

INTERNATIONAL AID FOR THE PROTECTION & WELFARE OF ANIMALS

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



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:

Justin Telford (appointed 1st March 2024)

Carole Addaberkane

Colin Heath

Susanna Misson-Williams (appointed 1st March 2024)

Oscar Leyenda (resigned 1st March 2024)

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

Key Management Personnel:

Nicky Stevens

Chief Executive

Bankers:

Lloyds Bank

13/14 Cornmarket, Thame, Oxford, Oxfordshire, OX9 2BN

Independent Examiner:

Patrick Morrello ACA

Third Sector Accountancy Limited,

Holyoake House, Hanover Street, Manchester, M60 0AS

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

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

Objectives and Activities

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

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



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

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



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





Our Projects

Supporting Dogs and Cats



Penang Island

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

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 APRIL 2024

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



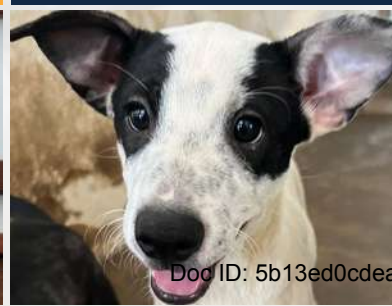
Since the project began:

Our surveys have demonstrated a positive reduction in dog density

Zero dogs have been culled through the old methods of stray dog management

Nearly 7,300 dogs have been neutered and vaccinated

1,000 dogs have found homes through our adoption programme



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



Working together and celebrating success

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

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



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



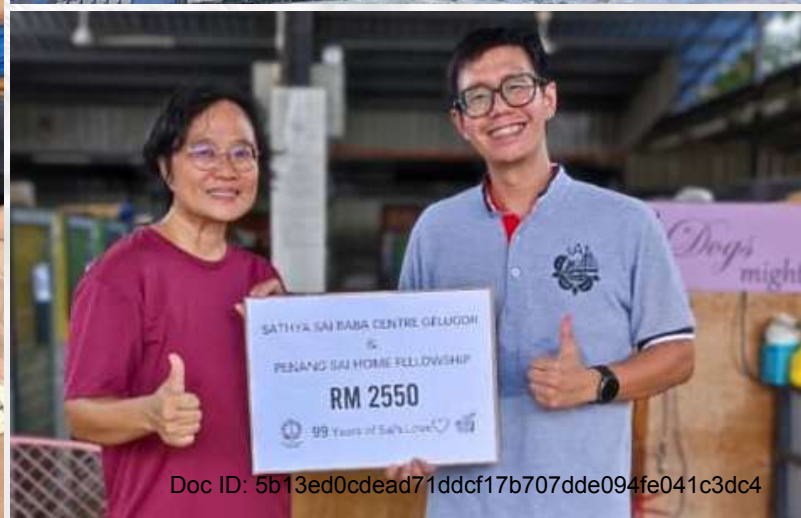
IAPWA Penang are now also part of 'The Coalition of Penang Animals NGO's and Advocates (CoPANA)' which was established to share best practices and advocate for humane stray management policies across Penang. On 19th November 2024, they were asked to represent Penang Island in Parliament to present this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



