

INTERNATIONAL AID FOR THE PROTECTION & WELFARE OF ANIMALS

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



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:

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

Justin Telford
Carole Addaberkane
Colin Heath
Susanna Misson-Williams

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

Key Management Personnel:

Nicky Stevens
Chief Executive

Bankers:

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

Independent Examiner:

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

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

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

Objectives and Activities

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

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



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

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



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





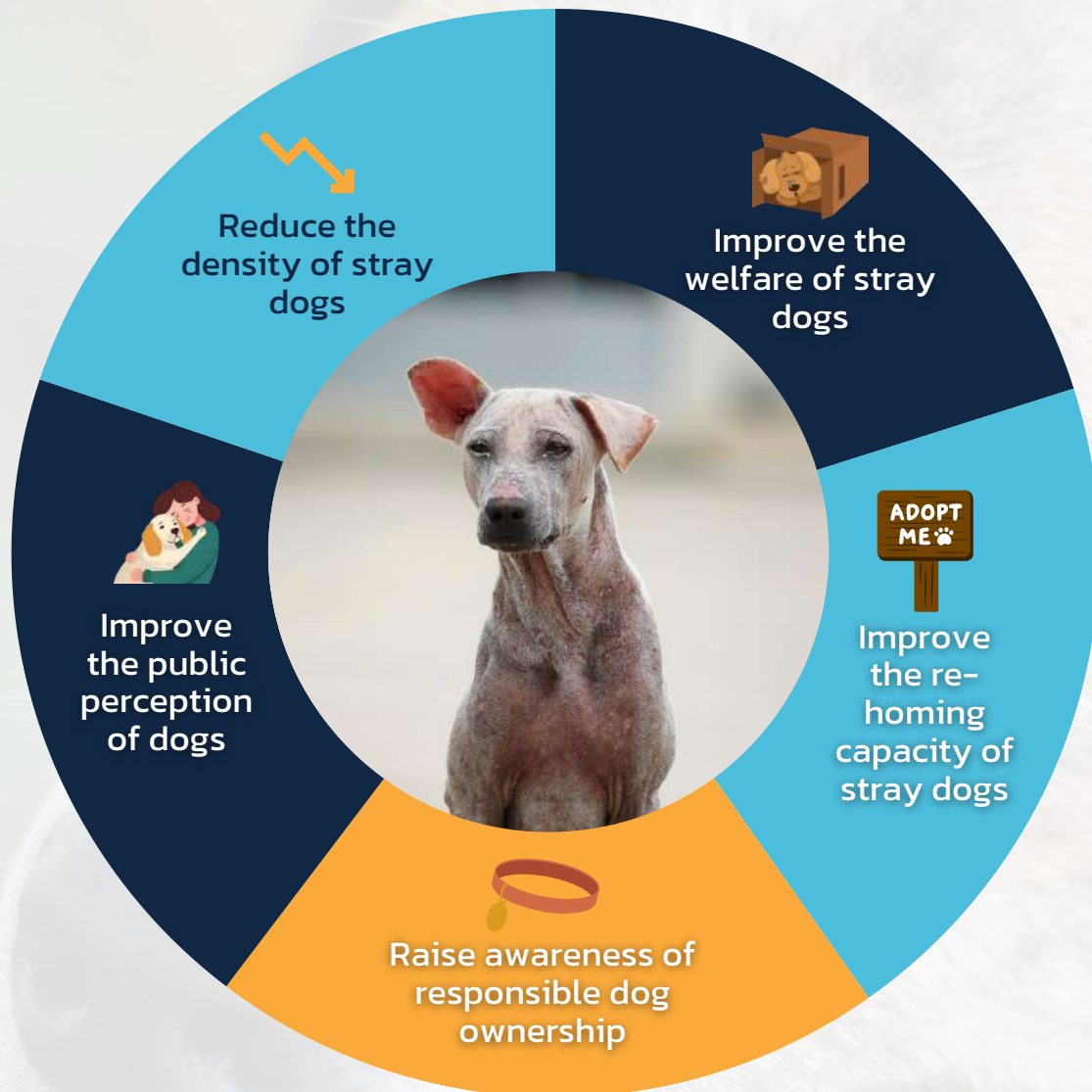
Our Projects

Supporting Dogs and Cats



Penang Island

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



Since the project began:

