifeline. This includes dogs like Jumbo who came into our care from the streets back in 2021; a severe case of the skin disease mange attacking his body. Jumbo was provided with all of the treatment and support he needed to cure his skin disease and make him healthy again, and it wasn't long before he made a full recovery. Following this, Jumbo was neutered and vaccinated ahead of finding his forever home through our in-country adoption programme.



JUMBO BEFORE



JUMBO AFTER

This project will not only create impact for the dogs and cats in Sandakan, Borneo, but will have far reaching effects for dogs, cats, communities and those working within animal welfare across many other regions and countries.

We are excited to share the completion of this Centre within our next Annual Report and would like to thank all the grant bodies, organisations and individuals who have supported our work in Borneo since 2009, from our first programme in Kota Kinabalu, to our much larger programme and long-term aims moving forward in Sandakan.

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Our work in Penang Island

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Following a rabies outbreak in Northern States of Peninsular Malaysia (including mainland Penang) and the response to the outbreak which included mass dog culling, the City council of Penang Island requested assistance from International Aid for the Protection and Welfare of Animals (IAPWA) to humanely control stray dogs in the community through a TNR project.

Given the ever-present threat of transboundary incursion of dog-mediated rabies, there is a need for comprehensive humane dog population management in Malaysia and a strong animal welfare voice for humane and effective rabies prevention and control. Humane dog population management programmes in collaboration with the authorities is strategically important, also setting an example to other neighbouring States in Malaysia.

Our programme in Penang Island is our second Malaysian project and was established in 2017. Our current MOU for this project is in place until 2025 between IAPWA, the local entity IAPWA Penang, and the Government (MBPP), after which this will be renewed further as part of our ongoing work on the Island. Fifteen members of staff work within IAPWA Penang from the Government facility, which was re-designed by MBPP specifically for this programme.



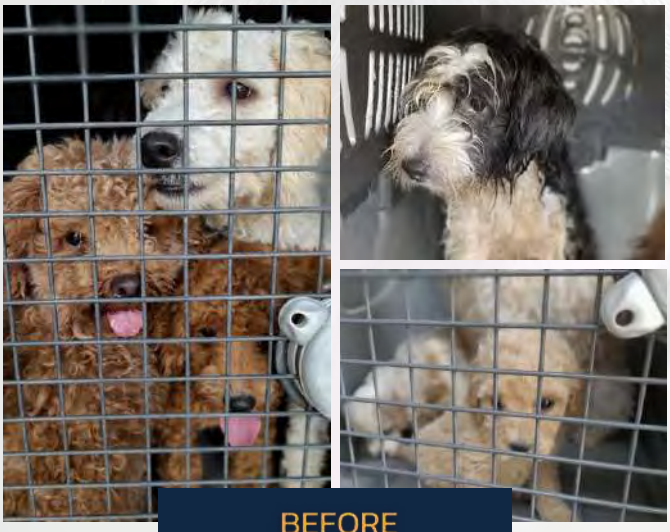
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Following ending the dog culls on Penang Island, the overarching objectives of the project are:

- To stabilise and eventually reduce the density of stray dogs in Penang Island
- To improve the welfare of stray dogs on the island
- To raise awareness of responsible dog ownership (and effect a change in human behaviour to reduce roaming & abandonment of dogs)
- To improve rehoming capacity of stray dogs within Penang
- To improve the public perception of dogs

So far, nearly 5,000 dogs have been sterilised and vaccinated, all of whom would have been culled under the previous regime. Nearly 750 of these have also been part of our local adoption programme, with the remaining dogs returned to their communities. In addition to our core work, we also provided a lifeline to many animals in need, including those shown below:

In 2022, authorities in Penang Island confiscated 22 terrified dogs from a house – ten were poodles and poodle puppies, two were young terriers, nine were terrier-mix puppies and one final mixed-breed that looked to have sadly given birth multiple times. All 22 dogs underwent medical checks and received all of the treatment and support they needed. Once healthy, they were all vaccinated, neutered and quickly found supportive, forever homes with families who would care for them deeply after the trauma they had been through.



BEFORE

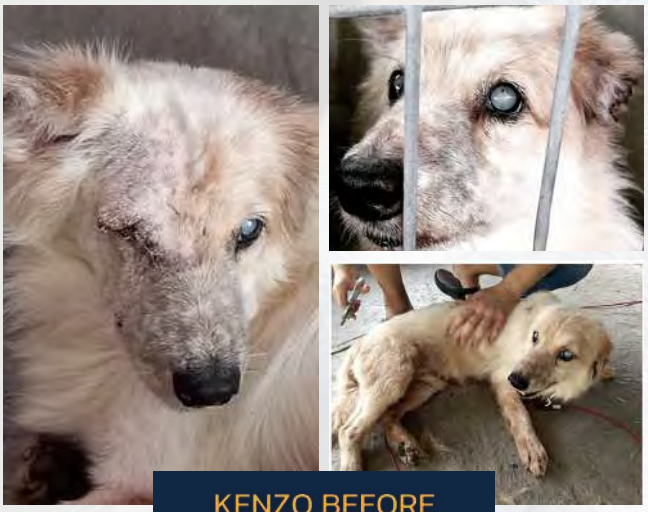


AFTER

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Kenzo came into our care along with 11 other siblings after their owner suddenly passed away, leaving them stranded, starving and all alone for three days. All of the dogs were in a terrible state when they were rescued – covered in faeces with matted fur and a range of illnesses amongst them – but we ensured they quickly got all of the care and support they needed.

Due to his age and the severity of his condition, Kenzo's situation was a more complex one. He underwent life-saving surgery to remove one of his eyes and a tumour that was sat behind it, as well as undergoing further treatment and medication for an ongoing, severe ear infection. After many months in our care, Kenzo found his forever home where he will now live out his golden years with a family who loves him.



KENZO BEFORE



KENZO AFTER

Little Willow had been struggling to survive on the streets and came to us as a weak puppy with a bloodied face. She was so traumatised she always sat staring into the corner of her kennel. Our team were patient with Willow; we ensured she received the veterinary care she needed, was neutered and vaccinated and was able to come out of her timid shell. Once we were confident she had turned a corner, Willow found a supportive home through our adoption programme where she is now thriving.



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It is a key aim of our work to ensure projects established overseas are not solely reliant on international funding over the long term and that there is a strong focus on nurturing local community engagement and support for this work.

We are extremely proud of our colleagues in the IAPWA Penang Team who have worked tirelessly to make this project such a local success on Penang Island, with a significant amount of the project funding now being born from activities carried out in country.

Although some fundraising events over this period were affected by the pandemic, we are grateful for the continued efforts of many supporters in country from the volunteers at Furry Hopes to community fundraising and even a 2021 Christmas fundraiser at the Corgi & The Gang Pet Café.







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As 2022 progressed, further fundraising events were organised on the Island with the largest annual event, Furry Hopes Pet Carnival, taking place on Straits Quay on 5th November.

