

WAR PAWS LIMITED

England & Wales · Charity number 1168239

Details

Status	Registered
Legal form	Charitable company
Company number	08698305
Registered	2016-07-15
Register	View on the Charity Commission register

Contact

Address	War Paws PO Box 7344 Wednesbury WS10 1DX
Phone	07966227452
Email	operations@warpaws.org
Website	www.warpaws.org

Activities

Objects: TO PROMOTE HUMANE BEHAVIOUR TOWARDS ANIMALS BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR ANIMALS WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES OR ILL USAGE AND TO EDUCATE THE PUBLIC IN MATTERS PERTAINING TO ANIMAL WELFARE IN GENERAL AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG ANIMALS

Activities: To advance animal welfare by relieving the pain and suffering of all animals, particularly in hostile environments and areas of civil conflict. To assist with reuniting animals adopted in hostile environments and areas of civil conflict with their owners. To rescue and rehome animals from areas of civil conflict and hostile environments.

Classification

- **How:** Provides Services
- **What:** Education/training, Animals
- **Who:** The General Public/mankind

Geography

- Iraq
- Romania

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£373,344	£339,226	-	-
2024-06-30	£325,467	£344,511	-	-
2023-06-30	£265,029	£472,603	-	-
2022-06-30	£1,490,554	£1,251,853	£272,617	1
2021-06-30	£136,205	£145,952	-	-

Trustees

Name	Role	Appointed
DAVID CLEDWYN MATTHEWS	Chair	2016-06-03
Dr Helene Svinos		2018-05-26
Dr Louise Harvey		2024-05-28
Victoria Whiteside		2023-07-09

WAR PAWS LIMITED

England & Wales - Charity number 1168239

Accounts

WAR PAWS LIMITED

Charity Registration Number 1168239
Company Registration Number 08698305 (England & Wales)

WAR PAWS LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS (UNAUDITED)
FINANCIAL YEAR ENDED 30 JUNE 2025

WAR PAWS LIMITED

LEGAL & ADMINISTRATIVE INFORMATION

Trustees	Mr D C Matthews Dr H Svinos Ms S Baldwin Ms V Whiteside Dr L Harvey
Charity Number	1168239
Company Number	08698305
Correspondence Address	War Paws PO Box 7344 Wednesbury WS10 1DX
Registered Address	54 Queens Drive Llantwit Fadre Pontypridd CF38 2NU
Accountant/Independent Inspector	Simon Flynn

WAR PAWS LIMITED

A word from the Trustees

Welcome to the War Paws Trustees Report for year ended 30 June 2025. The year has been one of much growth and expansion of our shelter facilities in Iraq which has not been without growing pains! This year we were very fortunate to have received a donation of cabins that had been scheduled for destruction from Korek Telecom. Those cabins have now been repurposed and have provided shelter for the hundreds of dogs living in our driveway and we were also able to turn some of them into a 'staff village' where our amazing staff now reside year-round rather than having to rent expensive accommodations in the city.

The start of 2025 saw Dr Majd leave us to move onto the next stage of his career. Whilst Dr Majd moved to new pastures, at the same time we welcomed Xicalli to the family. Xicalli came all the way from Canada to volunteer as a clinic assistant for 6 months and shortly after she arrived, we also welcomed Dr Teresa Burnford, a UK veterinarian and her dogs, Skye & Rhum to the family at the shelter. Having Dr Teresa & Xicalli onboard had a significant impact on the number of animals we were able to help and they and Dr Ali truly became a force of nature in their relentless pursuit of advancement of animal welfare in Iraq. We couldn't be prouder of them.

Once again during the year we fell foul of a freak weather event by way of a tornado in May 2025, it tore through the shelter causing significant damage but once again our amazing supporters pulled together and helped us to gather the funding needed to repair the damage. It seems that tornado's sweeping through the area is the new norm after 2 years of it happening and much work has been done over the last 12 months to prevent/minimise further damage should these freak weather events continue.

Whilst we have seen increased income in the Financial Year, we have also seen unprecedented price increases both in the UK and Iraq. The cost of veterinary care and medications is at an all-time high and food costs continue to rise.

6 years ago when we assumed responsibility for the shelter in Iraq we never dreamed it would grow so quickly and whilst it has been difficult to keep up with demand our in-country team has done an admirable job that is only possible because of the support of our War Paws family.

2024 also saw War Paws become registered as a 501 (c) 3 non-profit in the United States. Whilst it is early days, we hope to grow our presence in the USA which will enable us to raise the funding needed to take the project to a whole new level enabling us to help more animals in need.

2024 also saw us being able to finally bring the remaining dogs we rescued from Ukraine to the UK, all have now found loving forever homes except for 6 dogs that remain in long term foster care. Sadly, the increases we have seen in the cost of everything across the board we have had to scale down our assistance in Ukraine and other countries. We hope to be able to resume our work in other countries in the near future.

As we move into the new 2025/2026 FY we are confident that the year will be one where we are able to achieve more than ever before and with our War Paws family walking beside us we know we can make it happen.

Thank you

The Trustees

WAR PAWS LIMITED

Mission Statement

War Paws mission is to advance animal welfare by relieving the pain and suffering of all animals, particularly in hostile environments and areas of civil conflict, but not limited to the provision of veterinary care and treatment. To educate and advise the public of the benefits of advancement of animal health and welfare. To prevent cruelty and abuse of animals. To protect animals (whether endangered or not) on an international level particularly in hostile environments and areas of civil conflict

Trustee Statement

All trustees have read and understood the Charity Commission guidance with regards to public benefit and all work/projects carried out have been done in accordance with providing public benefit.

Grant Making

War Paws has not provided any grant funding to other organisations during this FY.

Objectives & Activities

Several projects have been undertaken during this year with all objectives being met.

Volunteers & Supporters

We recognise that without our volunteers and supporters we would not be able to continue to serve the animals that need us so much and we remain eternally grateful for every donation, every share of a social media post, every fundraising event held and every kind email. We feel humbled that the animals in our care and those yet to find us have the benefit of a growing worldwide family that will always be there for them.

Iraq Shelter Project & Donkey Sanctuary

The shelter in Iraq continues to be our largest project and we present to you input from some of our in-country team.

Oriana Samuelson – Country Director

Working at the shelter this year has been both challenging and deeply rewarding. Each day brings new faces, new stories, and new chances to make a difference — not only for the animals in our care but for the community that surrounds us. The work can be unpredictable and often demanding but seeing the direct impact we have on the lives of the dogs and cats who come through our gates makes every effort worthwhile.



WAR PAWS LIMITED

Over this period, we've continued to strengthen our shelter operations and create a stable, safe environment for the animals. From daily feeding and medical care to enrichment and rehoming, every small improvement has added up to real change. One of the things I value most about working here is the sense of shared purpose — every member of the team, from staff to volunteers, gives everything they can to ensure no animal is forgotten.

It's impossible not to be moved by the transformation we see in the animals once they realise they are safe. That moment — when fear gives way to trust — is what keeps me going. Despite the challenges we face on the ground, the shelter continues to stand as a place of compassion and hope. I'm proud of what we've achieved together this year and excited to keep building on that foundation in the year ahead.

Dr Teresa Burnford – Clinical Director



This year has been one of continued progress and learning for our veterinary and animal care teams. There has been a lot of change throughout the year with various team members coming and going and I found it a challenge to settle into my role as Clinical Director. That said, things are currently feeling more stable and we are beginning to be able to start thinking about implementing more structure and routine to our practices which will hopefully enable us to go through periods of change more easily in the future.

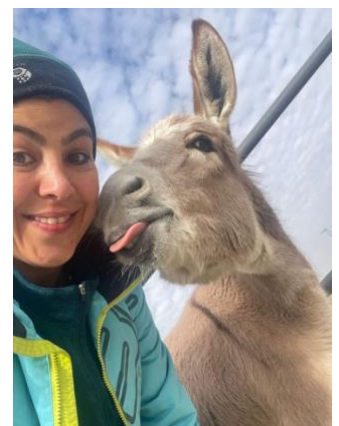
We have done incredibly well with preventative medicine this year, administering over 1500 vaccines, and we will continue to focus on this into next year. Our good reputation means that we have been able to expand our focus to education. We had great success with our World Rabies Day pop up vaccination clinic, and I am looking forward to continuing to work with the local community to tackle zoonotic diseases in the area. We also have regular local veterinary volunteers / visitors. Our surgical capacity has increased significantly with Dr Ali absolutely coming into his own as a surgeon this year - it is now not unusual for us to do up to 20 surgeries per week, including amputations, FHNO and routine sterilisations.

Despite the challenges past, present and future, I am immensely proud of my team for the care, compassion and kindness they show to each and every animal that comes through our doors and I look forward to continuing to raise the standards of care we can provide in the year ahead.

Ashti Saber – Donkey Care Giver

Caring for the War Paws donkeys this year has been a joy. Each one has a unique story and personality, and watching them grow stronger, calmer, and happier over time is the best reward for all of us.

The donkeys have continued to enjoy peaceful lives at the sanctuary, with regular feeding, grooming, and health checks. They especially love their morning walks and the time we spend brushing them after they roll in the dust! Seeing them relaxed, playful, and free from the hard lives they once knew makes every day worthwhile. We've also worked to keep the sanctuary clean and safe during the changing seasons, making sure every donkey has shelter, fresh water, and companionship. It's a small place, but it means the world to the animals who live here — and to those of us who care for them.



WAR PAWS LIMITED

Iraq Supply Shipping Project

We saw an increase in the number of supplies we were able to ship to the shelter during this year, and a massive 10.4 tons of donated food and supplies was safely delivered to the shelter. We are incredibly grateful to our supporters for continuing to donate food, toys, treats, beds and for donating to help us pay for the shipping. Thanks to your support the animals in our care have been able to experience the joy of playing with toys, sleeping on soft comfortable beds and being able to chow down on many tasty treats as well as having the benefit of good quality dog food that is added to the 'dog soup' we cook each day.