Sustainability

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

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



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

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 APRIL 2024

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



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



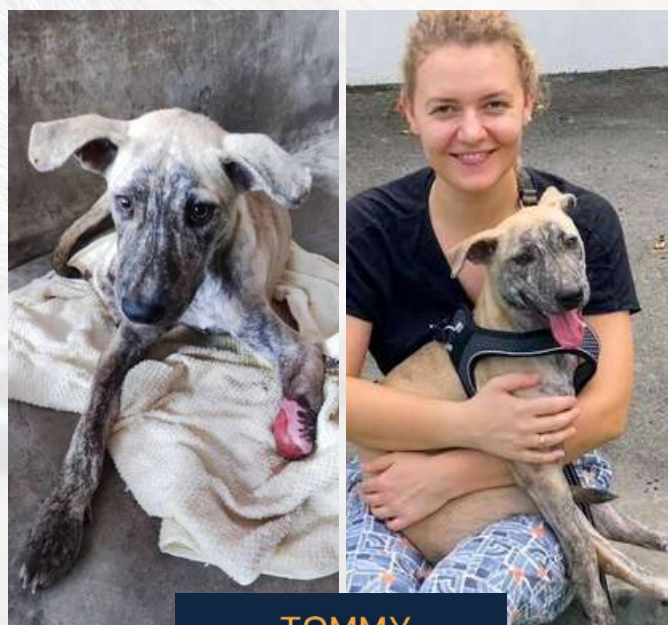
Finding forever homes

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



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

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



TOMMY



WILLOW

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

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



GINGER

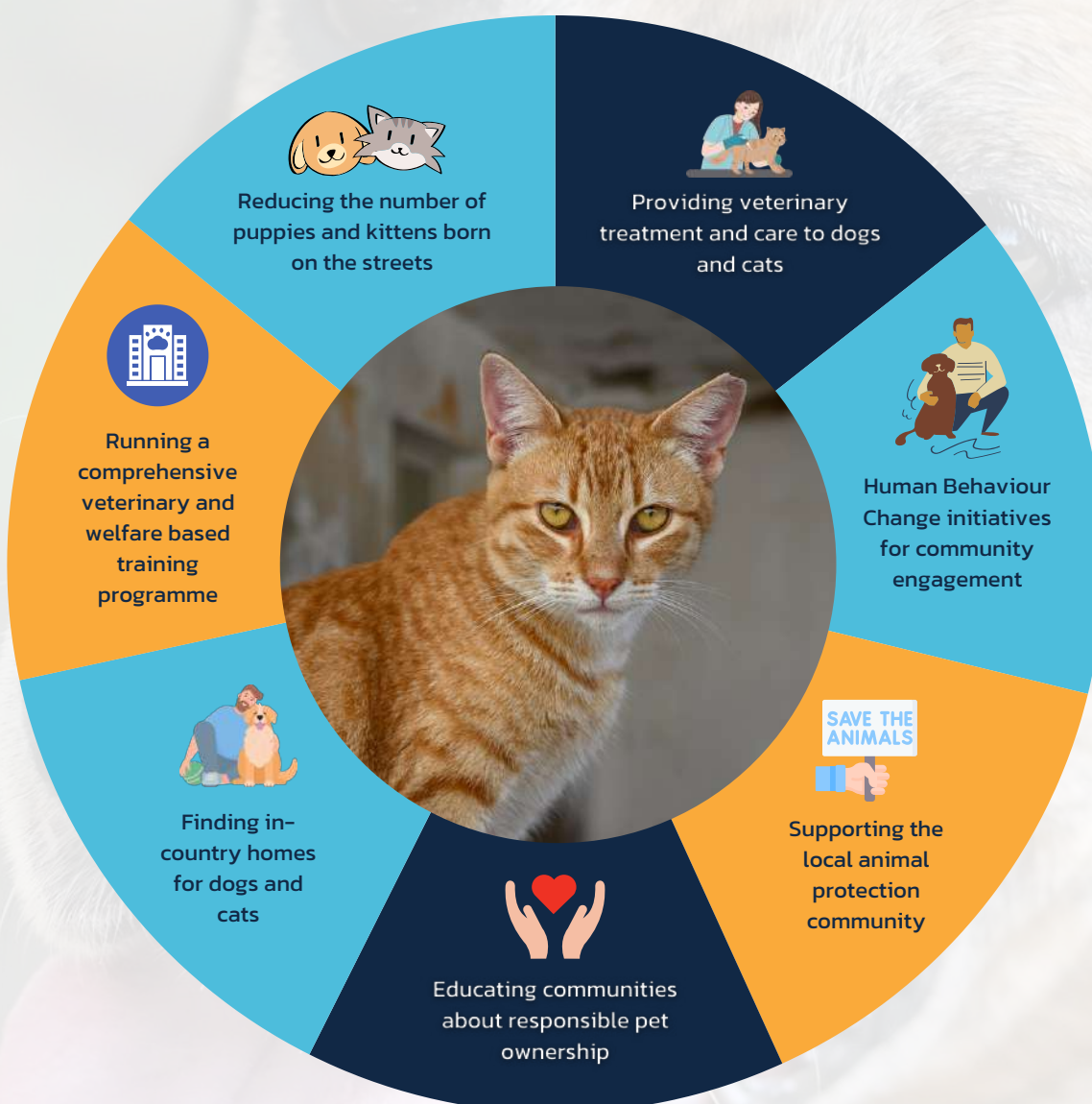
Lastly we would like to say a big thank you to everyone who has supported this project and the tireless work of our colleagues in the IAPWA Penang team.