As well as providing funding to support our work, this annual event continues to raise awareness about responsible pet ownership on the Island; including opportunities for owners to licence their dogs with the council on the day. Many past patients who have been part of our adoption programme also attended and the success was testament to the efforts of everyone who has been part of this event since it was first established.



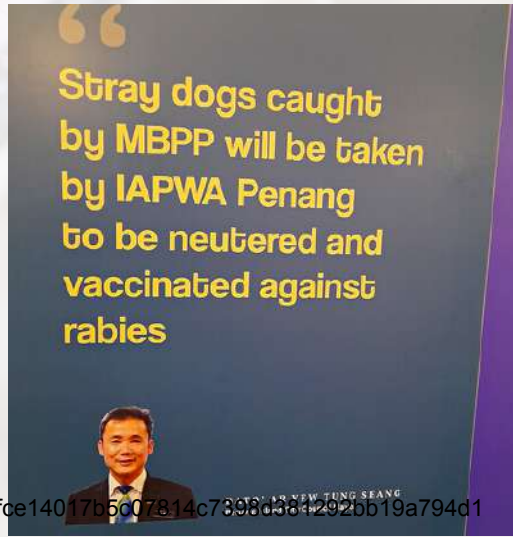




Other awareness events to date have also included the fantastic launch of the book Pawsible, by Ms Connie Tan, Councillor of MBPP. We are extremely grateful for the ongoing support of MBPP and are looking forward to continuing our work together moving forward.







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We wanted to end our summary of this programme with the story of a previous patient within this project; a dog called Chang.

Around four years ago, Chang was born on the streets of Penang Island and came into our care when he was very small. Our Penang Island team cared for him for many months, watching him grow up in front of their eyes. When the time came to find a family of his own, Chang was often overlooked by potential adopters. Adoption drive after adoption drive passed without Chang finding the family he was so desperately longing for.

Finally, that precious day came when a wonderful family cast their eyes upon Chang and instantly knew he was the missing piece of their puzzle. This year, Chang celebrated his forth adoption anniversary with them!

Despite the passing of time, Chang has never forgotten our Penang Island Project Director, Choong, who took care of him when he was in need all those years ago. It has become a yearly ritual for Chang to visit Choong to say thank you in his own special, excitable way. Thanks to our IAPWA Penang project, Chang is now living the life every stray dog dreams of. We hope he continues to be one of many, many animals supported through the hard work of everyone involved in this project.





On behalf of everyone within IAPWA, IAPWA Penang and MBPP, thank you for all your support for our collaboration on Penang Island.

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Our work in Romania

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Romania's stray dog situation is a complex problem which worsened in the 1970's when the country-wide move towards urbanisation resulted in many people moving into small apartments and no longer being able to keep their pet dogs. This led to a rise in pet abandonment and over the years the number of stray dogs increased as these abandoned pets began breeding freely, until their numbers were out of control. Attempts to reduce the stray dog numbers through the introduction of the inhumane dog culls in the early 2000s led to an increase in private shelters taking in dogs to protect them. Sadly, this also resulted in many of these sanctuaries struggling with the burden of too many dogs and too few homes for them to go to.

When IAPWA first travelled there, the animal welfare issues were very apparent. However, we also saw a country full of dedicated individuals and groups working tirelessly with limited resources to give these dogs a better life and we wanted to help. Our work in Romania is our youngest and smallest programme. Whilst the resources we have available for this work are more limited in comparison to our two larger programmes in Southeast Asia, we aim to make an impact to the lives of thousands of dogs and cats in the country through working collaboratively with others in the animal welfare community.



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In early 2022, we were joined by our local Project Coordinator for Romania who was recruited to facilitate the day-to-day running of the programme on the ground and work alongside our UK Programme Manager, Jo Mackenzie. Georgiana has been working within animal welfare in Romania for several years and has extensive experience in the organization and smooth running of neutering campaigns. She is also a licensed veterinary technician and is passionate about improving animal welfare in her country.





Throughout our work in Romania we are proud to have:

Supported over 5,000 dogs and cats to be neutered through collaborative campaigns

Purchased our first mobile veterinary clinic

Supported other organisations working within Romania with their work

Provided funding support for specific veterinary cases

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After a period of funding campaigns through other organisations working within Romania, our sterilisation campaigns for this project from early 2022 have all been organised and managed by Georgiana. These have varied by location, size of team and length of campaign, but have taken place within the region of Sibiu. The largest of these campaigns saw an incredible 502 animals sterilised over the course of just 5 days. Below are a few photos from these campaigns.











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The majority of animals sterilised in the campaigns have been pets whose owners would otherwise struggle to access veterinary care. This has also given the opportunity to educate on other aspects of basic animal care and husbandry, meaning that the benefit to individual animal welfare is greater than simply sterilisation.

Georgiana, and everyone working on these campaigns, have worked extremely hard to explain the benefits of sterilisation to local pet owners, and the fact that so many pet animals have been brought to the campaigns so far, and the positive feedback that we have received from so many pet owners, is testament to the fantastic job that has been done on the ground.

Below, and on the following page, we have shared some testimonials from pet owners who have attended one of the campaigns.





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This project will undergo a further review over Winter 2022 to assess the year and ensure that moving forward we continue using our resources in the most impactful way in-country. We would like to say a big thank you to everyone who has worked so hard on these campaigns that we were able to collaborate with as part of this programme.







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Future Plans

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Our key project priorities in the immediate future continue to be based on our three core programmes in:

SABAH, BORNEO, MALAYSIA	PENANG ISLAND, MALAYSIA	ROMANIA

Since IAPWA was established, we have also provided financial and advisory support to assist organisations where we have had an opportunity to make a difference to the lives of animals in need. This has previously been within a separate 'Support Programme' which sadly needed to be paused because of the pandemic to focus on our three core projects. However, we are pleased to share that during 2022 we have begun supporting a few small organisations who we have worked with previously which we will share with you in our next Annual Report. It remains an aim to launch a comprehensive Support Programme in future years.

A key focus for our future plans is also to continue the development of our Fundraising and Communications Team to support our ongoing activities which has been progressing well within 2022.



On behalf of everyone within IAPWA and our working partners, thank you to all our wonderful donors and our network of volunteers who have all contributed to this work. The lifelines provided wouldn't be possible without your support and we are proud to have achieved, together, the provision of veterinary care to over 30,000 animals since we were established.

THANK YOU!

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FINANCIAL REVIEW

AMOUNT OF RESERVES

The results for the year are set out in the statement of financial activities. The general reserve at the year-end was -£8,192 (2021: -£14,634)

Whilst the trustees are looking to increase the general funds, they understand that this has been an unprecedented and difficult period for all charities and are pleased with the level of funds raised to support the continuation of work under these circumstances. With the development of the Fundraising and Comms Team, this is continuing to grow to support the ongoing charitable aims.

RESERVES POLICY

A policy is set which reflects the trustees' wish to safely commit as much as possible to the primary objectives of the charity whilst retaining financial stability and the potential to respond to new opportunities. The trustees are aiming to work towards a target of three month's expenditure but have recognised that the funding landscape has been particularly challenging over the last couple of years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation registered as a charity on 17 August 2010 whilst it was a company limited by guarantee.