WAR PAWS LIMITED

Statement of Trustees' Responsibilities

The trustees, who are also the directors of War Paws Limited for the purpose of company law, are responsible for preparing the Trustees' 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 adequate 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report was approved by the Board of Trustees.

David Matthews

Signed [David Matthews \(Feb 5, 2026 18:45:38 GMT\)](#).....

Mr David Matthews – Chair/Trustee

05/02/2026

Date.....

WAR PAWS LIMITED

Independent Examiner's Report to the Trustees of War Paws Limited

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/06/2025

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.

Mr S R Flynn FCCA

**30 Daryngton Drive
Guilford
Surrey
GU1 2QD**

Date: 3rd Feb 2026

WAR PAWS LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30TH JUNE 2025


	Note	Unrestricted Funds	Restricted Income Funds	Total Funds	Prior Year Funds
Income & Endowments from:					
Donations and Legacies	1	289,997	23,586	313,583	299,261
Charitable Activities		0	0	0	0
Other trading activities	2	54,564	0	54,564	20,690
Investments	3	197	0	197	516
Separate material item of income		0	0	0	0
Other	4	5,000	0	5,000	5,000
Total		349,758	23,586	373,344	325,467
Expenditure on:					
Raising Funds		1,830	0	1,830	1,375
Charitable Activities	5	309,603	23,586	333,188	333,940
Separate material item of expense		0	0	0	0
Other	6	4,207	0	4,207	9,196
Total		315,640	23,586	339,226	344,511
Net Income / Expenditure		34,118	0	34,118	(19,044)
Extraordinary items		0	0	0	0
Transfers between funds		0	0	0	0
Net Movement in Funds		34,118	0	34,118	(19,044)
Reconciliation of funds					
Total Funds brought fwd 1st July 2024		45,999	0	45,999	
Total Funds carried fwd 30th June 2025		80,117	0	80,117	

WAR PAWS LIMITED

BALANCE SHEET & CHARITY FUNDS

AS AT 30th JUNE 2025

	Note	Unrestricted Funds	Restricted Income Funds	Total Funds	Prior Year Funds
Fixed Assets					
Tangible Assets	10	2,500	0	2,500	5,000
Intangible Assets		0	0	0	0
Investments		0	0	0	0
Total		2,500	0	2,500	5,000
Current Assets					
Stock	11	3,766	0	3,766	3,891
Debtors	12	12,000	0	12,000	10,000
Investments		0	0	0	0
Cash		63,031	0	63,031	32,707
Total		78,798	0	78,798	46,598
Creditors: Amounts falling due within 1 yr	13	1,182	0	1,182	5,600
Net Current Assets		77,616	0	77,616	40,998
Total Assets less current liabilities		80,116	0	80,116	45,998
Creditors: Amounts falling due after 1 yr		0	0	0	0
Total Net Assets	14	80,116	0	80,116	45,998
Funds of the Charity					
Restricted Income Funds		0	0	0	0
Unrestricted Funds		80,116	0	80,116	45,998
		80,116	0	80,116	45,998

Signed by one Trustee on behalf of all trustees	Signature	Print Name	Date
	 <small>David Matthews (Feb 5, 2025 18:45:38 GMT)</small>	David Matthews	05/02/2

WAR PAWS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

Accounting Policies

1.1 Charity Information

War Paws Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 54 Queens Drive, Crown Hill, Llantwit Fardre, Pontypridd, CF38 2NU.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WAR PAWS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2025

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	33% Straight line
Motor vehicles	33% Straight line

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2025

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2025

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2025

1 Donations & Legacies

	Unrestricted	Restricted	2025	2024
Donations	271,378		271,378	190,059
Grants				
General	18,620	23,586	42,205	93,600
Iraq	0	0	0	15,602
	18,620	23,586	42,205	109,202
Total	289,997	23,586	313,583	299,261

2 Other Trading Activities

	2025	2024
Fundraising Income	53,577	19,035
Merchandise Sales	987	1,655
	54,564	20,690

3 Investments

	2025	2024
Interest Received	197	516

4 Other

	2025	2024
Income on Gifted Van	5,000	5,000
	5,000	5,000

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2025

5 Charitable Activities

	Unrestricted	Restricted	2025	2024
Transfers to Iraq	160,044	23,586	183,630	0
Shelter Project Costs	25,514	0	25,514	228,046
Vet Clinic Costs	36,369	0	36,369	17,466
UK Vet costs	7,294	0	7,294	0
Animal Rescue/Transport Costs	12,431	0	12,431	5,094
Travel and Accommodation	11,831	0	11,831	15,185
Merchandise Costs	493	0	493	540
Audit & Accountancy	822	0	822	1,270
Office / IT / General Expenses	11,069	0	11,069	5,256
Bank Charges	3,136	0	3,136	4,498
UK Salaries & Wages	34,575	0	34,575	39,979
Postage	1,195	0	1,195	1,167
General Insurance	773	0	773	2,526
Vehicle Costs	4,056	0	4,056	7,214
Legal Fees	0	0	0	5,491
Subsistence	0	0	0	207
	309,603	23,586	333,188	333,939

* The methodology of cost allocation was adjusted in 2025 to give a more transparent view of the Charity's expenditure

6 Other Expenses

	2025	2024
Foreign Exchange Loss	2,957	3,908
Depreciation Charge	1,250	5,000
Stock Depreciation	0	288
	4,207	9,196

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2025

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year

8 Employees

The average monthly number of employees during the year was:

2025	2024
1	1

9 Employment Costs

	2025	2024
UK Salaries & Wages	34,575	39,979

There were no employees whose annual remuneration was more than £60,000

10 Tangible Fixed Assets

	Motor Vehicles
Cost at 1st July 2024	15,000
Additions	3,750
Disposals	(15,000)
Cost at 30th June 2025	3,750
Accumulated Depreciation at 1st July 2024	10,000
Disposals	(10,000)
Depreciation charge for the year	1,250
Accumulated Depreciation at 30th June 2025	1,250
Carrying Amount at 1st July 2024	5,000
Carrying Amount at 30th June 2025	2,500

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

11 Stock

	2025	2024
Finished Goods and Goods for resale	3,766	3,891

12 Debtors

	2025	2024
Amounts falling due within 1 year. Gift Aid recoverable	12,000	10,000

13 Creditors: Amounts falling due within 1 year

	2025	2024
Government Grants	0	5,000
Expense Accruals	1,182	600
	1,182	5,600

14 Analysis of net assets between funds

	Unrestricted 2025	Restricted 2025	Total 2025	Unrestricted 2024	Restricted 2024	Total 2024
<i>Fund Balances at 30th June represented by:</i>						
Tangible Fixed Assets	2,500	0	2,500	5,000	0	5,000
Current Assets/(Liabilities)	77,616	0	77,616	40,998	0	40,998
Long Term Liabilities	0	0	0	0	0	0
	80,116	0	80,116	45,998	0	45,998

15 Related Party Transactions

There were no disclosable related party transactions during the year (2024 - none)






FINAL Trustee Annual Report and Accounts 01 July 2024 to 30 June 2025

Final Audit Report

2026-02-05

Created:	2026-02-04
By:	Louise hastie (operations@warpaws.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAHdotfWQPqRMGH8dR8BwxG2LQ9p-NPqKW

"FINAL Trustee Annual Report and Accounts 01 July 2024 to 30 June 2025" History

-  Document created by Louise hastie (operations@warpaws.org)
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-  Document emailed to David Matthews (dai@warpaws.org) for signature
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-  Email viewed by David Matthews (dai@warpaws.org)
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-  Document e-signed by David Matthews (dai@warpaws.org)
Signature Date: 2026-02-05 - 6:45:38 PM GMT - Time Source: server
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WAR PAWS LIMITED

England & Wales - Charity number 1168239

Accounts

WAR PAWS LIMITED

Charity Registration Number 1168239
Company Registration Number 08698305 (England & Wales)

WAR PAWS LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS (UNAUDITED)
FINANCIAL YEAR ENDED 30 JUNE 2024

WAR PAWS LIMITED

LEGAL & ADMINISTRATIVE INFORMATION

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Registered Address	54 Queens Drive Llantwit Fadre Pontypridd CF38 2NU
Accountant/Independent Inspector	Simon Flynn

WAR PAWS LIMITED

A word from the Trustees

Welcome to the War Paws Trustees Report for year ended 30 June 2024. The year has been incredibly busy again, whilst our numbers of animals inside the shelter have remained constant, we have seen further increases in the amount of animals in the driveway area of the shelter as a result of local rescuers abandoning dogs to try and prevent government employees capturing them and taking them to the government shelter.

Donations have once again decreased, and we have seen further cost of living increases across the board not just in the UK but also in Iraq. The cost of veterinary medications alone has increased by approximately 30% during the financial year.

We remain a registered NGO in Erbil, Iraq and we now find that more local rescuers and veterinarians are turning to us for assistance with complex cases and whilst our reputation grows and we are assisting more people with animals in need we have not been able to garner local cash donation support but we have increased the amount of in kind donations made by local business owners.

Our supporters/volunteers have continued with their unwavering support of our mission, and it is only because of that support that we have made it through another year. We remain grateful to every one of our supporters/volunteers.

We have seen a reduction in grants received during this financial year, the ongoing rescue and rehoming crisis has made it tougher than ever when applying for grants and competition is stiff.

We aim to increase our reach further in the coming year with plans obtain 501c3 status in the United States.

Thank you for your continued support of our sometimes-difficult mission.

Mission Statement

War Paws mission is to advance animal welfare by relieving the pain and suffering of all animals, particularly in hostile environments and areas of civil conflict, but not limited to the provision of veterinary care and treatment. To educate and advise the public of the benefits of advancement of animal health and welfare. To prevent cruelty and abuse of animals. To protect animals (whether endangered or not) on an international level particularly in hostile environments and areas of civil conflict

Trustee Statement

All trustees have read and understood the Charity Commission guidance with regards to public benefit and all work/projects carried out have been done in accordance with providing public benefit.

