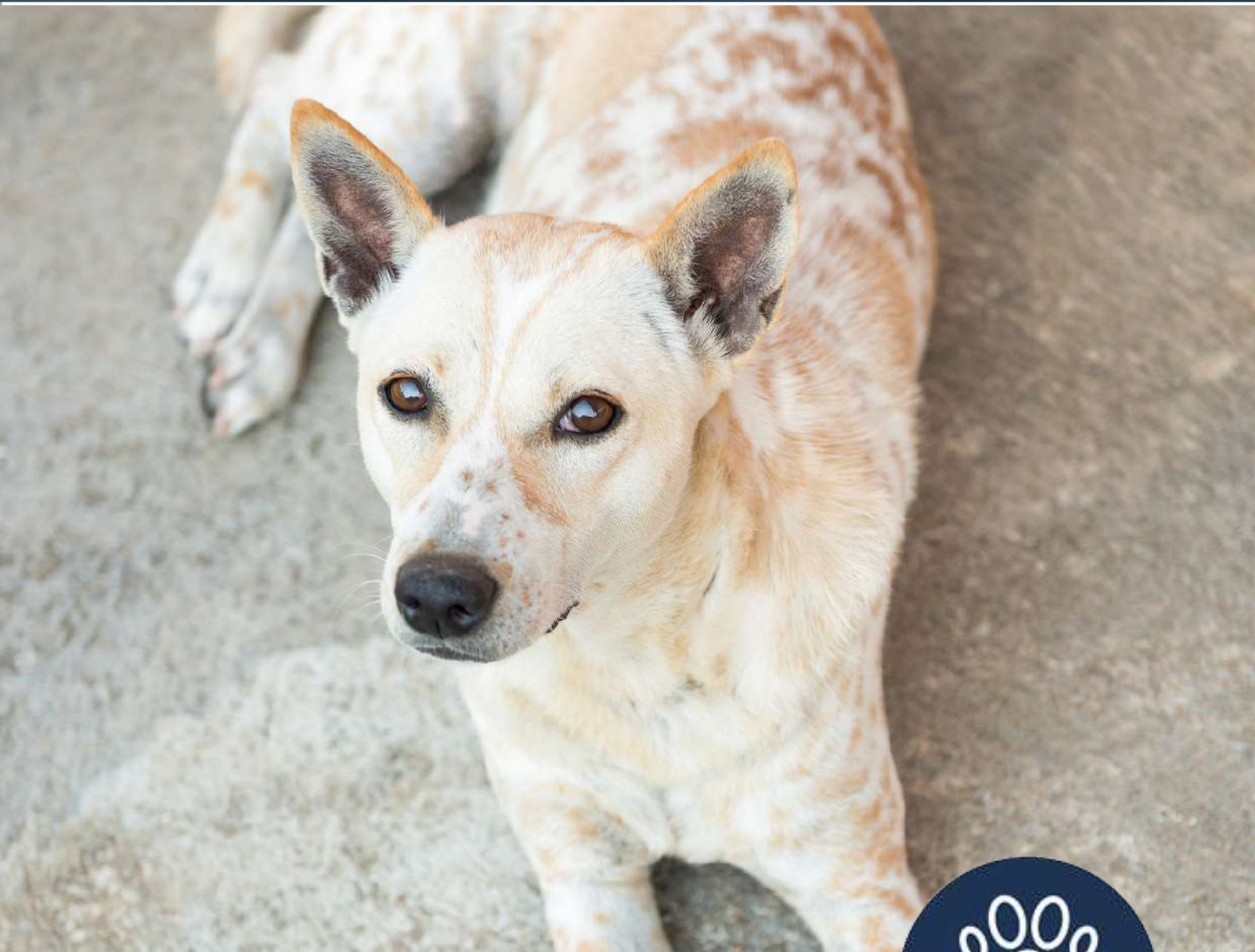


INTERNATIONAL AID FOR THE PROTECTION & WELFARE OF ANIMALS

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



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

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 2023.

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

Objectives and Activities

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

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

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

Some of our key achievements to date include:



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



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



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



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



Finding loving homes for nearly 1,500 dogs and cats



Vaccinating over 14,000 dogs against rabies



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



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



Providing disaster support to meet a range of emergency needs



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



Our Work

Supporting Dogs and Cats



Penang Island

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

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

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



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



Over 6,000 dogs have been neutered and vaccinated



Over 850 dogs have been adopted



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

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



OKI BEFORE



OKI AFTER

The overarching objectives of the project remain as follows:

To stabilise and eventually reduce the density of stray dogs

To improve the welfare of stray dogs

To raise awareness of responsible dog ownership

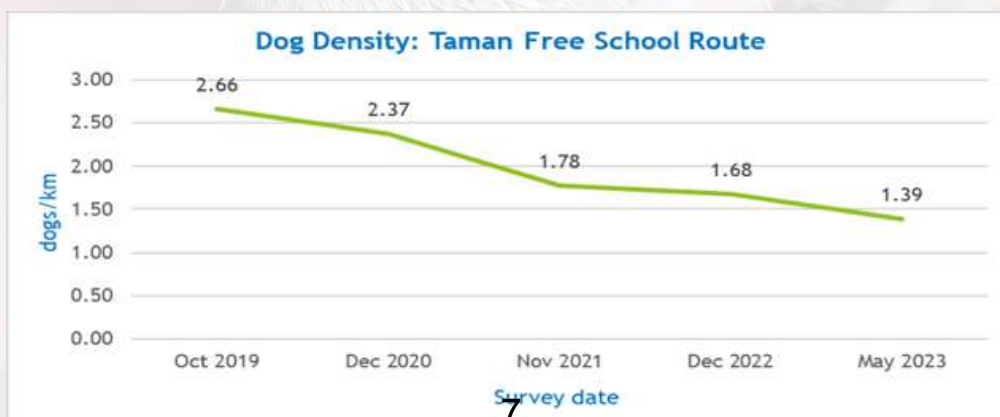
To improve rehoming capacity of stray dogs

To improve the public perception of dogs

Monitoring, Evaluation and Sharing Successes

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

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



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

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

Education and Raising Awareness

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

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



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



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

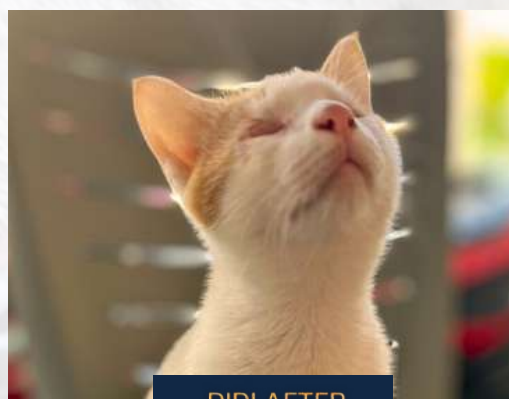
Over the weekend-long event there were a range of stalls from local pet friendly businesses, veterinary and training advice, dog licence registrations, food stalls and the chance to meet some of our pups for potential adoption. This and all other events have continued to support the programmes ongoing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



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



DIDI BEFORE



DIDI AFTER

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



Borneo

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

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

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



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



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



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



Educating communities about Responsible Pet Ownership



Human Behaviour Change initiatives for community engagement woven throughout our work



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

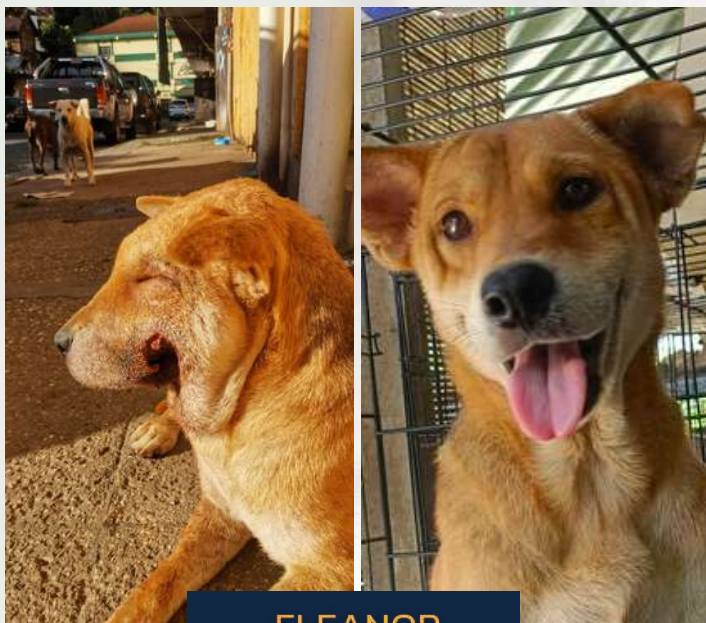
This programme will be based on scientific methodology with our aim being to actively demonstrate the impact that can be achieved by following this strategic approach and to share the results of our monitoring and evaluation with the animal welfare sector, enabling us to create change not only for the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