Our surveys have demonstrated a positive reduction in dog density

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

Over 8,100 dogs have been neutered and vaccinated

Over 1,100 dogs have found homes through our adoption programme



Phoebe's story

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

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

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

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

Before



After



Monitoring and evaluation

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

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

Taman Free School route

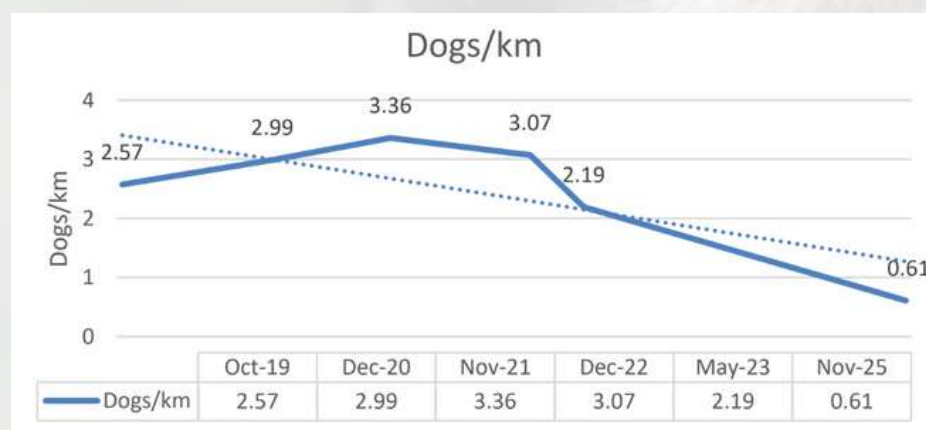
The surveys along this route demonstrated the positive impact of the project on dog density, with the figure below showing a clear trend in the reduction of dog density from 2.66 dogs/km in October 2019 down to 1.20 dogs/km in September 2025. This data supports the scientific models that as long as sterilization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

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



Sungai Pinang route

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



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

Pearl Hill route

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



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

Conclusions and recommendations

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

1. Strengthening public education, licensing and enforcement

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

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

2. Promoting neutering of owned dogs through incentives

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

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

3. Retention of neutered dogs within their territories

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

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

4. Promoting compassion and community engagement

Community engagement is essential for success. Recommendations:

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

5. Strategic Prioritisation of High-Risk Areas

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

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

6. Ensuring adequate resources for sustained TNR operations

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

Recommendations:

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

Survey conclusion

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

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

Working together and celebrating success

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



Awareness raising

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



Fundraising on the island

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

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



Stories from 2025

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

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

Poodles before



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

Poodles after





Max

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

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

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

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



Mia

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



Borneo

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

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



Shelter: Phase one

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

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

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

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

Shelter: Phase two

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

Borneo animal welfare centre

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

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



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

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



Support Programmes

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

Our Support Programmes are wide-ranging and have included:

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

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



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



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





Companion Animals

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



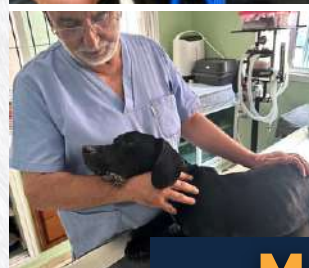
Blue

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

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

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

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



Max



Georgy

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

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



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

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

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

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

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





Rabies Campaigns

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

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

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



25,134
animals
vaccinated to
date



30,000
animals to be
vaccinated by
end of 2026





Donkey Welfare

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

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

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

To date, this support has included:



637 food bundles
provided to feed hungry donkeys affected by droughts



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



1723
donkeys provided with veterinary care via **Mobile Clinics**



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

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





Future Plans

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

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

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

We will continue to work in close partnership with local communities, governments, and trusted organisations to ensure that our programmes are culturally appropriate, effective, and built to last.

Collaboration remains central to everything we do, because lasting change is only possible when people on the ground are empowered to be part of the solution. Alongside this, we will keep investing in strong monitoring, training, and support systems so that every pound donated delivers the maximum possible benefit for animals.

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



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

Thank you.