WAR PAWS LIMITED

Grant Making

War Paws has not provided any grant funding to other organisations during this FY.

Objectives & Activities

Several projects have been undertaken during this year with all objectives being met.

Volunteers & Supporters

Our supporters continue to be the backbone of our mission in Iraq, we recognise that the contribution of our supporters and volunteers is what enables us to continue making a difference to the lives of the forgotten animals of war in Iraq.

Iraq Shelter Project & Donkey Sanctuary

The shelter in Iraq remains our largest project to date. We continue to provide food and medical care for hundreds of dogs every single day and we find ourselves taking on more and more complex medical cases as the expertise of our in-country veterinarians increases thanks to the incredible support of volunteer vets in the UK.

One of our main objectives as we came into the FY was to be able to provide a more comfortable and hospitable environment for the dogs that live in the 'driveway' outside the shelter and by the end of June 2024 we had been able to build no less than 13 'swimming pools' with shade over the top. Whilst it is early days the impact that this has had on the welfare of the dogs is incredible. We walk the driveway every day and it is incredible to see the sheer numbers of dogs that have started to come and use the pools every day. 2023/2024 FY is the first year we have ever had where we have not suffered losses due to heat injuries.

As well as helping many dogs in the surrounding areas the pools have unintentionally become a meeting place for local farmers who will bring their sheep to give them water which has had a knock-on effect of us seeing an increase in the amount of dogs with ticks that we need to treat.

The addition of the pools also had an unexpected effect.....for the first time ever we are now seeing flocks of birds gathering around the pools, the majority being Great White Egrets which we are thrilled about given that the area of the shelter is very desolate and not normally a haven for birds.

Inside the shelter the majority of the dogs are free running, the shelter is split into 5 large sections where carefully selected groups of dogs live together in a kennel free environment. We have been able to split some of the sections into smaller sections for smaller groups of bonded dogs and we have also been able to start building 'feeding kennels' that are used at mealtimes to ensure that every dog gets a proper meal and removes the risk of fights breaking out over food. We will continue to make further section splits and feeding kennels in the coming year.

WAR PAWS LIMITED

Throughout the year several of our dogs from the shelter in Iraq have been fortunate enough to find loving homes in the UK. The process for bringing dogs from Iraq is long and complicated taking approximately 4 months from start to finish but this allows us to not only meet the legally required obligation of FAVN testing but also allows us to ensure that all dogs are spayed/neutered and tested for B.Canis, Heart Worm, Ehrlichiosis, Lyme Disease, & Anaplasmosis. We take the biosecurity of the UK very seriously and ensure that all of our dogs coming into the country are treated with high quality endo/ecto parasite products prior to import.



Peppa is a 5 year old pure bred saluki. She and her pup were found living in a cemetery in Iraq desperately searching for food and shelter. After 3 years at the shelter we were thrilled that she finally found her forever home in the UK. Her pups remain with us at the shelter waiting for their forever homes.

Kiki is a 2 year old cross breed that was found outside the shelter gates as a very young pup. Kiki was one of the sweetest dogs we have ever had at the shelter, he loved every dog and every person he met. His lottery win came by way of a former UK soldier who had previously taken a dog called Charlie home from Iraq. Sadly Charlie was killed in a tragic accident a year after he came home to his soldier. In Charlies honour his soldier felt that it would be appropriate to adopt one of Charlies former friends from the shelter and that friend was Kiki.



WAR PAWS LIMITED

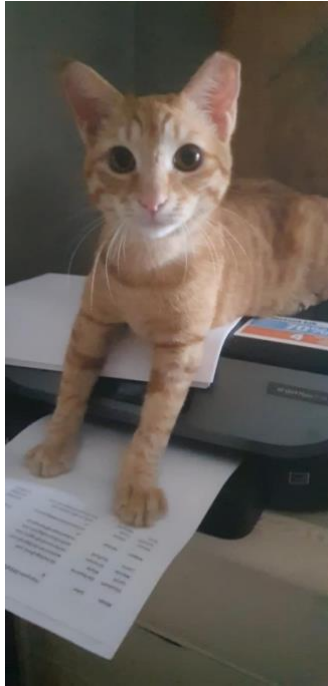


Sylvia is one of our original dogs from when the shelter was opened. She had come in from a farm where she and approx. 40 other dogs were suffering from serious neglect. Sylvia had been hit by a car at some point before coming to us and her mobility was very poor, whilst she could use her back legs if she moved slowly, slow was not something Sylvia enjoyed. Sylvia eventually had to have one of her back legs amputated but it did not slow her down at all. 4 years after arriving at the shelter we received an email from a lovely lady who had volunteered at the very start and she had never forgotten Sylvia. The stars aligned and Sylvia was brought to the UK and adopted by the volunteer who had never stopped thinking about her after she left Iraq.

Lily was less than a year old when she was rescued from a cruel human on the streets of Iraq who was abusing her. She was a tiny little bundle of matted fur and dirt. It was clear from the start that Lily was actually a designer breed dog and whilst we cannot be 100% sure of her breeding we believe she is a Cavachon. Lily absolutely adores her mom in the UK and has settled into the life of a perfectly pampered princess.



WAR PAWS LIMITED



It wasn't all about the dogs this year either, Mufasa the cat hit the jackpot when he came to the UK and was rehomed by one of our Trustees. Mufasa has quickly adapted to his new life and now spends his days behaving like a true king.

We are currently unable to take on more than 1 or 2 cats at a time at the shelter as we do not have the facilities for them, but we have turned one of our indoor recovery kennels into a catio and Mufasa was our first resident in the catio until it was time for him to come to the UK. The cats we do take in for rehoming undergo the same stringent medical testing as the dogs do including FAVN, FeLV, FIV, Giardia, FCoV as well as being treated with high quality endo & ecto parasite medications before import to the UK.

We continue to care for 7 donkeys at our purpose-built donkey sanctuary on the outskirts of Erbil. It is heartwarming to see them so carefree and happy and we are proud that we were able to save our beloved donkeys from a lifetime of servitude and abuse. Our disabled donkeys continue to thrive, and we will continue to monitor them closely to ensure that their quality of life remains good.



WAR PAWS LIMITED

Iraq Supply Shipping Project

As we have done every year since the shelter opened we have continued to ship donated supplies to the shelter in Iraq every 2 weeks. This year we have seen a slight decrease in the amount of supplies we have shipped but we have still shipped just under 9000kg of donated dog/cat food, donkey food, toys, beds, crates and treats! Whilst we would have liked to have beaten the amount of supplies we shipped last year, we do acknowledge that the growing cost of normal daily life means that this was not possible.

Without ongoing donations of the items we need the most at the shelter the dogs would struggle, and we are truly grateful for our supporters for ensuring that all the animals in our care have the opportunity not just to have food but also to have the joy of the lovely toys, treats and beds.

Ukraine/Romania Project

Throughout the year we have been able to start bringing our Ukrainian rescue dogs that have been stranded in kennels in Romania since the start of the war to the UK. In March 2023 we had been left in a position where we had to move all of the dogs from their original shelter in Cluj Napoca due to welfare concerns, they were moved to a shelter in Deva where initially the dogs were well cared for but as we had seen at the previous shelter in Cluj Napoca this did not last and conditions progressively worsened. Thanks to the efforts of our team of volunteers we have been able to get most of the dogs to the UK and successfully rehomed and plans are in place to ensure that every dog is moved from Romania before the end of 2024. The processes for bringing the Ukrainian dogs to the UK have taken a very long time, it was not until late in 2022 that the temporary ban on bringing dogs from Ukraine & Eastern Europe was lifted. We spent over a year getting all of the dogs spayed/neutered and tested for diseases such as B.Canis, Heartworm, Lyme Disease, Ehrlichiosis, Anaplasmosis, Babesia and Leishmaniosis before we were happy to bring them to the UK. 20 of our Ukrainian rescue found their perfect forever homes during this year and we will continue to work around the clock until every single one of them is in a loving home.



Our gentle giant, Boomer was an absolute pleasure to deal with in Romania and his arrival in the UK did not phase him at all. Coomer found a foster home within a couple of weeks of arrival and he very quickly found his forever home after that.

WAR PAWS LIMITED

Alaksa found her new home very quickly after arrival in the UK. This beautiful husky mix settled in perfectly and her family adores her. Alaska loves long walks in the woods and chilling in the garden.



Casey was just a young pup when she was rescued along with her siblings. This shy, reserved little girl thankfully stole the heart of a volunteer who had been to Ukraine and had fallen in love with her instantly. Whilst still shy and reserved, Casey has now learned that her family adores her and that she will never again be in a position that she has to fear anything.

WAR PAWS LIMITED

Statement of Trustees' Responsibilities

The trustees, who are also the directors of War Paws Limited for the purpose of company law, are responsible for preparing the Trustees' 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 adequate 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report was approved by the Board of Trustees.

Signed.....
Ms Sally Baldwin – Trustee

Date..... **18 April 2025**.....