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



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

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

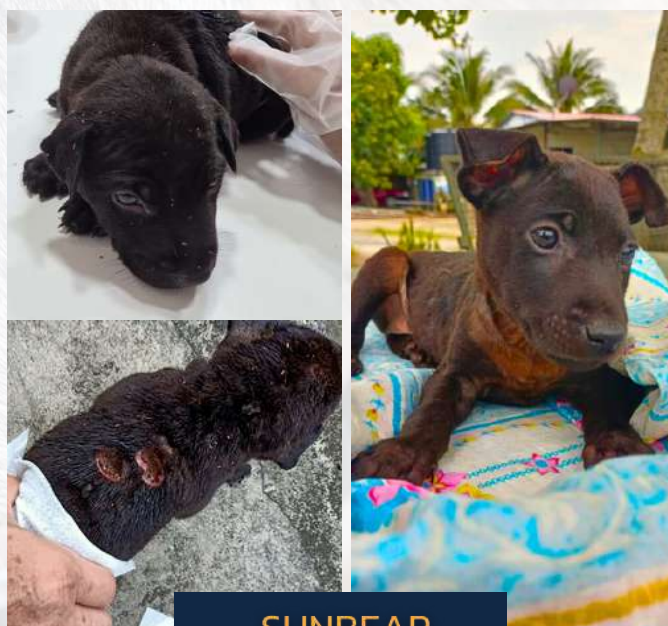


ELEANOR

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

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

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



SUNBEAR

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



Romania

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

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

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

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



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

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

Rabies Vaccination Campaigns

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

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

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

IAPWA have, and are aiming to:

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

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

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

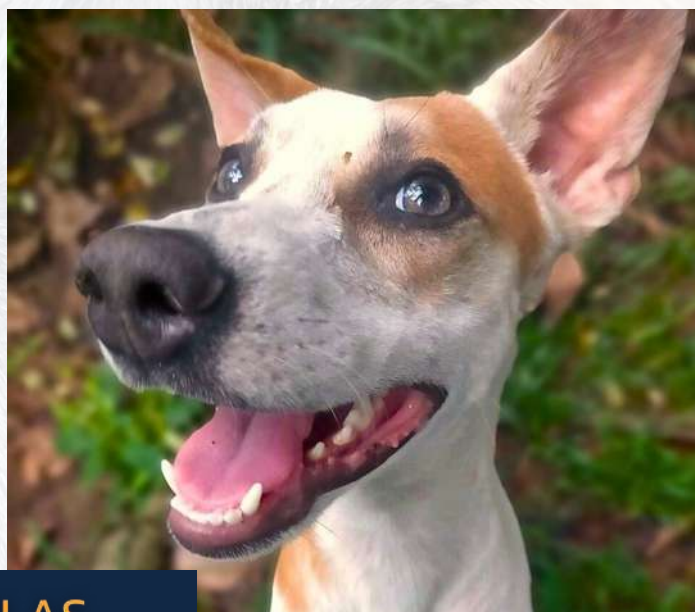
Below are a few photos from one of the 2023 rabies campaigns:



Every Life Matters

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

Two of these very special stories are shared below:



NICOLAS

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

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

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

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



ANZAC

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

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

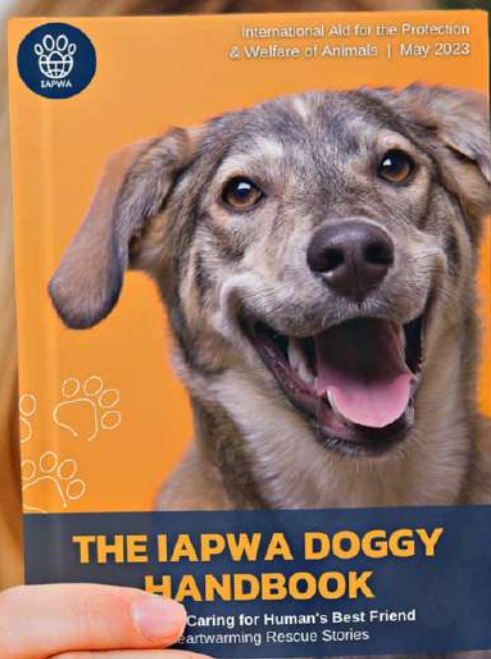
The IAPWA Doggy Handbook

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

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

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

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





Our Work

Supporting Wildlife

Illegal Wildlife Trafficking

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

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



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

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

MACAQUES

Simba

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

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

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



Wassana

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

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

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

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





Our Work

Supporting Donkeys

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



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

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



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



Building our Communities

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

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

Adventures for Animals

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



I Love Hiking and Dogs

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



Auction for Animals

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

Other Fundraising Initiatives

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





Future Plans

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

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



Building the
Animal
Welfare
Centre in
Borneo



Developing
our Shelter
Support
Programme



Continued
growth of
our work
with IAPWA
Penang



Reaching
25,000 rabies
vaccinations
by the end of
2025



Launching
further
mobile
veterinary
clinics



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



Developing
our support
programmes
to help more
species in
need



Creating a
project to
help
animals in
the UK



Establishing
fundraising
offices in other
countries to
support our
work



Building the
IAPWA
communities
and team

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



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

FINANCIAL REVIEW

AMOUNT OF RESERVES

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

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

RESERVES POLICY

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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

RELATED PARTIES AND RELATIONSHIPS WITH OTHER ORGANISATIONS

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

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

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.

