

INTERNATIONAL AID FOR THE PROTECTION & WELFARE OF ANIMALS

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



Charity Number:
1137532



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

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.



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

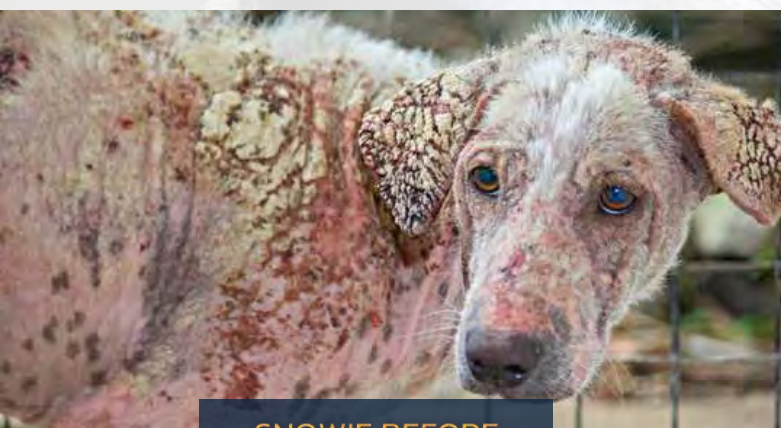
Being awarded government partnerships in two regions of Malaysia to manage stray dog programmes

Ending dog culls in Penang Island in 2017 – zero dogs have been killed since our programme began

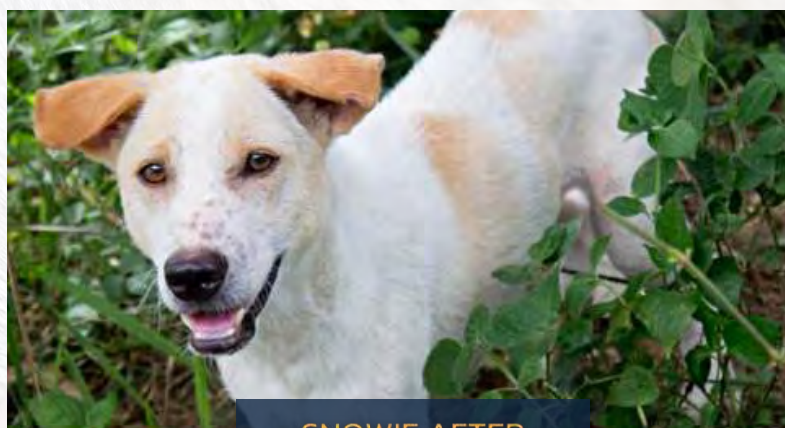
Finding hundreds of dogs their forever homes every year through our in-country adoption programmes

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.



Our work in Borneo

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 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.

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

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.



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.

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:

**VETERINARY
TRAINING**

**WELFARE
TRAINING**

**DOG & CAT
POPULATION
MANAGEMENT
TRAINING
(DPM/CPM)**

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.

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.

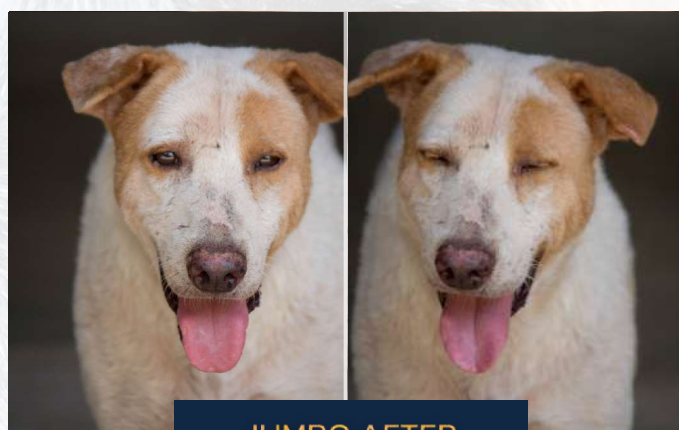
All our programmes will be based from an Animal Welfare Centre over 8 acres of land in Sandakan. Surrounding the Centre will be a beautiful Dog Park from where dog owners can enjoy exercise and fun with their pets as part of the many HBC initiatives within the programme. Below is an artist's impression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



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.



Our work in Penang Island

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.



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

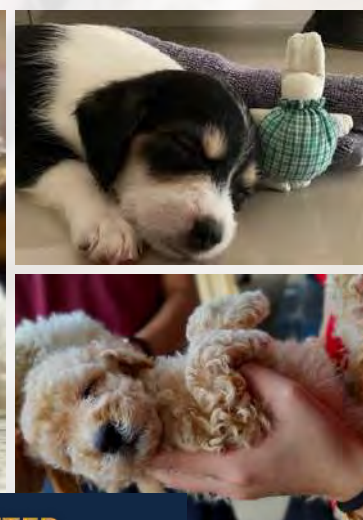
To improve the public perception of dogs

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.