On 20 July 2021 IAPWA converted to a charitable incorporated organisation (CIO). The charity was established under a constitution which established the objects and powers of the CIO.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts.

RELATED PARTIES AND RELATIONSHIPS WITH OTHER ORGANISATIONS

IAPWA work alongside IAPWA Penang, a registered charity in Malaysia, which was established to provide in country support for this project following IAPWA securing the MOU with the municipality on the island (MBPP). An agreement is in place between both organisations with both teams working closely together as a united group to meet shared objectives for this programme. The MOU for this project has been renewed between all parties until 2025.

During the period of these accounts, IAPWA also worked within an agreement with a registered charity in Sabah, Borneo, who provided support to IAPWA and the Borneo Team with some local operational aspects during a transitional period of work in Kota Kinabalu. Following this brief period, IAPWA established a corporate entity in Malaysia called IAAB (International Aid for Animals Borneo Sdn. Bhd) to support our ongoing and longer term aims in Borneo which IAPWA is the sole shareholder of.

During the period of these accounts, IAPWA continued working from the government dog pound in Kota Kinabalu in conjunction with DBKK for this programme from May 2021 to April 2022.

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RERUITMENT AND APPOINTMENT OF TRUSTEES

The Trustee Board are recruited from people who have an interest in the objects of the charity. Trustees are appointed by vote by the Trustees. The Trustees work in line with a comprehensive Trustee Policy setting out a detailed framework to support the Board in all areas of their role.

STATEMENT OF REPSONSIBILITIES OF THE TRUSTEES

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities 2011, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report has been approved by the trustees and signed on their behalf by

O Leyenda

Oscar Leyenda

Chair of Trustees

Date 21 / 02 / 2023

Doc ID: 7bfce14017b5c07814c7398d381292bb19a794d1

International Aid for the Protection & Welfare of Animals (IAPWA)
Trustees' annual report for the year ended 30 April 2022

I report on the accounts of the charity for the year ended 30 April 2022 set out on pages 30 to 44.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Other matters
Your attention is to drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn. We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
    - to keep accounting records in accordance with section 130 of the Charities Act; and
    - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

    have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

P Morrello

Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House, Hanover Street
Manchester M60 0AS

Date: 21 / 02 / 2023

Doc ID: 7bfce14017b5c07814c7398d381292bb19a794d1

International Aid for the Protection & Welfare of Animals (IAPWA)

Statement of Financial Activities
for the year ended 30 April 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	*Unrestricted funds £*	*Restricted funds £*	*Total funds 2021 £*
Income from:							
Donations and legacies	3	223,407	23,811	247,218	*179,135*	*37,270*	*216,405*
Total income		**223,407**	**23,811**	**247,218**	***179,135***	***37,270***	***216,405***
Expenditure on:							
Raising funds	5	41,803	-	41,803	*33,035*	-	*33,035*
Charitable activities	6	170,610	38,363	208,973	*141,475*	*42,815*	*184,290*
Total expenditure		**212,413**	**38,363**	**250,776**	***174,510***	***42,815***	***217,325***
Net income/(expenditure) for the year	7	**10,994**	**(14,552)**	**(3,558)**	***4,625***	***(5,545)***	***(920)***
Transfer between funds		-	-	-	*(484)*	*484*	-
Net movement in funds for the year		**10,994**	**(14,552)**	**(3,558)**	***4,141***	***(5,061)***	***(920)***
Reconciliation of funds							
Total funds brought forward		(14,634)	49,939	35,305	*(18,775)*	*55,000*	*36,225*
Total funds carried forward		**(3,640)**	**35,387**	**31,747**	***(14,634)***	***49,939***	***35,305***

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

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International Aid for the Protection & Welfare of Animals (IAPWA)
Charity number 1137532

Balance sheet as at 30 April 2022

	Note	2022		*2021*	
		£	£	£	£
Fixed assets					
Tangible assets	12		26,374		*32,968*
Investments	13		172		-
Total fixed assets			**26,546**		***32,968***
Current assets					
Debtors	14	3,588		-	
Cash at bank and in hand		9,357		*13,192*	
Total current assets		**12,945**		***13,192***	
Liabilities					
Creditors: amounts falling due in less than one year	15	(7,744)		*(10,855)*	
Net current assets			**5,201**		***2,337***
Total assets less current liabilities			31,747		*35,305*
Net assets			**31,747**		***35,305***
The funds of the charity:					
Restricted income funds	16		39,939		*49,939*
Unrestricted income funds	17		(8,192)		*(14,634)*
Total charity funds			**31,747**		***35,305***

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of the Charities Act 2011.

The notes on pages 32 to 44 form part of these accounts.

Approved by the trustees on .....21 / 02 / 2023..... and signed on their behalf by:

O Leyenda

Oscar Leyenda (Chair of Trustees)

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1 Accounting policies

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

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

International Aid for the Protection & Welfare of Animals (IAPWA) meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees have reviewed the charity's forecasts and projections and in particular have considered the potential implications of the Coronavirus (COVID-19) pandemic. Whilst the eventual financial impact of the pandemic on the charity, and on the overall economy, remains uncertain, the trustees are confident that the charity will be able to remain operational with the figures for the period ending April 2022 on track to remain consistent to the last 2 years and plans in place to increase funding and reserves moving forward as the charity navigates through the pandemic.

It has reviewed its expenditure and projects and the trustees are confident that the charity can fulfil its commitments to its beneficiaries and continues to adopt the going concern basis in preparing its financial statements.

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d Income

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

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of fundraising staff, social media, donation processing fees and their associated support costs.
- Expenditure on charitable activities includes the costs of salaries, operating costs and charitable project cost undertaken to further the purposes of the charity and their associated support costs, and grants made to other charitable organisations whose activities further the purposes of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

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h Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Vehicles	14%

i Cash at bank and in hand

Cash at bank and cash in hand includes cash held in the charity's bank account.

j Creditors and provisions

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

k Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

l Pensions

Employees of the charity are entitled to join a defined contribution ‘money purchase’ scheme. The charity’s contribution is restricted to the contributions disclosed in note 8. Outstanding contributions at the year end were £854 (2021: £904), which had been paid in full by 11 May 2022. The costs of the defined contribution scheme are included within staff costs and are allocated to the cost of raising funds or charitable activities, in line with the activities of the staff during the year.

m Group financial statements

International Aid for Animals Borneo (IAAB) was incorporated on 16th July 2021 (company number 202101024398 (1424698-U), incorporated in Malaysia). IAAB is a private company limited by shares and IAPWA is the sole shareholder.

The Charity SORP requires that any parent charity must prepare consolidated accounts where the aggregate gross income of the group exceeds £1 million. Group accounts have not been prepared as this threshold has not been exceeded. These accounts are that of the parent only.