Borneo

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

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



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

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

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



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

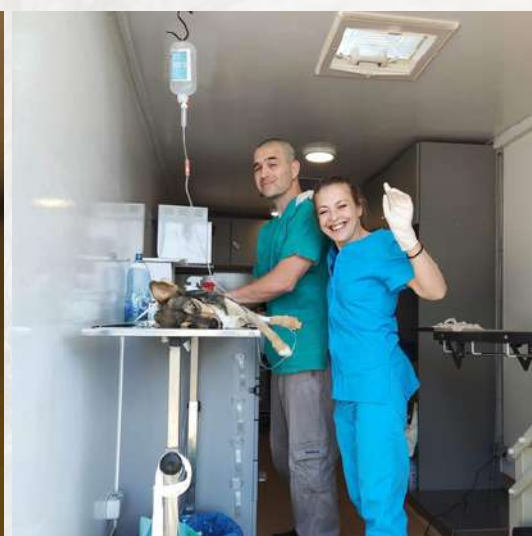
Payments for our work in Borneo have been made directly and are reflected within charitable activities or to IAAB as a grant.





Romania

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



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

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



Support Programmes

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



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



Companion Animals

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

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



SCARLET

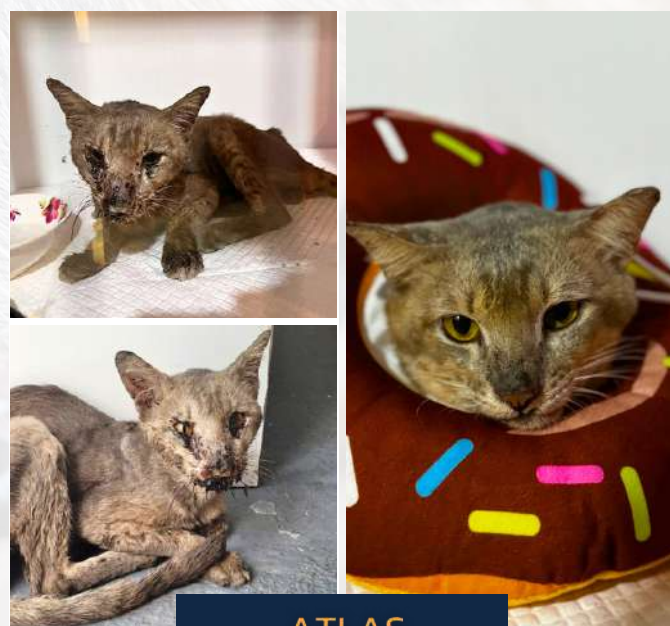
Scarlet was rescued from the streets after being hit by a car and left to die. Not only did she require an emergency amputation of her front leg due to the accident, but she later developed a life-threatening infection.