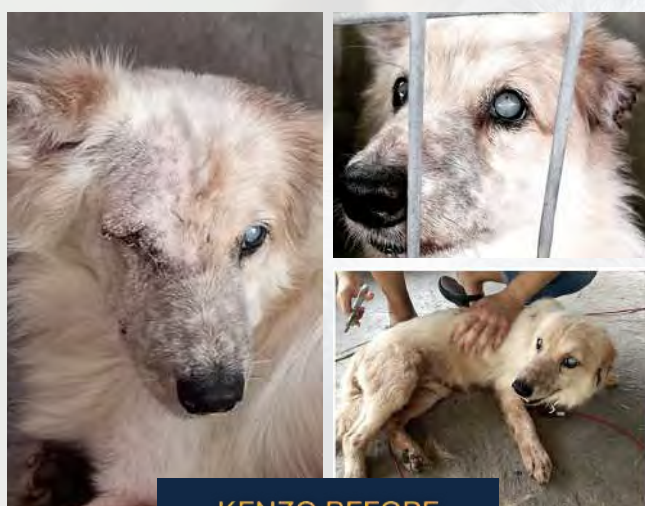
BEFORE



AFTER

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.

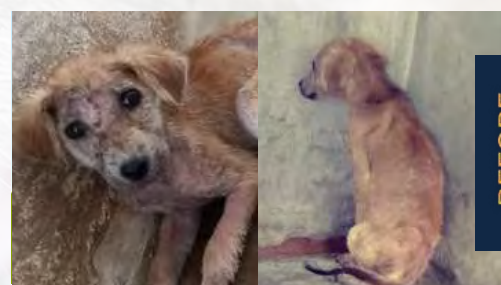


KENZO BEFORE



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.



BEFORE



AFTER

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.

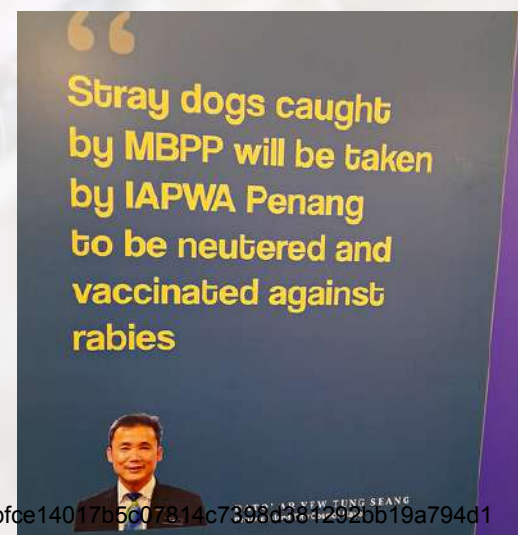


As 2022 progressed, further fundraising events were organised on the Island with the largest annual event, Furry Hopes Pet Carnival, taking place on Straits Quay on 5th November.

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.

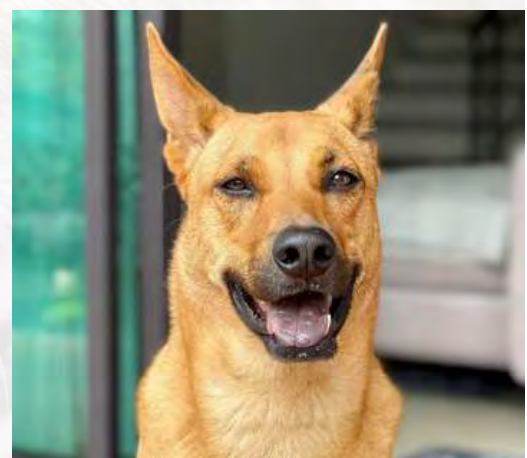


We wanted to end our summary of this programme with the story of a previous patient within this project; a dog called Chang.

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.



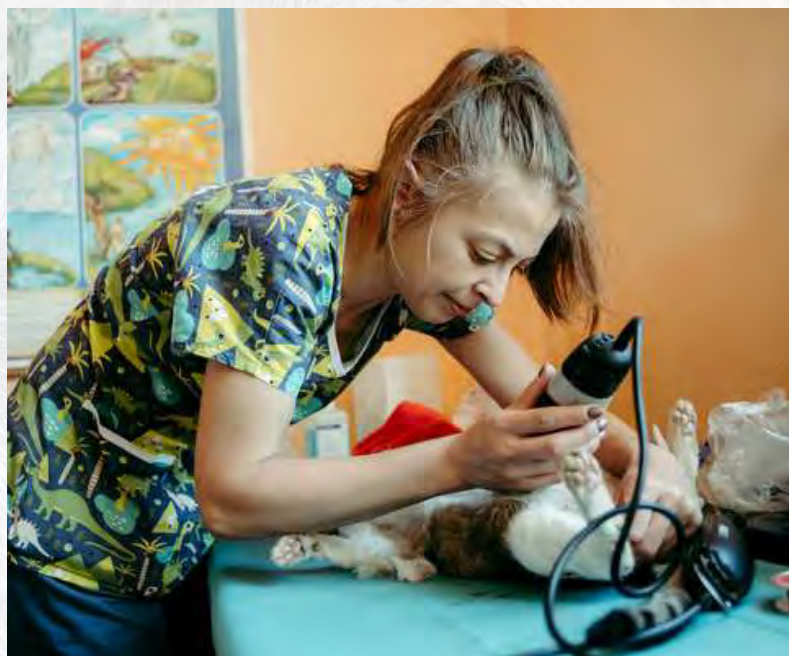
Our work in Romania

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.