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2 Legal status of the charity

The charity is a charitable incorporated organisation (CIO) registered with the Charity Commission in England and Wales and has no share capital. The charity converted from a company limited by guarantee (company number 06893128) to a CIO on 20 July 2021. In the event of the charity being wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. The registered office address is disclosed on the Reference and Administration page at the beginning of the trustees' report.

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3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	*Unrestricted £*	*Restricted £*	*Total 2021 £*
Donations	179,403	-	179,403	145,821	-	*145,821*
Gift Aid	35,647	-	35,647	8,079	-	*8,079*
Covid-19 support grant	4,829	-	4,829	25,235	-	*25,235*
Brigitte Bardot Foundation	-	-	-	-	13,270	*13,270*
Olsen Animal Trust	-	5,000	5,000	-	-	-
The Marchig Animal Welfare Trust	-	-	-	-	4,000	*4,000*
Jean Sainsbury Animal Welfare Trust	-	5,000	5,000	-	-	-
Battersea Dogs and Cats Home	-	-	-	-	20,000	*20,000*
Help Animals International	-	6,500	6,500	-	-	-
SPCA International	3,528	7,311	10,839	-	-	-
Total	223,407	23,811	247,218	*179,135*	*37,270*	*216,405*

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4 Income from government grants

	2022 £	*2021* *£*
Covid-19 support (furlough)	4,829	*25,235*
	4,829	25,235

5 Cost of raising funds

	2022 £	*2021* *£*
Staff costs	37,242	*30,831*
Cost of goods	700	-
Marketing	3,087	*1,964*
Operations and administration	774	*240*
	41,803	*33,035*

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6 Analysis of expenditure on charitable activities

	2022	*2021*
	£	*£*
Staff costs	42,339	*46,153*
Project and campaign costs	84,331	*20,995*
Grants made	63,611	*101,851*
Depreciation	6,594	*6,594*
Accountancy fees	1,920	*1,440*
Administration and support costs	8,924	*7,257*
Marketing	1,254	-
	208,973	*184,290*
Restricted expenditure	38,363	*42,815*
Unrestricted expenditure	170,610	*141,475*
	208,973	*184,290*

Grants made

Grants were made to other registered charitable organisations to either fund and support IAPWA's projects or the work carried out by other organisations, all in direct support of the charity's charitable objects.

	2022	*2021*
	£	*£*
IAPWA Penang & Borneo Project	-	*101,851*
IAPWA Penang	32,050	-
Borneo - SPCA KK	3,310	-
Borneo - IAAB	28,251	-
	63,611	*101,851*

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022	*2021*
	£	*£*
Depreciation	6,594	*6,594*
Accountancy fees	1,200	*1,200*
Independent examiner's fee	240	*240*

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8 Staff costs

Staff costs during the year were as follows:

	2022	*2021*
	£	*£*
Wages and salaries	73,856	*71,848*
Social security costs	2,875	*2,450*
Pension costs	2,850	*2,686*
	79,581	*76,984*

Staff costs were split across activities as follows:

	2022	*2021*
	£	*£*
Fundraising	37,242	*30,831*
Charitable activities	42,339	*46,153*
	79,581	*76,984*

No employee has employee benefits in excess of £60,000 (2021: Nil).

The average number of staff employed during the period was 3 (2021: 3).
The average full time equivalent number of staff employed during the period was 3 (2021: 3).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £29,191 (2021: £26,628).

9 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2021: Nil).

No member of the management committee received travel and subsistence expenses during the year (2021: Nil).

Aggregate donations from related parties were £Nil (2021: £240).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: Nil).

During the year, £63,611 (£101,851) was sent to IAPWA's partners and subsidiaries in Malaysia (IAPWA Penang, IAPWA Borneo, and International Aid for Animals Borneo Sdn. Bhd. (IAAB)) to carry out the charitable objectives of IAPWA in those regions.

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10 Government grants

The government grants recognised in the accounts were as follows:

	2022 £	*2021* *£*
Covid-19 support grant	4,829	*25,235*
	4,829	*25,235*

There were no unfulfilled conditions and contingencies attaching to the grant.

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

12 Fixed assets: tangible assets

	Vehicles £	Total £
Cost		
At 1 May 2021	67,791	67,791
At 30 April 2022	67,791	67,791
Depreciation		
At 1 May 2021	34,823	34,823
Charge for the year	6,594	6,594
At 30 April 2022	41,417	41,417
Net book value		
At 30 April 2022	26,374	26,374
At 30 April 2021	*32,968*	*32,968*

Doc ID: 7bfce14017b5c07814c7398d381292bb19a794d1

13 Investments

Cost	£
At 1 May 2021	-
Additions	172
At 30 April 2022	172
Net book value	
At 30 April 2022	172

During the year, IAPWA established a corporate entity in Borneo, called International Aid for Animals Borneo (IAAB), to continue its operations there. IAPWA is the sole shareholder.

The shareholding consists of 1,000 shares at RM1 per share. The details of the subsidiary are below.

Subsidiary name: International Aid for Animals Borneo Sdn. Bhd. (IAAB)
Registered office: E13A03, Menara Suezcap 2, KL Gateway, NO. 2, Jalan Kerinchi, Gerbang Kerinchi Lestari, 59200 Kuala Lumpur W.P. Kuala Lumpur Malaysia
Registered company number: 202101024398 (1424698-U)

The results of IAAB for the first period 1st August 2021 to 31st July 2022 were as follows:

	MYR RM	£
Gross income	229,294	41,929
Expenditure	(249,946)	(45,705)
Deficit	(20,652)	(3,776)
Assets	5,848	1,069
Liabilities	(25,500)	(4,663)
Share Capital	(1,000)	(182)
Total funds	(20,652)	(3,776)

14 Debtors: amounts falling due within one year

	2022 £	*2021* *£*
Accrued income	3,588	-
	3,588	-

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15 Creditors: amounts falling due within one year

	2022	*2021*
	£	*£*
Other creditors and accruals	2,774	*3,784*
Taxation and social security costs	4,970	*7,071*
	7,744	*10,855*

16 Analysis of movements in restricted funds

	Balance at 1 May 2021	Income	Expenditure	Transfers	Balance at 30 April 2022
	£	£	£	£	£
Animal Friends Insurance	40,000	-	(10,000)	-	30,000
Olsen Animal Trust	-	5,000	(5,000)	-	-
Battersea Dogs and Cats Home	9,939	-	-	-	9,939
Help Animals International	-	6,500	(6,500)	-	-
Jean Sainsbury Animal Welfare Trust	-	5,000	(5,000)	-	-
SPCA International	-	7,311	(7,311)	-	-
Total	49,939	23,811	(33,811)	-	39,939

Comparative period

	Balance at 1 May 2020	*Income*	*Expenditure*	*Transfers*	*Balance at 30 April 2021*
	£	*£*	*£*	*£*	*£*
Animal Friends Insurance	*40,000*	-	-	-	*40,000*
Olsen Animal Trust	*15,000*	-	*(15,170)*	*170*	-
The Marchig Animal Welfare Trust	-	*4,000*	*(4,011)*	*11*	-
Battersea Dogs and Cats Home	-	*20,000*	*(10,061)*	-	*9,939*
Brigitte Bardot Foundation	-	*13,270*	*(13,573)*	*303*	-
Total	*55,000*	*37,270*	*(42,815)*	*484*	*49,939*