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

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

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

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



ATLAS

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

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



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

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



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

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

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

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



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



Rabies Campaigns

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

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

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



20,000
animals
vaccinated to
date



25,000
animals to be
vaccinated by
end of 2025





Donkey Welfare

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

To date, this support has included:



447 Food Packages

provided to feed hungry donkeys affected by droughts



30 Donkey Shelters

built to protect donkeys from the barbaric skin trade



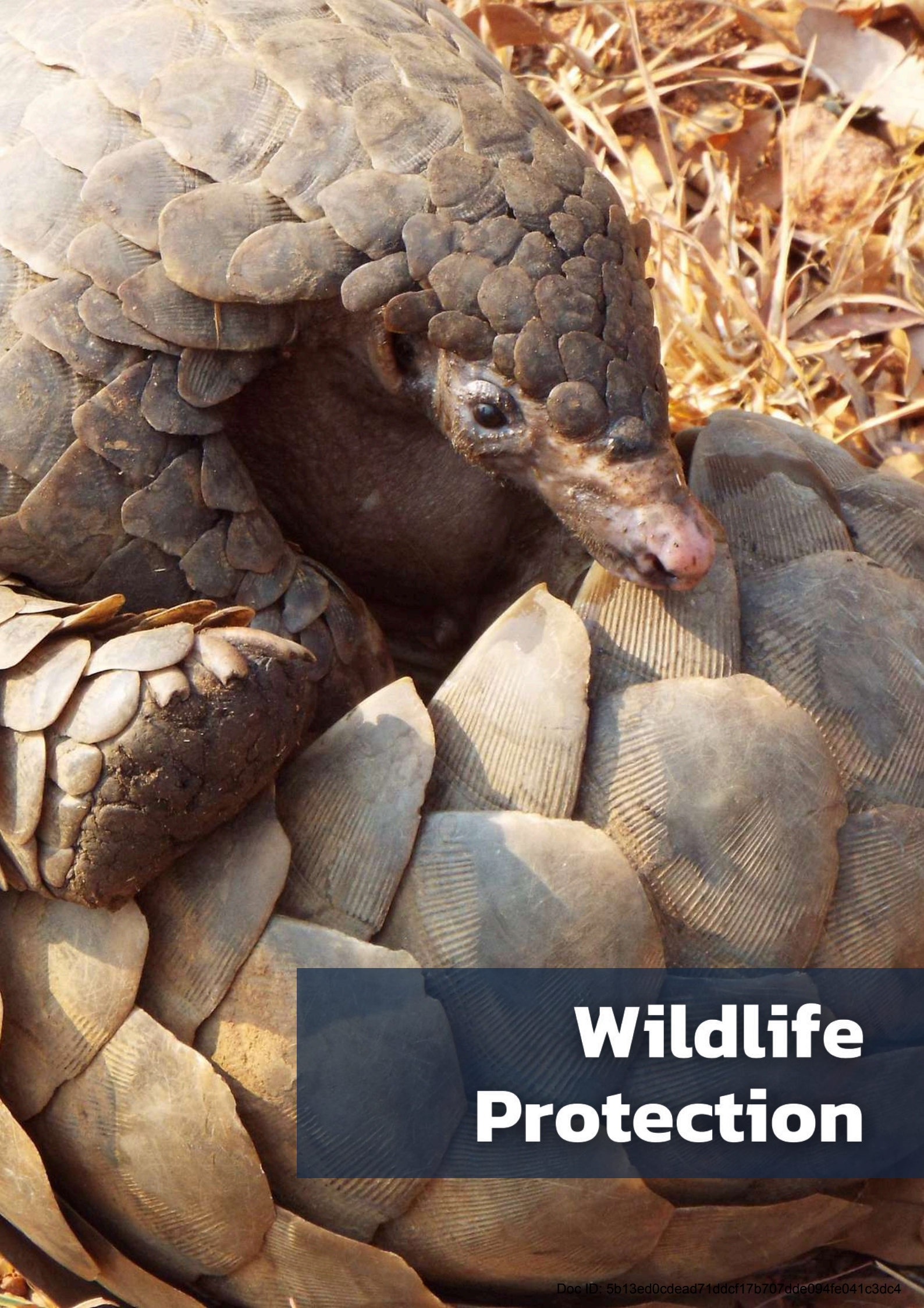
896

donkeys provided with veterinary care via

Mobile Clinics

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





Wildlife Protection

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

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



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



Building our Communities

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

Adventures for Animals

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

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



I Love Hiking and Dogs

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



Auctions for Animals

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



Art for Animals

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

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



Youth Ambassador Programme

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





Future Plans

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

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 APRIL 2024

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



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

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



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

Trustees' annual report for the year ended 30 April 2024

FINANCIAL REVIEW

AMOUNT OF RESERVES

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

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

RESERVES POLICY

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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