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

STATEMENT OF REPSONSIBILITIES OF THE TRUSTEES

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

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

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

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

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

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



Oscar Leyenda

Chair of Trustees

Date

26 / 02 / 2024

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

Trustees' annual report for the year ended 30 April 2023

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

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

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

Other matters

Your attention is 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:

26 / 02 / 2024

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

Statement of Financial Activities
for the year ended 30 April 2023

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

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

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

Balance sheet as at 30 April 2023

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

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

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

26 / 02 / 2024

Approved by the trustees on and signed on their behalf by:

O Leyenda

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

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 £640 (2022: £854), which had been paid in full by 11 May 2023. The costs of the defined contribution scheme are included within staff costs and are allocated to the cost of raising funds or charitable activities, in line with the activities of the staff during the year.

m Group financial statements

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

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

2 Legal status of the charity

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

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

Notes to the accounts for the year ended 30 April 2023 (continued)

3 Income from donations and legacies

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

5 Cost of raising funds

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

6 Analysis of expenditure on charitable activities

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

Grants made

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

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

7 Net income/(expenditure) for the year

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

8 Staff costs

Staff costs during the year were as follows:

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

Staff costs were split across activities as follows:

	2023	2022
	£	£
Fundraising	39,923	37,242
Charitable activities	79,395	42,339
	<u> </u>	<u> </u>
	119,318	79,581
	<u> </u>	<u> </u>

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

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

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

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

9 Trustee remuneration and expenses, and related party transactions

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

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

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

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

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

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

10 Government grants

The government grants recognised in the accounts were as follows:

	2023 £	2022 £
Covid-19 support grant	-	4,829
	<u>-</u>	<u>4,829</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

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

13 Investments

Cost	£
At 1 May 2022	172
Additions	-
	<hr/>
At 30 April 2023	172
	<hr/> <hr/>

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

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

Subsidiary name: International Aid for Animals Borneo Sdn. Bhd. (IAAB)

Registered office: E13A03, Menara Suezcap 2, KL Gateway, NO. 2, Jalan Kerinchi, Gerbang Kerinchi

Lestari, 59200 Kuala Lumpur W.P. Kuala Lumpur Malaysia

Registered company number: 202101024398 (1424698-U)

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

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

14 Debtors: amounts falling due within one year

	2023 £	2022 £
Accrued income	4,705	3,588
	<hr/> <hr/>	<hr/> <hr/>

15 Creditors: amounts falling due within one year

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

16 Analysis of movements in restricted funds

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

Comparative period

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

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

Notes to the accounts for the year ended 30 April 2023 (continued)

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

17 Analysis of movement in unrestricted funds

	Balance at 1 May 2022 £	Income £	Expenditure £	Transfers £	As at 30 April 2023 £
General fund	(8,192)	380,888	(386,513)	(1,443)	(15,260)
	<hr/> (8,192)	<hr/> 380,888	<hr/> (386,513)	<hr/> (1,443)	<hr/> (15,260)
	<hr/> <hr/> (8,192)	<hr/> <hr/> 380,888	<hr/> <hr/> (386,513)	<hr/> <hr/> (1,443)	<hr/> <hr/> (15,260)
Comparative period					
	Balance at 1 May 2021 £	Income £	Expenditure £	Transfers £	As at 30 April 2022 £
General fund	(14,634)	223,407	(216,965)	-	(8,192)
	<hr/> (14,634)	<hr/> 223,407	<hr/> (216,965)	<hr/> -	<hr/> (8,192)
	<hr/> <hr/> (14,634)	<hr/> <hr/> 223,407	<hr/> <hr/> (216,965)	<hr/> <hr/> -	<hr/> <hr/> (8,192)

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 2023 £
Tangible fixed assets	19,780	-	-	19,780
Fixed asset investments	172	-	-	172
Net current assets/(liabilities)	(35,212)	-	30,000	(5,212)
	<hr/>	<hr/>	<hr/>	<hr/>
Total	(15,260)	-	30,000	14,740
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Comparative period				
	General fund £	Designated funds £	Restricted funds £	Total 2022 £
Tangible fixed assets	26,374	-	-	26,374
Fixed asset investments	172	-	-	172
Net current assets/(liabilities)	(34,738)	-	39,939	5,201
	<hr/>	<hr/>	<hr/>	<hr/>
Total	(8,192)	-	39,939	31,747
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>