WAR PAWS LIMITED

Independent Examiner's Report to the Trustees of War Paws Limited

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/06/2024

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr S R Flynn FCCA

**20 Cedar Close
Banbury
Oxfordshire
OX16 9HE**

Date: 18/04/2025

WAR PAWS LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30TH JUNE 2024


	<i>Note</i>	Unrestricted Funds	Restricted Income Funds	Total Funds	Prior Year Funds
Income & Endowments from:					
Donations and Legacies	3	291,567	7,694	299,261	249,250
Charitable Activities		0	0	0	0
Other trading activities	4	20,690	0	20,690	7,315
Investments	5	516	0	516	349
Separate material item of income		0	0	0	0
Other	6	5,000	0	5,000	8,115
Total		317,773	7,694	325,467	265,029
Expenditure on:					
Raising Funds		1,375	0	1,375	0
Charitable Activities	7	291,246	42,694	333,940	459,139
Separate material item of expense	8	0	0	0	4,156
Other	9	9,196	0	9,196	9,308
Total		301,817	42,694	344,511	472,603
Net Income / Expenditure		15,956	(35,000)	(19,044)	(207,574)
Extraordinary items		0	0	0	0
Transfers between funds		0	0	0	0
Net Movement in Funds		15,956	(35,000)	(19,044)	(207,574)
Reconciliation of funds					
Total Funds brought forward 1st July 2023		30,044	35,000	65,044	
Total Funds carried forward 30th June 2024		45,999	0	45,999	

WAR PAWS LIMITED

BALANCE SHEET

AS AT 30th JUNE 2024

	Note	Unrestricted Funds	Restricted Income Funds	Total Funds	Prior Year Funds
Fixed Assets					
Tangible Assets	13	5,000	0	5,000	10,000
Intangible Assets		0	0	0	0
Investments		0	0	0	0
Total		5,000	0	5,000	10,000
Current Assets					
Stock	14	3,891	0	3,891	4,178
Debtors	15	10,000	0	10,000	9,854
Investments		0	0	0	0
Cash		32,707	0	32,707	51,511
Total		46,598	0	46,598	65,543
Creditors: Amounts falling due within 1 year	16	5,600	0	5,600	5,500
Net Current Assets		40,998	0	40,998	60,043
Total Assets less current liabilities		45,998	0	45,998	70,043
Creditors: Amounts falling due after 1 year	17	0	0	0	5,000
Total Net Assets	18	45,998	0	45,998	65,043
Funds of the Charity					
Restricted Income Funds		0	0	0	35,000
Unrestricted Funds		45,998	0	45,998	30,043
		45,998	0	45,998	65,043

	Signature	Print Name	Date
Signed by one or two trustees on behalf of all trustees		Sally Baldwin	18 April 2025

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

Accounting Policies

1.1 Charity Information

War Paws Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 54 Queens Drive, Crown Hill, Llantwit Fardre, Pontypridd, CF38 2NU.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WAR PAWS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2024

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	33% Straight line
Motor vehicles	20% Straight line

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2024

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2024

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

WAR PAWS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2024

3 Donations & Legacies

	Unrestricted	Restricted	Total	2023
Donations	<u>190,059</u>	<u>-</u>	<u>190,059</u>	<u>184,766</u>
Grants				
General	93,600	-	93,600	18,000
Ukraine	-	-	-	15,000
Iraq	7,908	7,694	15,602	31,484
	<u>101,508</u>	<u>7,694</u>	<u>109,202</u>	<u>64,484</u>
Total	<u>291,567</u>	<u>7,694</u>	<u>299,261</u>	<u>249,250</u>

4 Other Trading Activities

	2024	2023
Fundraising Income	19,035	5,226
Merchandise Sales	1,655	2,089
	<u>20,690</u>	<u>7,315</u>

5 Investments

	2024	2023
Interest Received	<u>516</u>	<u>349</u>

6 Other

	2024	2023
Revaluation of Stock	-	3,115
Income on Gifted Van	5,000	5,000
	<u>5,000</u>	<u>8,115</u>

WAR PAWS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2024

7 Charitable Activities

Shelter Project Costs	Unrestricted	Restricted	Total	2023
Iraq	89,503	24,290	113,793	178,888
Ukraine	-	-	-	52,941
General	78,381	-	78,381	29,679
Romaina	35,872	-	35,872	8,415
Afghanistan	-	-	-	-
Total	203,756	24,290	228,046	269,923
Vet Clinic Costs	7,753	9,713	17,466	57,030
Rescue Costs	0	5,093	5,094	35,085
UK Salaries & Wages	39,979	-	39,979	30,716
Travel and Accommodation	12,770	2,415	15,185	29,044
Office / General Expenses	4,004	532	4,536	9,745
Audit & Accountancy	1,270	-	1,270	6,728
Vehicle Costs	6,742	472	7,214	5,969
Bank Charges	4,358	141	4,498	5,020
Merchandise Costs	540	-	540	3,164
General Insurance	2,526	-	2,526	2,093
Legal Fees	5,491	-	5,491	1,847
Printing Postage & Stationary	1,167	-	1,167	1,226
Subsistence Costs	170	38	207	1,079
IT Costs	720	-	720	471
	291,245	42,694	333,939	459,139

8 Separate Material Item of Expense

	2024	2023
Grants Given	0	4,156

WAR PAWS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2024

9 Other Expenses

	2024	2023
Foreign Exchange Loss	3,908	4,308
Depreciation Charge	5,000	5,000
Stock Depreciation	288	
	<u>9,196</u>	<u>9,308</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year

11 Employees

The average monthly number of employees during the year was:

2024	2023
<u>1</u>	<u>1</u>

12 Employment Costs

	2024	2023
UK Salaries & Wages	<u>39,979</u>	<u>30,716</u>

There were no employees whose annual remuneration was more than £60,000

WAR PAWS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

13 Tangible Fixed Assets

	Motor Vehicles
Cost at 1st July 2023	15,000
Additions	-
Cost at 30th June 2024	15,000
Accumulated Depreciation at 1st July 2023	5000
Depreciation charge	5,000
Accumulated Depreciation at 30th June 2024	10,000
Carrying Amount at 1st July 2023	<u>10,000</u>
Carrying Amount at 30th June 2024	<u><u>5,000</u></u>

14 Stock

	2024	2023
Finished Goods and Goods for resale	<u>3,891</u>	<u>4,178</u>

15 Debtors

	2024	2023
Amounts falling due within 1 year. Gift Aid recoverable	<u>10,000</u>	<u>9,854</u>

16 Creditors: Amounts falling due within 1 year

	2024	2023
Government Grants	5,000	5,000
Expense Accruals	600	500
	<u>5,600</u>	<u>5,500</u>

17 Creditors: Amounts falling due after more than 1 year

	2024	2023
Government Grants	-	5,000
	<u>-</u>	<u>5,000</u>

WAR PAWS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

18 Analysis of net assets between funds

	Unrestricted 2024	Restricted 2024	Total 2024	Unrestricted 2023	Restricted 2023	Total 2023
<i>Fund Balances at 30th June represented by:</i>						
Tangible Fixed Assets	5,000	0	5,000	10,000	0	10,000
Current Assets/(Liabilities)	40,998	0	40,998	25,043	35,000	60,043
Long Term Liabilities	0	0	0	(5,000)	0	(5,000)
	<u>45,998</u>	<u>0</u>	<u>45,998</u>	<u>30,043</u>	<u>35,000</u>	<u>65,043</u>

19 Related Party Transactions

There were no disclosable related party transactions during the year (2023 - none)

WAR PAWS LIMITED

England & Wales - Charity number 1168239

Accounts

WAR PAWS LIMITED

Charity Registration Number 1168239
Company Registration Number 08698305 (England & Wales)

WAR PAWS LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS (UNAUDITED)
FINANCIAL YEAR ENDED 30 JUNE 2023

WAR PAWS LIMITED

LEGAL & ADMINISTRATIVE INFORMATION

Trustees	Mr D C Matthews Dr H Svinos Ms S Baldwin
Charity Number	1168239
Company Number	08698305
Correspondence Address	War Paws PO Box 7344 Wednesbury WS10 1DX
Registered Address	54 Queens Drive Llantwit Fadre Pontypridd CF38 2NU
Accountant/Independent Auditor	Simon Flynn

WAR PAWS LIMITED

A word from the Trustees

Welcome to the War Paws Trustees Report for year ended 30 June 2023. This year continued to be as active as previous years have been and once again we have seen exponential growth of the charity in terms of the amount of animals now in our care.

Whilst we saw increases in the amount of animals we care for we also saw reductions in general donations and huge price increases across the board but none the less we have managed to reach the end of another year that has made an incredible difference to animals affected by war and civil conflict. The cost of living crisis has affected every person and every charitable organisation in the world but we hope to see improvement in the coming year.

This year has seen us obtain NGO (non governmental organisation) status in the Kurdish Region of Iraq which has increased awareness about our projects in Iraq but to date we have not been able to generate income by donations in Iraq beyond infrequent one off donations from kind donors who have visited us at the shelter.

As always, our volunteer and supporter network has continued to walk with us on our incredible journey and we remain indebted to them for their unrelenting support of the mission.

In the coming year we hope to see further growth of the charity not just in terms of donations but also in the impact we are able to have on the free roaming cat and dog populations in Iraq and also to rehome the Ukrainian dogs that we assumed responsibility for following the unexpected death of our rescue partner on the project in June 2022.

Thank you for your continued support of our sometimes-difficult mission.

Mission Statement

War Paws mission is to advance animal welfare by relieving the pain and suffering of all animals, particularly in hostile environments and areas of civil conflict, but not limited to the provision of veterinary care and treatment. To educate and advise the public of the benefits of advancement of animal health and welfare. To prevent cruelty and abuse of animals. To protect animals (whether endangered or not) on an international level particularly in hostile environments and areas of civil conflict

Trustee Statement

All trustees have read and understood the Charity Commission guidance with regards to public benefit and all work/projects carried out have been done in accordance with providing public benefit.

Grant Making

War Paws has continued to provide small, infrequent grants to organisations in both Ukraine and Afghanistan. Grants are subject to available funding and recipients are required to provide a full written report at the end of each grant period providing evidence of grant funding being spent on its intended purpose.

WAR PAWS LIMITED

Objectives & Activities

Several projects have been undertaken during this year with all objectives being met.

Volunteers & Supporters

As with previous years our volunteers & supporters have been an integral part of the success of our mission. We recognise that the unwavering support and efforts of our volunteers and supporters is the mortar that holds the bricks together and that without them our mission would be next to impossible.

We have been able to host several volunteers at the shelter in Romania during this year as well as hosting several veterinary professionals at the shelter in Iraq but as yet we have not been able to open up our volunteer program on a wider basis in Iraq due to logistical issues.

Iraq Shelter Project

The Iraq shelter project continues to be our prominent area of operations and in this year we have seen the numbers of animals we care for at the shelter increase to in excess of 700 dogs. We were able to undertake several trips to the shelter throughout the year and on each visit we saw encouraging improvement in terms of living conditions and the health and welfare of the dogs.