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Name of restricted fund	Description, nature and purposes of the fund
Animal Friends Insurance	Support of the Borneo and Romania veterinary clinics
Olsen Animal Trust	Support operation of veterinary services in Borneo
Battersea Dogs and Cats Home	Template for Change - Romania
Help Animals International	To support the Borneo project
Jean Sainsbury Animal Welfare Trust	General operational costs for the Borneo project
SPCA International	To support 2022 neutering campaigns across projects

17 Analysis of movement in unrestricted funds

	Balance at 1 May 2021 £	Income £	Expenditure £	Transfers £	As at 30 April 2022 £
General fund	(14,634)	223,407	(216,965)	-	(8,192)
	(14,634)	223,407	(216,965)	-	(8,192)

Comparative period

	Balance at 1 May 2020 £	*Income £*	*Expenditure £*	*Transfers £*	*As at 30 April 2021 £*
General fund	*(18,775)*	*179,136*	*(174,510)*	*(485)*	*(14,634)*
	(18,775)	*179,136*	*(174,510)*	*(485)*	*(14,634)*

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds

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18 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2022 £
Tangible fixed assets	26,374	-	-	26,374
Fixed asset investments	172	-	-	172
Net current assets/(liabilities)	(34,738)	-	39,939	5,201
Total	(8,192)	-	39,939	31,747

Comparative period

	General fund £	*Designated funds £*	*Restricted funds £*	*Total 2021 £*
Tangible fixed assets	*32,968*	-	-	*32,968*
Net current assets/(liabilities)	*(47,602)*	-	*49,939*	*2,337*
Total	*(14,634)*	-	*49,939*	*35,305*

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INTERNATIONAL AID FOR THE PROTECTION AND WELFARE OF ANIMALS

England & Wales - Charity number 1137532

Accounts

Charity Number: 1137532

International Aid for the Protection & Welfare of Animals (IAPWA)

Trustees' report and financial statements

For the year ended 30 April 2021

Doc ID: 69e4d66843c52a7a41069849ec9fe35dac48b9ef

International Aid for the Protection & Welfare of Animals (IAPWA)
Reference and administration information

Charity number 1137532

Registered office and operational address 1b Rudds Lane, Haddenham, Aylesbury, Buckinghamshire, HP17 8JP

The charity is also known as "IAPWA".

Trustees

Trustees who served during the year and up to the date of this report were as follows:

Oscar Leyenda	Chair	
Ricardo Aparicio	Secretary	(resigned 16/05/2021)
Lynsey Gill		(resigned 19/04/2021)
Rebecca McMeeking		(resigned 19/04/2021)
Carole Addaberkane		(appointed 12/03/2021)
Sally Collis		(appointed 12/03/2021, resigned 09/05/2021)
Colin Heath		(appointed 12/03/2021)

There were no trustees who held title to property belonging to the charity during the reporting period or at the date of approval.

Key management personnel

Nicola Stevens	Chief Executive

Bankers

Lloyds Bank Plc
13-14 Cornmarket
Thame
Oxford
Oxfordshire
OX9 2BN

Independent Examiner

Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

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International Aid for the Protection & Welfare of Animals (IAPWA)
Trustees' annual report for the year ended 30 April 2021

The trustees present their report and the unaudited financial statements for the year ended 30 April 2021.

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

OBJECTS AND ACTIVITIES

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

The objects of the charity are to provide aid and support for the protection and welfare of animals.

ACTIVITIES AND ACHIEVEMENTS

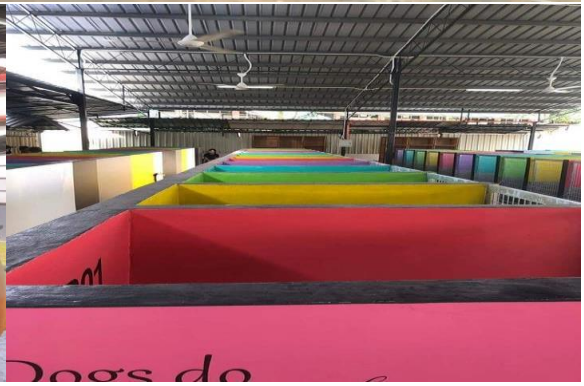
Over the period of these accounts, IAPWA have focused on the following:

PENANG ISLAND

Our project in Penang Island focuses on implementing a holistic and humane dog population management programme alongside our local working partner IAPWA Penang and the municipality (MBPP). This saw the completion and launch of a new facility on the island which remains the base for this programme and **we are proud to share that in 2021 the MOU agreement with MBPP was extended to 2025 to continue this project.**







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International Aid for the Protection & Welfare of Animals (IAPWA)
Trustees' annual report for the year ended 30 April 2021

Strategic objectives of the project

Following ending the dog culls through the MOU, the overarching objectives of the project are:

1. To stabilise and eventually reduce the density of stray dogs in Penang Island;

2. To improve the welfare of stray dogs;

3. To raise awareness of responsible dog ownership (and over time effect a change in human behaviour to reduce roaming and abandonment of dogs);

4. To improve rehoming capacity of stray dogs within Penang Island;

5. To improve the public perception of dogs.

Over **3,400 dogs have been neutered** through this programme, who would have lost their lives under the previous regime, with many receiving additional veterinary care and support.

Over **620 dogs have found homes** through the adoption programme as part of our strategic aim of improving the rehoming capacity of stray dogs in country.

We are extremely proud of the hard work and dedication of our colleagues in the IAPWA Penang team, especially through the challenges of the pandemic, and are pleased to share below just three of the many patients that have been helped through this programme.



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Finn

Handsome boy Finn was rescued from the streets of Penang with tumours all across his face and body. He was in a terrible state, but after ongoing care and chemotherapy, he finally recovered and was adopted by a kind family who have since went on to adopt a second dog from us. Finn is now enjoying life with his new family and furry sibling.



Argos

Little Argos was rescued from a dirty drain on the streets of Penang with a severely infected, broken leg when he was just a few weeks old. Sadly his leg became so infected that we had no option but to amputate it. We were shocked at how quickly Argos adjusted to life on three legs – this once poorly kitten was truly loving life! Argos is now such a healthy, happy little cat who found his forever home with one of our team mates.

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BORNEO

Our first project situated in Sabah, Borneo, continues to provide a holistic and humane alternative to the previous methods of population control that ceased upon the 2014 MOU with the government (DBKK) who we have worked closely with on this programme. From the DBKK facility in Inanam, the Borneo team have continued to neuter, vaccinate and provide treatment and care to dogs in need under extremely challenging circumstances, with cats also helped through our work supporting local organisations in the region.