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

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.



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.



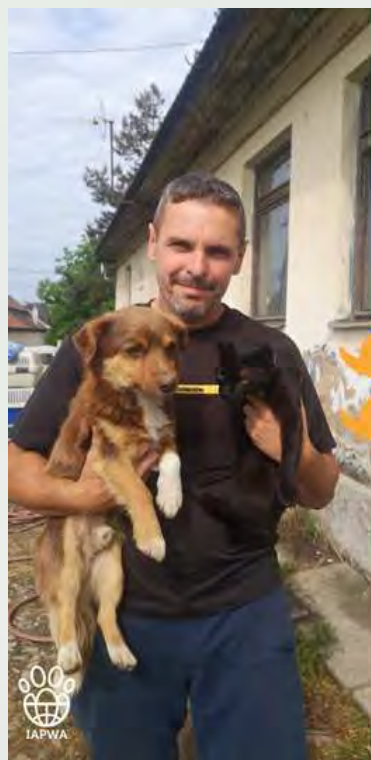
I visited IAPWA's recent Romania Neutering Campaign to spay my female dog, Cleo. She is getting older now and I want to prevent her having any future puppies; both for her own well-being and for that of the puppies. I am thankful to IAPWA for ensuring there are less and less dogs born on the streets as a result of these campaigns.

- Rosa Dariu



We spayed our female cat because we want our children to be responsible people in the future. They are teenagers right now, but they've already learnt a strong message from your volunteers; they now know that bringing more animals into a world that is already short of homes means that stray animals or those in public shelters will suffer. Our family thank you for all of your great work for animals in need.

- Iozefina



We spayed our female cat Suria, and neutered our male dog Bruno at IAPWA's recent Romania Neutering Campaign. We wanted to ensure that they lived happy, healthy lives with us, especially Bruno who previously lived on the streets. We also didn't want Suria to be producing lots of kittens and adding to the problem. I really hope for a better future for all of the animals.

- Bârloncea Ovidiu



We are the owners of three stray dogs and we also feed many on the streets. Thanks to IAPWA we now understand that the single most important thing we can do to save cats and dogs from all of the suffering their overpopulation causes is to spay and neuter them. Thank you so much IAPWA!

- Anita

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.





Future Plans

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!

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

Trustees' annual report for the year ended 30 April 2022

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.

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

Trustees' annual report for the year ended 30 April 2022

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 RESPONSIBILITIES 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



Oscar Leyenda

Chair of Trustees

Date 21 / 02 / 2023

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 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: 21 / 02 / 2023

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 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2021 £</i>
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.

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:



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 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.

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 2022 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2021</i> £
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	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	223,407	23,811	247,218	179,135	37,270	216,405
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

4 Income from government grants

	2022	2021
	£	£
Covid-19 support (furlough)	4,829	25,235
	<hr/>	<hr/>
	4,829	25,235
	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>
	41,803	33,035
	<hr/> <hr/>	<hr/> <hr/>

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	-
	<u>208,973</u>	<u>184,290</u>
Restricted expenditure	38,363	42,815
Unrestricted expenditure	170,610	141,475
	<u>208,973</u>	<u>184,290</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.

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

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

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
	<u>79,581</u>	<u>76,984</u>

Staff costs were split across activities as follows:

	2022	2021
	£	£
Fundraising	37,242	30,831
Charitable activities	42,339	46,153
	<u>79,581</u>	<u>76,984</u>

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.

10 Government grants

The government grants recognised in the accounts were as follows:

	2022 £	2021 £
Covid-19 support grant	4,829	25,235
	<u>4,829</u>	<u>25,235</u>

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

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

13 Investments

Cost	£
At 1 May 2021	-
Additions	172
	<hr/>
At 30 April 2022	172
	<hr/>
Net book value	
At 30 April 2022	172
	<hr/>

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)
	<hr/>	<hr/>
Deficit	(20,652)	(3,776)
	<hr/>	<hr/>
Assets	5,848	1,069
Liabilities	(25,500)	(4,663)
Share Capital	(1,000)	(182)
	<hr/>	<hr/>
Total funds	(20,652)	(3,776)
	<hr/>	<hr/>

14 Debtors: amounts falling due within one year

	2022 £	2021 £
Accrued income	3,588	-
	<hr/>	<hr/>
	3,588	-
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	7,744	10,855
	<hr/>	<hr/>

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)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	49,939	23,811	(33,811)	-	39,939
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	55,000	37,270	(42,815)	484	49,939
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	(14,634)	223,407	(216,965)	-	(8,192)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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

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
	<hr/>	<hr/>	<hr/>	<hr/>
Total	(8,192)	-	39,939	31,747
	<hr/>	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>	<hr/>
Total	(14,634)	-	49,939	35,305
	<hr/>	<hr/>	<hr/>	<hr/>