September 2022 saw Dr Raouf move on from the shelter clinic to start his own veterinary business, whilst we were incredibly sad to see him leave we are thrilled that we were able to provide him with the solid foundations he needed to become successful in his venture. Following Dr Raouf's departure, Dr Ali joined our clinic team and commenced his training under the watchful eye of Dr Majd who has been with us since 2020. Dr Ali progressed very quickly and has shown he has a real talent in his field, he shows unrivalled empathy for the animals and has progressed with his training very rapidly.



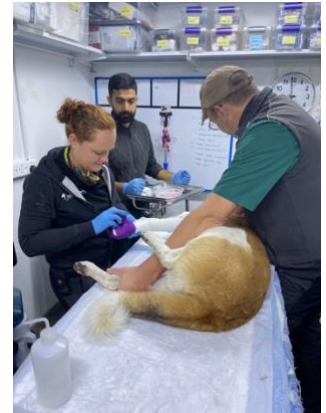
In January 2023 we welcomed our first vet assistant to the clinic, Shamus had moved from the USA to Erbil and he spent time volunteering with us at the shelter and quickly made us realise we could not do without him. Shamus, alongside Dr's Majd and Ali works tirelessly to ensure that every single one of the dogs we are caring for gets gold standard treatment. During this year our TNVR program in the local area of the shelter has continued and many hundreds of dogs have passed through the clinic and now live happy healthy lives and are not producing hundreds of puppies. That said, the shelter driveway has continued to be a dumping ground for mothers and their pups and it is not unusual for us to be caring for 50+ puppies with their mothers at any given time.

WAR PAWS LIMITED

January 2023 also saw us being fortunate to receive grant funding from Fondation Brigitte Bardot that enabled us to build a completely new onsite veterinary clinic at the shelter, our original clinic had long outlived expectation and was becoming financially unviable to repair. Our amazing new clinic comprises of a general clinic room, separate surgical suite and a recovery unit. The difference this has made is beyond words, we have been able to spay/neuter more dogs and deal with some very complex cases thanks to our new clinic.



In the last 12 months we have been incredibly grateful to receive visits from volunteer vets Dr Ross Neethling, Dr Meg Oakeley, Dr Tom Rammerstorfer and Dr Gemma Campling, each one of them brought new experiences for our own vets. Not forgetting the amazing Dr Louise Harvey and Dr Alasdair Hotston Moore who have been there to assist our vets remotely with some very tricky cases throughout the year.



Our Country Manager, Oriana has continued to blossom. Oriana has brought the shelter forward more than we could ever have hoped for. Thanks to her endless drive and passion to make a difference we were able to provide more shading to help protect the dogs from the unyielding sun, and start building concrete swimming pools for the dogs that live in our driveway so they have the same access to cool fresh water during the summer months that the dogs have inside the shelter. The dogs have never been happier and more well cared for than they are under Oriana's watchful eye.



WAR PAWS LIMITED

Our goals for the coming year are to continue with the 'concrete pool' project to provide cool, fresh water for any dogs around the shelter, we hope to build more shaded areas both inside and outside of the shelter and to continue and expand our TNVR efforts in the local area. We are aiming to increase local awareness of our mission and in turn encourage more local participation both by way of volunteers and donations in country.

Iraq Donkey Sanctuary Project

Our donkey sanctuary remains small and is home to 7 beautiful donkeys. The donkeys love their sanctuary and they want for nothing, they spend their days out in the pastures and at night they come back inside to their stable block. Food costs for the donkeys have increased significantly in this year but with careful management of the budget we have been able to maintain a good diet for them.



Our lovely female donkey, Hot Chocolate developed Sarcoid Tumours on 2 of her legs in September 2022 and thanks the truly brilliant Dr Derek Knottenbelt of Equine Medical Solutions and a wonderful ointment called AW5! Dr Knottenbelt was beyond helpful in consulting with us remotely and working with our vets to ensure that the treatment was carried out to the letter. We were astonished to see that in just a little over 4 weeks Hot Chocolates sarcoids had resolved completely and she remains free of them. To the best of our knowledge Hot Chocolate is the first donkey ever treated with the AW5 protocol in Iraq.



WAR PAWS LIMITED

In December 2022 we were fortunate to have visiting vets Dr Tom Rammerstorfer & Dr Gemma Campling who both have extensive equine experience join us at the sanctuary. They came in specifically to train our own vets on humane castration methods for male donkeys and during their week long trip we were able to castrate Mortimer, Bell and also a horse called Atlas. The 'in the field' surgeries went well, and the Morty, Bell & Atlas were all back to normal the very next day. This trip was a fantastic opportunity not just for our own resident vets but also for several local vets who attended to learn about the castration procedures and also a local horse club that the vets visited and provided advice for.



Sadly, in March 2023 our old boy Mortimer got sick with colic, his diet was adjusted and initially he made a good recovery but sadly a few weeks later he once again got colic and this time we had no other choice but to let him go to sleep humanely.

We will continue to manage our donkey sanctuary but at this stage there are no plans to expand the sanctuary itself, but we do hope in the future we will be able to secure enough funding to be able to provide a program for local donkey/equine owners that will teach them better husbandry practices.

Ukraine/Romania Project

Throughout the summer and into autumn of 2022 work construction/improvements were continued at the shelter in Romania that had become home to the 99 dogs we assumed responsibility for following the unexpected death of our rescue partner in June 2022. Throughout the summer we were able to host several volunteers at the shelter who all helped with socialisation of the dogs and helped with the normal daily cleaning and chores that needed to be done.



WAR PAWS LIMITED



The summer months were incredibly busy ensuring that every dog received full vaccinations, blood tests for tick borne diseases and Heartworm, B Canis and FAVN testing and every dog was scheduled for spay/neuter. The temporary ban that had been in place banning the import of dogs from Ukraine, Romania and some other countries endured longer than anticipated meaning that our plans to have all the dogs moved to new homes in the UK before the winter months came did not come to fruition.

Fortunately, one of our UK volunteers, Bryony, was able to move to Romania for 3 months in October 2022 and set to work on ensuring the kennels were made winter ready and the socialisation and training of the dogs and the shelter staff was continued when the flow of volunteers slowed down.



The ban was lifted at the end of October 2022 but a global rehoming crisis had started by this time and we knew that we would not be able to get all of the dogs out before the winter months came. That said, we were able to send some of the dogs to Sweden, Poland, The Netherlands and Denmark to new homes but most of the dogs remain in Romania.



Bryony left Romania at the end of December 2022, the dogs were all happy and healthy and the shelter staff were well trained, we thought everything would run smoothly whilst we applied for Bryony to get a long term visa but we were wrong. Sadly within a few weeks of Bryony leaving Romania conditions at the shelter started to go downhill. In February 2023 we visited again and found that many of the dogs had lost a considerable amount of weight, the shelter owner had removed our staff and the dogs were not being cared for to a standard we were happy with so we made the decision to terminate our contract with the shelter and move the dogs to another shelter.

The dogs were moved to a another shelter in March 2023 and started to gain weight and were much happier and we were finally able to start looking for homes for the dogs in the UK but the global rehoming

WAR PAWS LIMITED

crisis had taken hold and whilst we have found homes for a few of the dogs progress is very slow so we anticipate that most of the dogs will remain in Romania for a considerable period of time.

Fundraising has slowed down considerably for the Ukrainian dogs but we are fortunate enough to have had a reserve of restricted funding specifically for these dogs to ensure their ongoing care.

We will continue to provide for the remaining Ukrainian dogs at the shelter in Romania and will continue our efforts to rehome as many as possible before the winter comes around again.

Statement of Trustees' Responsibilities

The trustees, who are also the directors of War Paws Limited for the purpose of company law, are responsible for preparing the Trustees' 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 adequate 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report was approved by the Board of Trustees.

Signed..... *Sally Baldwin*

Ms Sally Baldwin – Trustee

Date..... 28 March 2024

WAR PAWS LIMITED

Independent Examiner's Report to the Trustees of War Paws Limited

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/06/2023

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr S R Flynn FCCA

**20 Cedar Close
Banbury
Oxfordshire
OX16 9HE**

Date: 22/03/2024

WAR PAWS LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30TH JUNE 2023

		Unrestricted	Restricted	Total	Prior Year
	Note	Funds	Funds	Funds	Funds
Income & Endowments from:					
Donations and Legacies	3	202,246	47,004	249,250	1,473,761
Charitable Activities		0	0	0	0
Other trading activities	4	7,315	0	7,315	16,696
Investments	5	349	0	349	97
Separate material item of income		0	0	0	0
Other	6	8,115	0	8,115	0
Total		218,025	47,004	265,029	1,490,554
Expenditure on:					
Raising Funds		0	0	0	0
Charitable Activities	7	331,105	128,034	459,139	1,250,725
Separate material item of expense	8	2,796	1,360	4,156	0
Other	9	9,308	0	9,308	8,710
Total		343,209	129,394	472,603	1,259,435
Net Income / Expenditure		(125,184)	(82,390)	(207,574)	231,119
Extraordinary items		0	0	0	0
Transfers between funds		0	0	0	0
		(125,184)	(82,390)	(207,574)	231,119
Reconciliation of funds					
Total Funds brought forward at 1st July 2022		155,228	117,390	272,618	
Total Funds carried forward at 30th June 2023		30,044	35,000	65,044	