The Borneo project has undergone a mid-project review with a new strategic plan having been developed as a result. Whilst some of our plans, such as our infrastructure developments, have unfortunately been delayed due to the pandemic and an extremely challenging landscape operationally in country, we have exciting plans to share in our next report which will see this project being significantly developed in 2022/2023 and making a difference to even more lives in this region.

Over **12,100 dogs and cats** have been neutered through this project and support programmes since we were established making a total of over **15,500 through both Malaysian projects.**

Whilst the challenges of 2020/2021 have prevented the team being able to carry out some of the pre-pandemic aspects to our work as we had originally hoped, we are extremely proud of the resilience and commitment shown by everyone in the team to focus on and continue the much-needed veterinary services and remain a lifeline for those in need, from the core neutering and vaccination work to providing treatment and care to many dogs like those below:

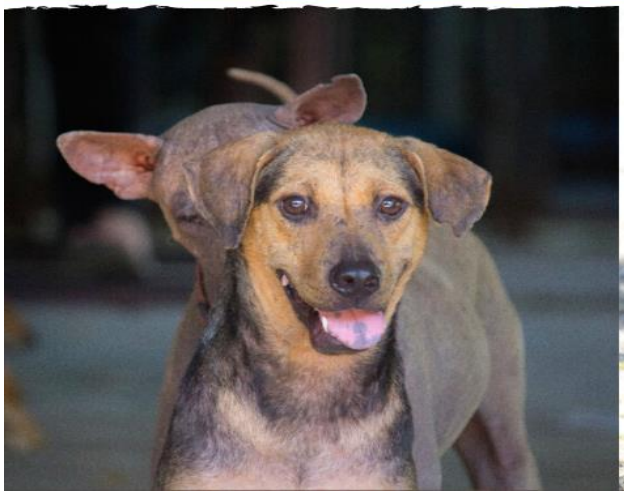


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Rain

Little Rain was one of our very urgent cases who was rescued from the streets of Borneo in a starving and critical condition. It hasn't been a smooth ride for this one year old pup, but today he looks like a completely different dog! Rain has come out the other end of his ordeal as a happy, healthy and handsome boy who can't wait to find a family of his own.











Oppa

Sadly, Oppa was found on the streets suffering with multiple conditions including heartworm, ehrlichiosis, severe mange, a nasty open wound and a fractured pelvis. He required extensive treatment from our team – but it wasn't long until this sweet boy had a smile on his face AND a new family to call his own.

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ROMANIA

Following on from transporting our mobile veterinary clinic to Romania and the first neutering campaign taking place shortly afterwards, we experienced some delays with fully launching this project. This time was used to continue planning out various aspects of the programme and getting strong foundations in place, including extensive relationship building to establish our working group for this programme, with a view to launching this at the best time for its ongoing success. Many aspects have moved forward positively in 2021, which we will share below, and we expect to see significant progress in 2022 from the time and efforts invested throughout this period.

- We are delighted to be working with a committed team in Romania who have spent 2021 laying the foundations for **IAPWA Romania** alongside our UK Team and will be our colleagues for this exciting programme within the wider working group.
- Through the veterinary team we have partnered with for this programme, **over 1,000 dogs and cats have been neutered** within the first zone. Our goal in 2022, is to work as a team to neuter at least **3,000 dogs and cats** within this zone following on from these initial campaigns. We also have an exciting initiative launching in 2022 relating to these campaigns which we will be sharing in our next report.
- The first sanctuary to be part of the Sanctuary Support Programme has now been identified and a support plan is being put in place over Winter 2021 for launch in Spring 2022, during which we'll be aiming to make a big difference to their work and the lives of the animals they work so hard to rescue and care for. In our next report we'll be sharing an update about the work on the ground for this element as well as 4 exciting collaborative initiatives we'll be launching in 2022 to help this sanctuary and others in the region.
- Following the concept for this programme template being created, it has since been developed in conjunction with many stakeholders both within and outside of Romania and we are looking forward to building this programme as a united collaborative team and sharing extensive updates about this work in 2022 and beyond.





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SUPPORT PROGRAMMES

Since IAPWA have been established, we have provided both financial and advisory support to assist organisations where we have had an opportunity to make a difference to the lives of animals in need and raise much needed awareness of issues affecting their welfare.

For part of 2020, we were able to continue providing support to the Claws Out Campaign.

As a result of the challenges of the pandemic, we sadly have had to pause this aspect of our work in order to focus on our 3 core projects. However, we continue to work collaboratively wherever possible to make a greater impact for animals in need and will be launching a new support programme in future once we are able to do so.

FUTURE PLANS

Our key project priorities in the immediate future will be based on our 3 core programmes based in:

- Penang Island, Malaysia.
- Sabah, Borneo, Malaysia.
- Romania

Whilst 2020 and 2021 were focused on continuing our lifelines within such a challenging period we have also laid many foundations to make 2022 and 2023 a positive, exciting and impactful period for IAPWA, those we work with and the animals we were established to help.

We will also be continuing to develop our Fundraising and Communications Team, recognising that the more funds we are able to raise, the greater impact we can make.

Our work wouldn't be possible without the generous support we have received from those who have enabled us to deliver vital lifelines to animals in need including our wonderful donors and our network of volunteers who help with a range of tasks to contribute to the success of IAPWA. On behalf of everyone in the IAPWA Team and our working partners, thank you for your support.









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FINANCIAL REVIEW

AMOUNT OF RESERVES

The results for the year are set out in the statement of financial activities. There was no general reserve at the year-end.

The trustees are concerned about the lack of general funds but understand that this has been an unprecedented and challenging period. We believe we are taking positive steps to react to these challenges from diversifying our funding streams and adapting to changes in the fundraising landscape to expanding our Fundraising and Comms Team. Our financial plan has and will continue to be adapted with a view to increasing our reserves, meeting the challenges ahead and improving our financial sustainability.

RESERVES POLICY

A policy is set which reflects the trustees' wish to safely commit as much as possible to the primary objectives of the charity whilst retaining financial stability and the potential to respond to new opportunities. The trustees are aiming to work towards a target of three month's expenditure but recognise that this period has been particularly challenging due to the pandemic.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation registered as a charity on 17 August 2010 whilst it was a company limited by guarantee.

On 20 July 2021 IAPWA converted to a charitable incorporated organisation (CIO). The charity was established under a constitution which established the objects and powers of the CIO.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 10 to the accounts.

RELATED PARTIES AND RELATIONSHIPS WITH OTHER ORGANISATIONS

IAPWA work alongside IAPWA Penang, a registered society in Malaysia, which was established to provide in country support for this project following IAPWA securing the MOU with the municipality on the island (MBPP). An agreement is in place between both organisations with both teams working closely together as a united group to meet our shared objectives for this programme. The MOU for this project has been renewed between all parties in 2021 until 2025.

During the period of these accounts, IAPWA also worked within an agreement with a registered charity in Sabah, Borneo, who provided support to IAPWA and the Borneo Team with some local operational aspects. IAPWA have had a positive relationship with this organisation since we were established and are committed to continuing to support and work with local organisations in this region to create a better future for the dogs and cats in need. The Borneo Team have continued to work from the government (DBKK) dog pound in Kota Kinabalu for this programme. IAPWA no longer work with IAPWA Sabah.

