

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

Trustees' report and financial statements
For the year ended 30 April 2021

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

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.**



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.





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:



Daisy

Two year old Daisy was left to die in agony on the streets of Borneo after her abuser tied a cable tightly around her neck. Her wound was severe and our team took great care and patience with her, ensuring she received all of the vital treatment she needed. Daisy now lives in a loving foster home with a kind lady named Sylvia who is helping her recover from the trauma she went through.



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.

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

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.



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

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

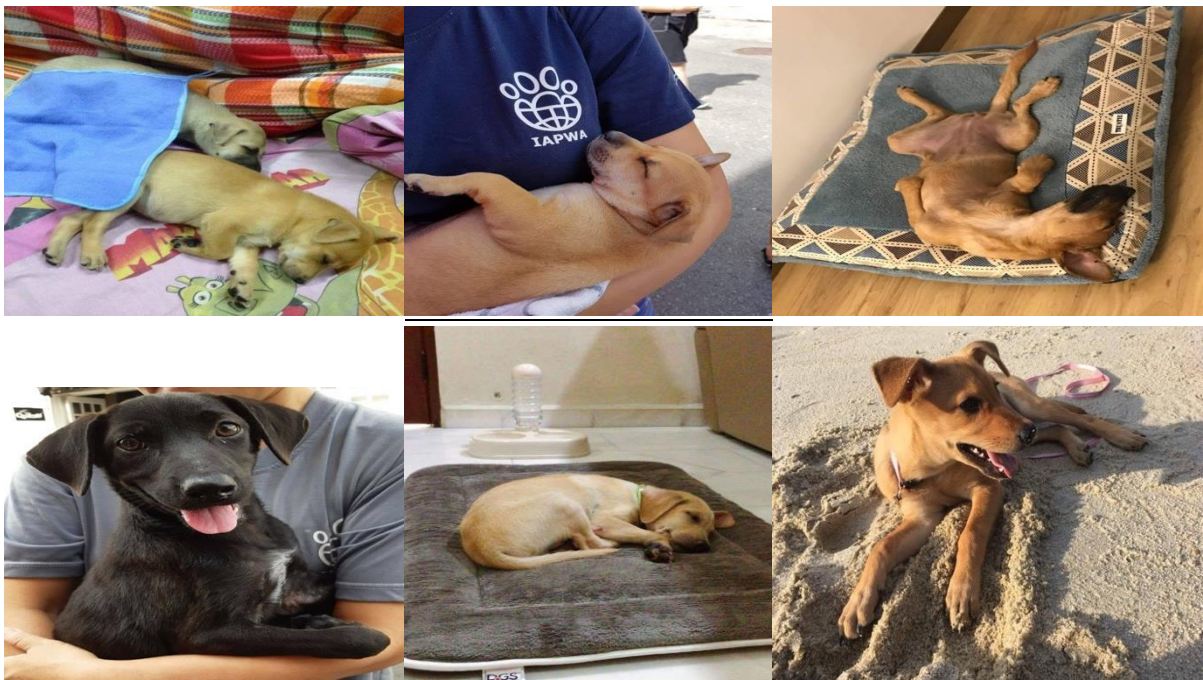
Our key project priorities in the immediate future will be based on our 3 core programmes based in:

- 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.



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

Trustees' annual report for the year ended 30 April 2021

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.

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

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.

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

A handwritten signature in black ink, appearing to read 'O Leyenda', written in a cursive style.

Oscar Leyenda

Chair of Trustees

Date 24 / 02 / 2022

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 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 Acthave 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.



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

Date: 24 / 02 / 2022

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 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2020 £</i>
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.

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:



Oscar Leyenda (Chair of Trustees)

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.

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.

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%
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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.

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

Notes to the accounts for the year ended 30 April 2021 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2021 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2020</i> £
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 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2020</i> £
The Marchig Animal Welfare Trust	-	-	-	-	6,500	6,500
Wild At Heart Foundation	-	-	-	-	2,000	2,000
Total	-	-	-	-	8,500	8,500

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

Notes to the accounts for the year ended 30 April 2021 (continued)

5 Investment income

	Unrestricted £	Restricted £	Total 2021 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2020</i> £
Income from bank deposits	-	-	-	2	-	2
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	-	-	-	2	-	2
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

6 Cost of raising funds

	Unrestricted £	Restricted £	2021 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>2020</i> £
Staff costs	30,831	-	30,831	7,939	-	7,939
Marketing	1,964	-	1,964	1,496	-	1,496
Operations and administration	240	-	240	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	33,035	-	33,035	9,435	-	9,435
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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
	<u>184,290</u>	<u>220,340</u>
Restricted expenditure	42,815	19,500
Unrestricted expenditure	141,475	200,840
	<u>184,290</u>	<u>220,340</u>

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
	<u>101,851</u>	<u>119,707</u>

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
	<u></u>	<u></u>

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
	<u>76,984</u>	<u>73,152</u>

Staff costs were split across activities as follows:

	2021 £	2020 £
Fundraising	30,831	7,939
Charitable activities	46,153	65,213
	<u>76,984</u>	<u>73,152</u>

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).

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
	<u>25,235</u>	<u>3,377</u>

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.

13 Fixed assets: tangible assets

Cost	Vehicles £	Total £
At 1 May 2020	67,791	67,791
Additions	-	-
	<hr/>	<hr/>
At 30 April 2021	67,791	67,791
	<hr/>	<hr/>
Depreciation		
At 1 May 2020	28,229	28,229
Charge for the year	6,594	6,594
	<hr/>	<hr/>
At 30 April 2021	34,823	34,823
	<hr/>	<hr/>
Net book value		
At 30 April 2021	32,968	32,968
	<hr/>	<hr/>
<i>At 30 April 2020</i>	<i>39,562</i>	<i>39,562</i>
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	10,855	11,529
	<hr/>	<hr/>

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

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)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	(18,775)	179,136	(174,510)	(485)	(14,634)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	10,603	180,897	(210,275)	-	(18,775)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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

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
	<hr/>	<hr/>	<hr/>	<hr/>
Total	(14,634)	-	49,939	35,305
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Comparative period</i>				
	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2020 £</i>
<i>Tangible fixed assets</i>	<i>39,562</i>	<i>-</i>	<i>-</i>	<i>39,562</i>
<i>Net current assets/(liabilities)</i>	<i>(58,337)</i>	<i>-</i>	<i>55,000</i>	<i>(3,337)</i>
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total</i>	<i>(18,775)</i>	<i>-</i>	<i>55,000</i>	<i>36,225</i>
	<hr/>	<hr/>	<hr/>	<hr/>