WAR PAWS LIMITED

BALANCE SHEET

AS AT 30th JUNE 2023

Charities Commission Balance Sheet as at 30/06/2023

	Note	Unrestricted Funds	Restricted Funds	Total Funds	Prior Year Funds
Fixed Assets					
Tangible Assets	13	10,000	0	10,000	15,000
Intangible Assets		0	0	0	0
Investments		0	0	0	0
Total		10,000	0	10,000	15,000
Current Assets					
Stock	14	4,178	0	4,178	1,063
Debtors	15	9,854	0	9,854	30,898
Investments		0	0	0	0
Cash		16,511	35,000	51,511	241,456
Total		30,543	35,000	65,543	273,417
Creditors: Amounts falling due within 1 year	16	5,500	0	5,500	3,800
Net Current Assets		25,043	35,000	60,043	269,617
Total Assets less current liabilities		35,043	35,000	70,043	284,617
Creditors: Amounts falling due after 1 year	17	5,000	0	5,000	12,000
Total Net Assets		30,043	35,000	65,043	272,617
Funds of the Charity					
Restricted Funds		0	35,000	35,000	117,391
Unrestricted Funds		30,043	0	30,043	155,227
		30,043	35,000	65,043	272,617

	Signature	Print Name	Date
Signed by one or two trustees on behalf of all trustees	<i>Sally Baldwin</i>	Sally Baldwin	28/03/24

WAR PAWS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

Accounting Policies

1.1 Charity Information

War Paws Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 54 Queens Drive, Crown Hill, Llantwit Fardre, Pontypridd, CF38 2NU.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WAR PAWS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2023

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	33% Straight line
Motor vehicles	20% Straight line

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2023

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2023

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

WAR PAWS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2023

3 Donations & Legacies

	Unrestricted	Restricted	Total	2022
Donations	<u>184,246</u>	<u>520</u>	<u>184,766</u>	<u>567,797</u>
Grants				
General	18,000	-	18,000	15,674
Afghanistan	-	-	-	781,646
Ukraine	-	15,000	15,000	108,644
Iraq	-	31,484	31,484	-
	<u>18,000</u>	<u>46,484</u>	<u>64,484</u>	<u>905,964</u>
Total	<u>202,246</u>	<u>47,004</u>	<u>249,250</u>	<u>1,473,761</u>

4 Other Trading Activities

	2023	2022
Fundraising Income	5,226	12,326
Merchandise Sales	2,089	4,369
	<u>7,315</u>	<u>16,695</u>

5 Investments

	2023	2022
Interest Received	<u>349</u>	<u>97</u>

6 Other

	2023	2022
Revaluation of Stock	3,115	-
Income on Gifted Van	5,000	-
	<u>8,115</u>	<u>-</u>

WAR PAWS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2023

7 Charitable Activities

Shelter Project Costs	Unrestricted	Restricted	Total	2022
Iraq	178,888	-	178,888	-
Ukraine		52,941	52,941	118,756
General	29,679		29,679	150,796
Romaina		8,415	8,415	
Afghanistan	-	-	-	871,191
Total	208,567	61,356	269,923	1,140,744
Vet Clinic Costs	21,120	35,910	57,030	32,812
Rescue Costs	16,255	18,830	35,085	31,031
UK Salaries & Wages	30,716	-	30,716	15,723
Travel and Accomodation	20,117	8,927	29,044	8,110
Office / General Expenses	9,138	607	9,745	5,090
Audit & Accountancy	6,728	-	6,728	1,145
Vehicle Costs	4,223	1,746	5,969	-
Bank Charges	4,500	520	5,020	9,949
Merchandise Costs	3,164	-	3,164	1,248
General Insurance	2,093	-	2,093	2,460
Legal Fees	1,847	-	1,847	-
Printing Postage & Stationary	1,226	-	1,226	1,394
Subsistence Costs	940	139	1,079	438
IT Costs	471	-	471	582
	331,104	128,035	459,139	1,250,725

8 Separate Material Item of Expense

	2023	2022
Grants Given	4,156	0

WAR PAWS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2023

9 Other Expenses

	2023	2022
Foreign Exchange Loss	4,308	839
Depreciation Charge	5,000	7,582
Interest Paid		289
	<u>9,308</u>	<u>8,710</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year

11 Employees

The average monthly number of employees during the year was:

2023	2022
<u>1</u>	<u>1</u>

12 Employment Costs

	2023	2022
UK Salaries & Wages	<u>30,716</u>	<u>15,723</u>

There were no employees whose annual remuneration was more than £60,000

WAR PAWS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

13 Tangible Fixed Assets

	Motor Vehicles
Cost at 1st July 2022	15,000
Additions	-
Cost at 30th June 2023	15,000
Accumulated Depreciation at 1st July 2022	0
Depreciation charge	5,000
Accumulated Depreciation at 30th June 2023	5,000
Carrying Amount at 1st July 2022	<u>15,000</u>
Carrying Amount at 30th June 2023	<u>10,000</u>

14 Stock

	2023	2022
Finished Goods and Goods for resale	<u>4,178</u>	<u>1,063</u>

15 Debtors

	2023	2022
Amounts falling due within 1 year. Gift Aid recoverable	<u>9,854</u>	<u>30,898</u>

16 Creditors: Amounts falling due within 1 year

	2023	2022
Government Grants	5,000	3,000
Expense Accruals	500	800
	<u>5,500</u>	<u>3,800</u>

17 Creditors: Amounts falling due after more than 1 year

	2023	2022
Government Grants	5,000	12,000
	<u>5,000</u>	<u>12,000</u>

WAR PAWS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

18 Analysis of net assets between funds

	Unrestricted 2023	Restricted 2023	Total 2023	Unrestricted 2022	Restricted 2022	Total 2022
<i>Fund Balances at 30th June represented by:</i>						
Tangible Fixed Assets	10,000	0	10,000	15,000		15,000
Current Assets/(Liabilities)	25,043	35,000	60,043	152,227	117,391	269,617
Long Term Liabilities	(5,000)	0	(5,000)	(12,000)	0	(12,000)
	30,043	35,000	65,043	155,227	117,391	272,617

19 Related Party Transactions

There were no disclosable related party transactions during the year (2022 none)

WAR PAWS LIMITED

England & Wales - Charity number 1168239

Accounts

Charity registration number 1168239

Company registration number 08698305 (England and Wales)

WAR PAWS LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

WAR PAWS LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr D C Matthews Dr H Svinos Ms S Baldwin
Secretary	Mr D C Matthews
Charity number	1168239
Company number	08698305
Principal address	6 Willingsworth Road Wednesbury West Midlands WS10 7NJ
Registered office	54 Queens Drive Crown Hill Llantwit Fardre Pontypridd CF38 2NU
Auditor	LMH Accountants Limited T/A Trevor Jones & Co Old Bank Chambers 582-586 Kingsbury Road Erdington Birmingham B24 9ND

WAR PAWS LIMITED

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WAR PAWS LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2022

A word from the Trustees

Welcome to our annual report for the year ending 30 June 2022. Following the Covid-19 pandemic affecting our operations so badly in 2020/2021 we had been confident that this year would enable us to slowly recover and advance our mission in Iraq further, but it has been the most difficult year we have faced to date.

War Paws was created to help animals that were suffering and provide education about animal welfare in countries affected by war and civil conflict but little did we know that in the space of just 12 months following the devastation of the Covid-19 Pandemic we would be not just working in post war Iraq but also Afghanistan that had fallen to the Taliban after 20 years of conflict and then the war in Ukraine and this stretched our resources enormously.

Whilst we have worked around the clock to help in several countries the ongoing support of our donors and volunteers is what has made it possible for us to continue. Every time we have asked for help whether it by way of donating food and supplies or monetary donations our supporters have made it happen. Our supporters, volunteers and donors have walked every step of the last 12 months right by our side and we remain eternally grateful for this, without these amazing people walking our journey with us we would not be able to continue.

We come into year 2022/2023 confident that we will be able to continue making a difference for animals that are suffering across the world and welcome continuing our journey with our supporters walking every step with us.

Mission Statement

War Paws mission is to advance animal welfare by relieving the pain and suffering of all animals, particularly in hostile environments and areas of civil conflict, but not limited to the provision of veterinary care and treatment. To educate and advise the public of the benefits of advancement of animal health and welfare. To prevent cruelty and abuse of animals. To protect animals (whether endangered or not) on an international level particularly in hostile environments and areas of civil conflict.

Trustee Statement

All trustees have read and understood the Charity Commission guidance with regards to public benefit and all work/projects carried out have been carried out in accordance with providing public benefit.

Grant Making

War Paws provides frequent grants to the shelter in Iraq to cover monthly running/operational expenses. With the start of the War in Ukraine early in February 2022 we have opened our Grant Program further and made several grants to organisations working in Ukraine and Afghanistan. Grants are subject to available funding and all grant recipients are required to provide a written report by the end of the grant term showing what the funding was used for.

WAR PAWS LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2022

Objectives and activities

A number of projects were undertaken in the year. All objectives have been met in the year. The following projects were undertaken:

Shelter Project in Iraq

Following the very turbulent year of July 2020 to June 2021 we came into the July 2021 to June 2022 year with much hope that we would be able to visit the shelter more frequently following the reduced restrictions on travel due to Covid-19 and we would be able to resume normal transport activity for the animals at the shelter that were waiting to be transported to the UK.



In August 2022 we were able to visit the shelter for the first time in almost 2 years. Despite the incredible hardship of the previous 2 years because of Covid 19 we were pleased to find that the shelter had been able to help more animals than in any previous year and we were able to move around the city whilst observing Covid-19 restrictions that were still in place.

During Covid-19 we found that many dogs were abandoned outside the shelter as people were simply unable to provide food and care for them, at the start of 2020 we were feeding and giving medical care to approximately 150 dogs, by 30 June 2022 this number had grown to over 400 dogs that live inside and on the immediate outside perimeter of the shelter and the numbers grow every day as more people become aware of the shelter.

The biggest issue we faced in the ongoing issues surrounding Covid-19 was a huge increase in the cost of food and medications both in the UK and in Iraq, this was exacerbated by a decline in donations for the Iraq project.

Our onsite clinic at the shelter had continued to operate albeit at a slower pace following the departure of our clinic assistant. In Oct 2021 we employed a new trainee vet who was trained under the guidance of Dr Majd and remotely based UK and US vets. Dr Raouf progressed quickly and within 6 months of starting his training he was proficient in spay/neuter procedures, anesthesia protocols and the day-to-day operations of the clinic.