We are extremely proud of the Penang and Borneo Teams for how hard they have worked under such challenging circumstances and are looking forward to continuing to develop the lifelines we are all able to provide through working closely together on our shared aims for these projects. These programmes encompass our work under IAPWA Malaysia.

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Alongside our UK working group for Romania we also work closely with stakeholders in country including those who have been forming our IAPWA Romania Team which we'll be sharing an update on in our next report. We are looking forward to seeing this team and programme develop significantly in 2022, following strong foundations being laid and aspects of the programme starting to take shape in 2021.

RECRUITMENT AND APPOINTMENT OF TRUSTEES

The Trustee Board are recruited from people who have an interest in the objects of the charity. Trustees are appointed by vote by the Trustees. The Trustees work in line with a comprehensive Trustee Policy setting out a detailed framework to support the Board in all areas of their role.

STATEMENT OF REPSONSIBILITIES OF THE TRUSTEES

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objects and in planning future activities and setting policy for the future.

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

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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International Aid for the Protection & Welfare of Animals (IAPWA)
Trustees' annual report for the year ended 30 April 2021

The trustees' annual report has been approved by the trustees and signed on their behalf by



Oscar Leyenda

Chair of Trustees

Date 24 / 02 / 2022

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Independent examiner's report to the trustees of International Aid for the Protection & Welfare of Animals (IAPWA)

I report on the accounts of the charity for the year ended 30 April 2021 set out on pages 13 to 26.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Other matters
Your attention is to drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.
We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
    - to keep accounting records in accordance with section 130 of the Charities Act; and
    - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

    have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

P Morrello

Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House, Hanover Street
Manchester M60 0AS

Date: 24 / 02 / 2022

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International Aid for the Protection & Welfare of Animals (IAPWA)

Statement of Financial Activities
for the year ended 30 April 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	*Unrestricted funds £*	*Restricted funds £*	*Total funds 2020 £*
Income from:							
Donations and legacies	3	179,135	37,270	216,405	*180,895*	*36,000*	*216,895*
Charitable activities	4	-	-	-	-	*8,500*	*8,500*
Investments	5	-	-	-	*2*	-	*2*
Total income		**179,135**	**37,270**	**216,405**	***180,897***	***44,500***	***225,397***
Expenditure on:							
Raising funds	6	33,035	-	33,035	*9,435*	-	*9,435*
Charitable activities	7	141,475	42,815	184,290	*200,840*	*19,500*	*220,340*
Total expenditure		**174,510**	**42,815**	**217,325**	***210,275***	***19,500***	***229,775***
Net income/(expenditure) for the year	8	**4,625**	**(5,545)**	**(920)**	***(29,378)***	***25,000***	***(4,378)***
Transfer between funds		(484)	484	-			-
Net movement in funds for the year		**4,141**	**(5,061)**	**(920)**	***(29,378)***	***25,000***	***(4,378)***
Reconciliation of funds							
Total funds brought forward		(18,775)	55,000	36,225	*10,603*	*30,000*	*40,603*
Total funds carried forward		**(14,634)**	**49,939**	**35,305**	***(18,775)***	***55,000***	***36,225***

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

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International Aid for the Protection & Welfare of Animals (IAPWA)
Charity number 1137532

Balance sheet as at 30 April 2021

	Note	2021		*2020*	
		£	£	*£*	*£*
Fixed assets					
Tangible assets	13		32,968		*39,562*
Total fixed assets			**32,968**		***39,562***
Current assets					
Cash at bank and in hand		13,192		*8,192*	
Total current assets		**13,192**		***8,192***	
Liabilities					
Creditors: amounts falling due in less than one year	14	(10,855)		*(11,529)*	
Net current assets			**2,337**		***(3,337)***
Total assets less current liabilities			35,305		*36,225*
Net assets			**35,305**		***36,225***
The funds of the charity:					
Restricted income funds	15		49,939		*55,000*
Unrestricted income funds	16		(14,634)		*(18,775)*
Total charity funds			**35,305**		***36,225***

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of the Charities Act 2011.

The notes on pages 15 to 26 form part of these accounts.

Approved by the trustees on 24 / 02 / 2022 and signed on their behalf by:

O Leyenda

Oscar Leyenda (Chair of Trustees)

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1 Accounting policies

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

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

International Aid for the Protection & Welfare of Animals (IAPWA) meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees have reviewed the charity's forecasts and projections and in particular have considered the potential implications of the Coronavirus (COVID-19) pandemic. Whilst the eventual financial impact of the pandemic on the charity, and on the overall economy, remains uncertain, the trustees are confident that the charity will be able to remain operational with the figures for the period ending April 2022 on track to remain consistent to the last 2 years and plans in place to increase funding and reserves moving forward as the charity navigates through the pandemic.

It has reviewed its expenditure and projects and the trustees are confident that the charity can fulfil its commitments to its beneficiaries and continues to adopt the going concern basis in preparing its financial statements.

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d Income

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

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of fundraising staff, social media, donation processing fees and their associated support costs.
- Expenditure on charitable activities includes the costs of salaries, operating costs and charitable project cost undertaken to further the purposes of the charity and their associated support costs, and grants made to other charitable organisations whose activities further the purposes of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

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h Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Vehicles	14%

i Cash at bank and in hand

Cash at bank and cash in hand includes cash held in the charity's bank account.

j Creditors and provisions

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

k Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

l Pensions

Employees of the charity are entitled to join a defined contribution ‘money purchase’ scheme. The charity’s contribution is restricted to the contributions disclosed in note 9. Outstanding contributions at the year end were £904 (2020: £805), which had been paid in full by 10 June 2021. The costs of the defined contribution scheme are included within staff costs and are allocated to the cost of raising funds or charitable activities, in line with the activities of the staff during the year.

2 Legal status of the charity

The charity is a charitable incorporated organisation (CIO) registered with the Charity Commission in England and Wales and has no share capital. The charity converted from a company limited by guarantee (company number 06893128) to a CIO on 20 July 2021. In the event of the charity being wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. The registered office address is disclosed on the Reference and Administration page at the beginning of the trustees' report.