RELATED PARTIES AND RELATIONSHIPS WITH OTHER ORGANISATIONS

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

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

RECRUITMENT AND APPOINTMENT OF TRUSTEES

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

STATEMENT OF REPSONSIBILITIES OF THE TRUSTEES

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

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

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

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

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

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

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



Justin Telford

Chair of Trustees

Date 26 / 02 / 2025

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

Trustees' annual report for the year ended 30 April 2024

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

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

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

Other matters

Your attention is 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 / 2025

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

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

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

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

Balance sheet as at 30 April 2024

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

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

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

Approved by the trustees on26 / 02 / 2025..... and signed on their behalf by:



Justin Telford (Chair)

1 Accounting policies

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

a Basis of preparation

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

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

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

b Judgments and estimates

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

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

c Preparation of the accounts on a going concern basis

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

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

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

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

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

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 £810 (2023: £640), which had been paid in full by 11 May 2023. The costs of the defined contribution scheme are included within staff costs and are allocated to the cost of raising funds or charitable activities, in line with the activities of the staff during the year."

m Group financial statements

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

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

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 2024 (continued)

3 Income from donations and legacies

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

International Aid for the Protection & Welfare of Animals (IAPWA)
Notes to the accounts for the year ended 30 April 2024 (continued)

4 Cost of raising funds

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

5 Analysis of expenditure on charitable activities

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

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

6 Net income/(expenditure) for the year

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

7 Staff costs

Staff costs during the year were as follows:

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

Staff costs were split across activities as follows:

	2024 £	2023 £
Fundraising	7,390	39,923
Charitable activities	75,706	79,395
	<hr/>	<hr/>
	83,096	119,318
	<hr/> <hr/>	<hr/> <hr/>

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

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

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

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

8 Trustee remuneration and expenses, and related party transactions

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

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

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

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

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

9 Corporation tax

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

10 Fixed assets: tangible assets

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

International Aid for the Protection & Welfare of Animals (IAPWA)
Notes to the accounts for the year ended 30 April 2024 (continued)

11 Investments

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

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

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

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

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

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

12 Debtors: amounts falling due within one year

	2024	2023
	£	£
Accrued income	767	4,705

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

Notes to the accounts for the year ended 30 April 2024 (continued)

13 Creditors: amounts falling due within one year

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

14 Analysis of movements in restricted funds

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

Comparative period

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

Analysis of movements in restricted funds (continued)

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

15 Analysis of movement in unrestricted funds

	Balance at 1 May 2023 £	Income £	Expenditure £	Transfers £	As at 30 April 2024 £
General fund	(15,260)	304,396	(303,405)	(9,994)	(24,263)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	(15,260)	304,396	(303,405)	(9,994)	(24,263)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<i>Comparative period</i>					
	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/>	<hr/>	<hr/>	<hr/>	<hr/>
	(8,192)	380,888	(386,513)	(1,443)	(15,260)
	<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

16 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2024 £
Tangible fixed assets	13,186	-	-	13,186
Fixed asset investments	172	-	-	172
Net current assets/(liabilities)	(37,621)	-	30,000	(7,621)
Total	(24,263)	-	30,000	5,737
<i>Comparative period</i>				
	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2023 £</i>
<i>Tangible fixed assets</i>	<i>19,780</i>	<i>-</i>	<i>-</i>	<i>19,780</i>
<i>Fixed asset investments</i>	<i>172</i>	<i>-</i>	<i>-</i>	<i>172</i>
<i>Net current assets/(liabilities)</i>	<i>(35,212)</i>	<i>-</i>	<i>30,000</i>	<i>(5,212)</i>
<i>Total</i>	<i>(15,260)</i>	<i>-</i>	<i>30,000</i>	<i>14,740</i>