All of the dogs that lived inside the shelter were spayed/neutered and vaccinated by the time we employed Dr Raouf, so focus shifted

to the spay/neuter and vaccination of the dogs that lived outside the shelter and between 01 July 2021 and 30 June 2022 the clinic spayed 167 female dogs and neutered 91 male dogs which had a huge impact in the amount of puppies being born in the local area of the shelter. We were also able to extend our TNR activities to include cats and spayed 41 female cats and neutered 25 male cats. With the constant arrival of new dogs in the local area the spay/neuter/vaccinate program will continue, and we will aim to continue provide spay and neuter services for feral cat colonies within the city.



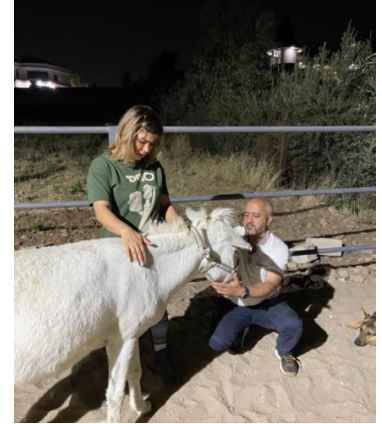
WAR PAWS LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2022



In June 2022 we were delighted to have Dr Mo from Mayhew International join us in Erbil for a veterinary training visit. During the visit several complex surgeries were performed, and all of our donkeys received a health check. There are an estimated 300,000 dogs roaming the streets of Erbil alone and we hope to work with Mayhew International in the coming year to speak with local government about starting mass scale TNR programs in the region.



In Dec 2021 we welcomed Oriana to the shelter team, initially to help a few days a week but later when our shelter manager, Renee, returned home to the US in Jan 22 Oriana stepped up as the shelter manager. Renee poured her heart and soul into caring for the animals of Iraq and continued this when she returned to the US and started work at her local animal shelter and we were heartbroken to receive the news that Renee had passed away in April 2022, she leaves behind her an incredible legacy, and we remember her for the phenomenal work that she did in Iraq.



WAR PAWS LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2022

Education Project in Iraq



This year because of Covid-19 restrictions that were still in place we were only able to visit one school in Erbil to talk with the children about dogs and how to safely interact with them. The Kings School in Erbil welcome our team with great enthusiasm after they had spent a month promoting a food donation drive for the animals at the shelter. A huge amount of food was donated, and the kids were thrilled to be involved in the food donation drive and were incredibly receptive to Oriana and Renee when they attended the school to do a presentation of War Paws. We aim to visit more schools in the coming year and expand our education program for children.

Afghanistan – Kabul Project

On 15 August 2021 after watching the news for many weeks and hoping that the worst would not happen, Afghanistan fell to the control of the Taliban. Our rescue partner of many years, Kabul Small Animal Rescue, were in Kabul and had over 200 animals in their care. KSAR (Kabul Small Animal Rescue) had already spent the weeks prior to the fall of Afghanistan transporting many of the animals in their care to the US but progress had been slow due to a lack of funding. War Paws immediately contacted KSAR to offer assistance and support and with the help of many volunteers and other rescues based all over the world a plan to charter a cargo plane was born. Fundraising began and due to the sheer magnitude of what had happened in Afghanistan we saw a huge increase in grant funding and donations specifically for this project.

Within a week of Afghanistan falling the entire KSAR team of staff and animals found themselves outside Kabul International Airport fighting to gain access so that we could book a charter. Charlotte and the dogs made it inside the airport very quickly but sadly most of the KSAR staff and the cats did not. Many plans were made to obtain access for the staff and the cats to no avail, many cargo planes were booked and fell through at the last minute due to the US Military refusing to give the relevant landing permits. On 30th August 2021 we had managed to get landing permission but it came too late, and the US military refused to allow KSAR to leave the airport with all of the dogs and took them and released over 150 dogs into the grounds of the airport and Charlotte was forced to make the decision between getting on the last military flight to leave Kabul or to leave the airport. She chose to leave the airport with a small sickly puppy under her arm, she decided to stay and try to fix the massive wrong that had happened.

In the following months War Paws continued to support KSAR, plans were made to get access to the airport to try and recover the dogs that had been released, many were caught over the following months, but many did not make it. Fundraising continued so that we were able to support the ever-increasing costs of operating in a country where the economy had collapsed and

WAR PAWS LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2022

thankfully by January 2022 enough funding had been raised not only to keep all the staff and animals safe through the harsh winter but also to charter a cargo plane big enough to accommodate almost 300 cats and dogs and take them to Canada. Finally, after a few weeks living on tenterhooks a Russian IL76 landed in Kabul and was loaded with a precious cargo of 286 cats and dogs heading for a new life in Canada. This was only possible because of the awe- inspiring efforts of our donors and supporters and the amazing coalition of rescues including SPCA International, Thank Dog I am Home, No Dogs Left Behind, Raincoast Rescue and many others worked together from across the world to make it happen.

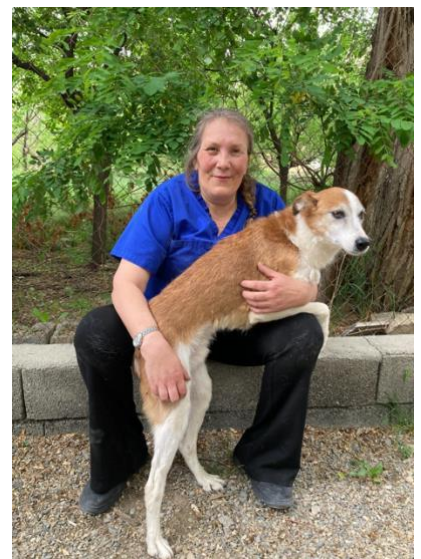
Following the evacuation of 286 animals KSAR decided to stay on in Kabul and provide care for the animals that had not been able to travel and many animals that were in need on the streets of Kabul. Their incredible work continues.



In April 2022 War Paws was able to visit KSAR in Kabul and see your donations at work. Louise was welcomed to Kabul by the incredible team at KSAR and was able to deliver much needed supplies and veterinary training alongside Dr Susan Chadima and Dr Caroline Musrandoga. It was a truly humbling experience to see this amazing team of people all working together for the health and welfare of the animals of Afghanistan under the most trying of circumstances.

Thanks to the unprecedented support we received following the fall of Afghanistan we were also able to provide grant funding not only to KSAR but also to PARSA in Afghanistan to assist them to feed the dogs in their huge

compound in Kabul in the initial months after Afghanistan fell. During Louise's visit to Kabul she was able to visit PARSA and see the amazing work they do with the dogs in the compound and it was particularly poignant when she was able to reunite with Panda Boy who she had rescued back in 2013 when living in Afghanistan and to find that despite age catching up with him he was in great health and has a much loved life of a family pet with the PARSA team.



WAR PAWS LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2022

Ukraine/Romania Project

Whilst still trying to recover from the horrors that unfolded in Afghanistan, Russia declared war against Ukraine on 20 February 2022 bringing to an end many weeks of hope that it would not happen. War Paws immediately teamed up with UK charity, Dogbus and animal advocate group, Breaking the Chains to do what we could to help.

The Breaking the Chains team headed out to Ukraine with a transit van loaded with food and supplies and War Paws and Dogbus started collecting food and supplies and arranging transport to Ukraine and fundraising to assist with the costs of the evacuation of hundreds of animals and support of shelters who were unable to evacuate. Between March and June 2022 over 70 tons of food was collected and delivered directly to Ukraine/Romania, initially on transit vans driven by volunteers but later we were able to arrange 2 lorries with 20 tons of food each to be taken into Ukraine.



In April 2022 the UK placed an arbitrary ban on dogs coming to the UK from Ukraine, Romania, Poland and Belarus so War Paws and Dogbus took on responsibility for 99 dogs that had been evacuated from Ukraine by Breaking the Chains and took on a shelter in Romania that could house the dogs whilst we waited for the ban to be lifted. Sadly, the, the Chairperson of Dogbus passed away unexpectedly in June 2022 and Dogbus were unable to continue so War Paws assumed full responsibility for the 99 dogs that were at the shelter in Romania and we will continue to care for the dogs whilst we search for perfect homes for them in the coming year.



WAR PAWS LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2022



At the end of June 2022 War Paws visited the shelter in Romania and it became very obvious that whilst the accommodations were suitable for short term use they would not be suitable for the long term whilst we waited for the ban to be lifted. We made plans to upgrade the shelter to include 3 quarantine cabins, new roofs being put onto the kennels, new slabbed floors being put down in the kennels and new brick-built

houses inside the kennels as well as the sectioning off some areas that could be used as play areas and the work continues into the 2022/2023 year.

As well as our work with the Ukrainian dogs at the shelter War Paws was also able to provide grant funding to Breaking the Chains to build a shelter in Ukraine thanks to a successful fundraising auction by a group of kind donors and grant funding was provided to small independent orgs to assist with veterinary care and food costs for the animals in their care across Ukraine.

We were fortunate that we were able to also host several volunteers at the shelter in Romania throughout the summer months which eased the pressure enormously thanks to the incredible hard work and long hours that

were put in by these volunteers, the dogs benefitted massively from the interaction with people and being taught how to walk on leashes and play. We hope to continue with a viable volunteer program in Romania in the coming year.



Fundraising for our Ukrainian dogs in Romania and other animals still inside Ukraine will continue into the next year. We hope to be able to start the process of rehoming our dogs at the shelter in the coming year and to continue providing micro grants to small independent organisations operating within Ukraine.

WAR PAWS LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2022

Donkey and Equine Program

Whilst our program for injured and abandoned donkeys and horses is still in its infancy it continues to grow. During this year we were able to raise enough funding to build a new sanctuary facility for our donkeys. The new facility is located on a farm on the outskirts of the city and has large fenced in sand schools and a large stable area.