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3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2021 £	*Unrestricted £*	*Restricted £*	*Total 2020 £*
Donations	145,821	-	145,821	*135,145*	*10,000*	*145,145*
Gift Aid	8,079	-	8,079	*22,102*	-	*22,102*
Covid-19 support grant	25,235	-	25,235	*3,377*	-	*3,377*
Brigitte Bardot Foundation	-	13,270	13,270	-	-	-
Olsen Animal Trust	-	-	-	-	*15,000*	*15,000*
The Marchig Animal Welfare Trust	-	4,000	4,000	-	-	-
Jean Sainsbury Animal Welfare Trust	-	-	-	-	*11,000*	*11,000*
Legacies	-	-	-	*20,271*	-	*20,271*
Battersea Dogs and Cats Home	-	20,000	20,000	-	-	-
Total	179,135	37,270	216,405	*180,895*	*36,000*	*216,895*

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2021 £	*Unrestricted £*	*Restricted £*	*Total 2020 £*
The Marchig Animal Welfare Trust	-	-	-	-	*6,500*	*6,500*
Wild At Heart Foundation	-	-	-	-	*2,000*	*2,000*
Total	-	-	-	-	*8,500*	*8,500*

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5 Investment income

	Unrestricted £	Restricted £	Total 2021 £	*Unrestricted £*	*Restricted £*	*Total 2020 £*
Income from bank deposits	-	-	-	*2*	-	*2*
	-	-	-	*2*	-	*2*

6 Cost of raising funds

	Unrestricted £	Restricted £	2021 £	*Unrestricted £*	*Restricted £*	*2020 £*
Staff costs	30,831	-	30,831	*7,939*	-	*7,939*
Marketing	1,964	-	1,964	*1,496*	-	*1,496*
Operations and administration	240	-	240	-	-	-
	33,035	-	33,035	*9,435*	-	*9,435*

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7 Analysis of expenditure on charitable activities

	2021	*2020*
	£	*£*
Staff costs	46,153	*65,213*
Campaign and project costs	20,995	*20,924*
Grants made	101,851	*119,707*
Depreciation	6,594	*6,594*
Accountancy fees	1,440	*1,390*
Administration and support costs	7,257	*6,512*
	184,290	*220,340*
Restricted expenditure	42,815	*19,500*
Unrestricted expenditure	141,475	*200,840*
	184,290	*220,340*

Grants made

Grants were made to other registered charitable organisations to either fund and support IAPWA's projects or the work carried out by other organisations, all in direct support of the charity's charitable objects.

	2021	*2020*
	£	*£*
Animal Kingdom Foundation, Philippines	-	*7,324*
Game Rangers International, Zambia	-	*12,000*
IAPWA Penang & Borneo Project	101,851	*100,383*
	101,851	*119,707*

8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2021	*2020*
	£	*£*
Depreciation	6,594	*6,594*
Accountancy fees	1,200	*1,200*
Independent examiner's fee	240	*240*

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9 Staff costs

Staff costs during the year were as follows:

	2021	*2020*
	£	*£*
Wages and salaries	71,848	*67,258*
Social security costs	2,450	*2,584*
Pension costs	2,686	*3,310*
	76,984	*73,152*

Staff costs were split across activities as follows:

	2021	*2020*
	£	*£*
Fundraising	30,831	*7,939*
Charitable activities	46,153	*65,213*
	76,984	*73,152*

No employee has employee benefits in excess of £60,000 (2020: Nil).

The average number of staff employed during the period was 3 (2020: 2.5).
The average full time equivalent number of staff employed during the period was 3 (2020: 2).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £26,628 (2020: £29,500).

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10 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2020: Nil).

No member of the management committee received travel and subsistence expenses during the year (2020: Nil).

Aggregate donations from related parties were £240 (2020: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2020: Nil).

IAPWA Penang is a Malaysian registered society. It is a related party as it was established at IAPWA's request following IAPWA founding the project in Penang Island. Grants are sent to IAPWA Penang by IAPWA as part of a working agreement between both entities to manage the project and an MOU between IAPWA, IAPWA Penang and MBPP as the municipality of Penang Island.

11 Government grants

The government grants recognised in the accounts were as follows:

	2021 £	*2020* *£*
Covid-19 support grant	25,235	*3,377*
	25,235	*3,377*

There were no unfulfilled conditions and contingencies attaching to the grant.

12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

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13 Fixed assets: tangible assets

	Vehicles	Total
Cost	£	£
At 1 May 2020	67,791	67,791
Additions	-	-
At 30 April 2021	67,791	67,791
Depreciation		
At 1 May 2020	28,229	28,229
Charge for the year	6,594	6,594
At 30 April 2021	34,823	34,823
Net book value		
At 30 April 2021	32,968	32,968
At 30 April 2020	*39,562*	*39,562*

14 Creditors: amounts falling due within one year

	2021	*2020*
	£	*£*
Other creditors and accruals	3,784	*2,245*
Taxation and social security costs	7,071	*9,284*
	10,855	*11,529*

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15 Analysis of movements in restricted funds

	Balance at 1 May 2020 £	Income £	Expenditure £	Transfers £	Balance at 30 April 2021 £
Animal Friends Insurance	40,000	-	-	-	40,000
Olsen Animal Trust	15,000	-	(15,170)	170	-
The Marchig Animal Welfare Trust	-	4,000	(4,011)	11	-
Battersea Dogs and Cats Home	-	20,000	(10,061)	-	9,939
Brigitte Bardot Foundation	-	13,270	(13,573)	303	-
Total	55,000	37,270	(42,815)	484	49,939

Comparative period

	Balance at 1 May 2019 £	*Income £*	*Expenditure £*	*Transfers £*	*Balance at 30 April 2020 £*
Animal Friends Insurance	*30,000*	*10,000*	-	-	*40,000*
Olsen Animal Trust	-	*15,000*	-	-	*15,000*
The Marchig Animal Welfare Trust	-	*6,500*	*(6,500)*	-	-
Jean Sainsbury Animal Welfare Trust	-	*11,000*	*(11,000)*	-	-
Wild At Heart Foundation	-	*2,000*	*(2,000)*	-	-
Total	*30,000*	*44,500*	*(19,500)*	-	*55,000*

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Name of restricted fund	Description, nature and purposes of the fund
Brigitte Bardot Foundation	To support the trap/neuter/release project on Penang Island
The Marchig Animal Welfare Trust	Neutering and vaccination of 500 dogs in Borneo
Animal Friends Insurance	Support of the Borneo and Romania veterinary clinics
Olsen Animal Trust	Support operation of veterinary services in Borneo
Battersea Dogs and Cats Home	Template for Change - Romania

16 Analysis of movement in unrestricted funds

	Balance at 1 May 2020 £	Income £	Expenditure £	Transfers £	As at 30 April 2021 £
General fund	(18,775)	179,136	(174,510)	(485)	(14,634)
	(18,775)	179,136	(174,510)	(485)	(14,634)

Comparative period

	Balance at 1 May 2019 £	*Income £*	*Expenditure £*	*Transfers £*	*As at 30 April 2020 £*
General fund	*10,603*	*180,897*	*(210,275)*	-	*(18,775)*
	10,603	*180,897*	*(210,275)*	-	*(18,775)*

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds

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17 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2021 £
Tangible fixed assets	32,968	-	-	32,968
Net current assets/(liabilities)	(47,602)	-	49,939	2,337
Total	(14,634)	-	49,939	35,305

Comparative period

	General fund £	*Designated funds £*	*Restricted funds £*	*Total 2020 £*
Tangible fixed assets	*39,562*	-	-	*39,562*
Net current assets/(liabilities)	*(58,337)*	-	*55,000*	*(3,337)*
Total	*(18,775)*	-	*55,000*	*36,225*

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