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

Trustees' annual report for the year ended 30 April 2025

FINANCIAL REVIEW

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

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

RESERVES POLICY

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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

RELATED PARTIES AND RELATIONSHIPS WITH OTHER ORGANISATIONS

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

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

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 2025

STATEMENT OF REPSONSIBILITIES OF THE TRUSTEES

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

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

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

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

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

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



Justin Telford

Chair of Trustees

Date

26 / 02 / 2026

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 2025 set out on pages 37 to 50.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

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

Other matters

Your attention is 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 / 2026

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

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

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

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

Balance sheet as at 30 April 2025

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

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

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

26 / 02 / 2026

Approved by the trustees on 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. They are pleased with the improvements shown in the accounts since the last period and are confident that the charity will be able to remain operational and further improve financial strength.

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

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

d Income

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

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

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

e Interest receivable

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

f Fund accounting

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

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

g Expenditure and irrecoverable VAT

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

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

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

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 £507 (2024: £810), which had been paid in full by 11 May 2023. The costs of the defined contribution scheme are included within staff costs and are allocated to the cost of raising funds or charitable activities, in line with the activities of the staff during the year."

m Group financial statements

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

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

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 2025 (continued)

3 Income from donations and legacies

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

4 Cost of raising funds

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

5 Analysis of expenditure on charitable activities

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

Grants made

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

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

6 Net income/(expenditure) for the year

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

7 Staff costs

Staff costs during the year were as follows:

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

Staff costs were split across activities as follows:

	2025	2024
	£	£
Fundraising	33,813	39,923
Charitable activities	59,172	79,395
	<u> </u>	<u> </u>
	92,985	119,318
	<u><u> </u></u>	<u><u> </u></u>

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

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

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

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

8 Trustee remuneration and expenses, and related party transactions

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

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

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

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

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

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

9 Corporation tax

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

10 Fixed assets: tangible assets

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

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

Notes to the accounts for the year ended 30 April 2025 (continued)

11 Investments

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

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

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

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

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

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

12 Debtors: amounts falling due within one year

	2025 £	2024 £
Accrued income	554	767

13 Creditors: amounts falling due within one year

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

14 Analysis of movements in restricted funds

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

Comparative period

	Balance at 1 May 2023 £	Income £	Expenditure £	Transfers £	30 April 2024 £
Animal Friends Insurance	30,000	-	-	-	30,000
The Marchig Animal Welfare Trust	-	7,500	(8,500)	1,000	-
Lady Freethinker	-	7,941	(13,170)	5,229	-
SCPA	-	2,735	(6,500)	3,765	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	30,000	18,176	(28,170)	9,994	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
Jean Sainsbury Animal Welfare Trust (JSAWT)	To support the Penang Island Project
SPCA International	To support the rabies campaign and veterinary needs across projects
Lady Freethinker	Support animal welfare needs across projects

15 Analysis of movement in unrestricted funds

	Balance at 1 May 2024 £	Income £	Expenditure £	Transfers £	As at 30 April 2025 £
General fund	(24,263)	324,797	(297,952)	(485)	2,097
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	(24,263)	324,797	(297,952)	(485)	2,097
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Comparative period					
	Balance at 1 May 2023 £	Income £	Expenditure £	Transfers £	As at 30 April 2024 £
General fund	(15,260)	304,396	(303,405)	(9,994)	(24,263)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	(15,260)	304,396	(303,405)	(9,994)	(24,263)
	<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 2025 £
Tangible fixed assets	6,592	-	-	6,592
Fixed asset investments	172	-	-	172
Net current assets/(liabilities)	(4,667)	-	30,000	25,333
	<hr/>	<hr/>	<hr/>	<hr/>
Total	2,097	-	30,000	32,097
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Comparative period</i>				
	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2024 £</i>
<i>Tangible fixed assets</i>	<i>13,186</i>	<i>-</i>	<i>-</i>	<i>13,186</i>
<i>Fixed asset investments</i>	<i>172</i>	<i>-</i>	<i>-</i>	<i>172</i>
<i>Net current assets/(liabilities)</i>	<i>(37,621)</i>	<i>-</i>	<i>30,000</i>	<i>(7,621)</i>
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total</i>	<i>(24,263)</i>	<i>-</i>	<i>30,000</i>	<i>5,737</i>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>