We have been able to provide toys and grooming equipment for the donkeys as well as shipping in various food supplements and treats thanks to the ongoing support of our donors. Our donkeys love their new sanctuary and have become accustomed to being spoiled by their care givers, they enjoy a life that is a million years away from the life

of servitude and torture they endured before we found them, and we will strive to ensure that they all live their best life at the sanctuary.



This year we said goodbye to 2 of our donkeys, they were both elderly donkeys who had first come to us with awful injuries to their feet that we were initially able to manage. We take comfort that we were able to make the final years of their lives a time where they were loved, had plenty of food and were kept free of pain thanks to the care of our vet team. Euthanasia is never an easy decision and not a decision we make lightly but as the only organisation in the region that can provide humane euthanasia services for donkeys and equines, we have had a busy year regarding this with regular calls to badly injured donkeys and horses that we were unable to treat humanely thus leaving humane euthanasia as our only option. We will continue to promote the humane treatment of equines in the region and offer humane euthanasia services for the equines that are too badly injured to be able to treat.



WAR PAWS LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2022

Supply Project

The supply project extended to both Ukraine and Afghanistan as well as Iraq this year. We were able to supply and travel to Afghanistan with approx. 600kg of medical supplies, over 70 tons of food and other supplies was sent to Ukraine and over 8 tons of food and supplies was shipped to the shelter in Iraq. The support we have seen in donated food and supplies has been nothing short of a miracle and we remain in gratitude of our incredible supporters who made this possible.

Soldier and Companion Animal Rescue and Rehoming Project

2021/2022 saw us being able to continue with our Soldier and Companion Animal Rescue and Rehoming program.

We were finally able to bring Rick and Morty home from DRC in February 2022 and March 2022 we were able to transport Bowie, Saluki Sue, Nala and our amazing girl Lolly to the UK for rehoming and we were able to reunite Ghost of Syria with his dad in the UK and Bella of Basra was also reunited with her dad in the UK.

The program of rehoming and reuniting rescued animals with their owners continues but has slowed considerably due to the increased costs following Covid 19.

Achievements and performance

We have achieved all of our objectives this year.

Volunteers and Supporters

War Paws recognises that the impact of our growing network of volunteers and supporters has on our ability to operate. Without our network of volunteers and supporters we simply would not be able to carry on.

Volunteers and supporters are an integral part of our mission and because of the unwavering commitment of our supporters we were able to raise unprecedented amounts of donations and grant funding which has made a world of difference to animals in need.

Whilst we have been able to host volunteers at the shelter in Romania we were not able to resume our volunteer program in Iraq due to the restrictions on travel to the region that were still in place and the increased costs involved with travel, we hope to resume normally in the coming year.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for specific use should be maintained at a level equivalent to between three to six month's expenditure. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purposes of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr D C Matthews

Dr H Svinos

Ms S Baldwin

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

WAR PAWS LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2022

Statement of trustees' responsibilities

The trustees, who are also the directors of War Paws Limited for the purpose of company law, are responsible for preparing the Trustees' 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 adequate 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that LMH Accountants Limited T/A Trevor Jones & Co be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.


..... Ms S Baldwin

Trustee

Date: 14/2/23

WAR PAWS LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF WAR PAWS LIMITED

Opinion

We have audited the financial statements of War Paws Limited (the 'charity') for the year ended 30 June 2022 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

WAR PAWS LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF WAR PAWS LIMITED

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

LMH Accountants Ltd

Stephen Lewis (Senior Statutory Auditor)

for and on behalf of LMH Accountants Limited T/A Trevor Jones & Co

22/2/2023

Chartered Accountants
Statutory Auditor

Old Bank Chambers
582-586 Kingsbury Road
Erdington
Birmingham
B24 9ND

LMH Accountants Limited T/A Trevor Jones & Co is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

WAR PAWS LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<u>Income from:</u>							
Donations and legacies	3	356,423	1,117,338	1,473,761	111,654	19,226	130,880
Charitable activities	4	4,369	-	4,369	1,816	-	1,816
Other trading activities	5	12,327	-	12,327	3,496	-	3,496
Investments	6	97	-	97	14	-	14
Total income		373,216	1,117,338	1,490,554	116,980	19,226	136,206
<u>Expenditure on:</u>							
Raising funds	7	-	-	-	33	-	33
Charitable activities	8	251,906	1,007,530	1,259,436	119,112	26,808	145,920
Total expenditure		251,906	1,007,530	1,259,436	119,145	26,808	145,953
Net income/(expenditure) for the year/							
Net movement in funds		121,310	109,808	231,118	(2,165)	(7,582)	(9,747)
Fund balances at 1 July 2021		33,917	7,582	41,499	36,082	15,164	51,246
Fund balances at 30 June 2022		155,227	117,390	272,617	33,917	7,582	41,499

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WAR PAWS LIMITED

BALANCE SHEET

AS AT 30 JUNE 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	11		15,000		7,582
Current assets					
Stocks	12	1,063		1,048	
Debtors	13	30,898		2,182	
Cash at bank and in hand		241,456		51,037	
		<u>273,417</u>		<u>54,267</u>	
Creditors: amounts falling due within one year	15	<u>(3,800)</u>		<u>(20,350)</u>	
Net current assets			269,617		33,917
Total assets less current liabilities			284,617		41,499
Creditors: amounts falling due after more than one year	16		(12,000)		-
Net assets			<u>272,617</u>		<u>41,499</u>
Income funds					
Restricted funds			117,390		7,582
Unrestricted funds			155,227		33,917
			<u>272,617</u>		<u>41,499</u>

WAR PAWS LIMITED

BALANCE SHEET (CONTINUED)

AS AT 30 JUNE 2022

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 14/2/23



Ms S Baldwin
Trustee

Company registration number 08698305

WAR PAWS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

Charity information

War Paws Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 54 Queens Drive, Crown Hill, Llantwit Fardre, Pontypridd, CF38 2NU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WAR PAWS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	33% Straight line
Motor vehicles	20% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

WAR PAWS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

WAR PAWS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	350,749	217,048	567,797	111,153	-	111,153
	<u>350,749</u>	<u>217,048</u>	<u>567,797</u>	<u>111,153</u>	<u>-</u>	<u>111,153</u>
Grants receivable for core activities						
General grants received	5,674	10,000	15,674	501	19,226	19,727
Afghanistan grants	-	781,646	781,646	-	-	-
Ukraine grants	-	108,644	108,644	-	-	-
	<u>5,674</u>	<u>900,290</u>	<u>905,964</u>	<u>501</u>	<u>19,226</u>	<u>19,727</u>

4 Charitable activities

	Sale of merchandise 2022 £	Sale of merchandise 2021 £
Sales within charitable activities	4,369	1,816
	<u>4,369</u>	<u>1,816</u>

5 Other trading activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Fundraising events	12,327	3,496
	<u>12,327</u>	<u>3,496</u>

WAR PAWS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

6 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	97	14
	<u> </u>	<u> </u>

7 Raising funds

	Total	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	-	33
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

WAR PAWS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

8 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Staff costs	15,723	5,771
Depreciation and impairment	7,582	7,582
Shelter project costs	150,796	72,541
Afghanistan project costs	871,192	-
Ukraine project costs	118,756	-
Vet clinic costs	32,812	13,146
Office and general expenses	5,090	2,337
Merchandise costs	1,248	1,816
IT costs	582	1,504
General insurance	2,460	1,425
Printing, posting and stationary	1,394	1,375
Bank charges	9,949	1,274
Accountancy	1,145	600
Travel and accomodation	8,110	200
Sundry expenses	1,128	406
Subsistence costs	438	-
Rescue costs	31,031	35,943
	<u>1,259,436</u>	<u>145,920</u>
	<u>1,259,436</u>	<u>145,920</u>
Analysis by fund		
Unrestricted funds	251,906	119,112
Restricted funds	1,007,530	26,808
	<u>1,259,436</u>	<u>145,920</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
<u>1</u>	<u>1</u>

WAR PAWS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

10 Employees (Continued)

Employment costs	2022 £	2021 £
Wages and salaries	15,723	5,771

There were no employees whose annual remuneration was more than £60,000.

11 Tangible fixed assets

	Plant and Motor vehicles equipment		Total
	£	£	£
Cost			
At 1 July 2021	22,746	-	22,746
Additions	-	15,000	15,000
At 30 June 2022	22,746	15,000	37,746
Depreciation and impairment			
At 1 July 2021	15,164	-	15,164
Depreciation charged in the year	7,582	-	7,582
At 30 June 2022	22,746	-	22,746
Carrying amount			
At 30 June 2022	-	15,000	15,000
At 30 June 2021	7,582	-	7,582

12 Stocks

	2022 £	2021 £
Finished goods and goods for resale	1,063	1,048

13 Debtors

Amounts falling due within one year:	2022 £	2021 £
Other debtors	30,898	2,182

WAR PAWS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

14	Loans and overdrafts		2022	2021
			£	£
	Bank loans		-	20,000
			<u>-</u>	<u>20,000</u>
	Payable within one year		-	20,000
			<u>-</u>	<u>20,000</u>
15	Creditors: amounts falling due within one year		2022	2021
		Notes	£	£
	Bank loans	14	-	20,000
	Government grants	17	3,000	-
	Accruals and deferred income		800	350
			<u>3,800</u>	<u>20,350</u>
			<u>3,800</u>	<u>20,350</u>
16	Creditors: amounts falling due after more than one year		2022	2021
		Notes	£	£
	Deferred income	17	12,000	-
			<u>12,000</u>	<u>-</u>
17	Deferred income			
	Deferred income is included in the financial statements as follows:			
			2022	2021
			£	£
	Deferred income is included within:			
	Current liabilities		3,000	-
	Non-current liabilities		12,000	-
			<u>15,000</u>	<u>-</u>
			<u>15,000</u>	<u>-</u>
	Movements in the year:			
	Deferred income at 1 July 2021		-	-
	Resources deferred in the year		15,000	-
			<u>15,000</u>	<u>-</u>
	Deferred income at 30 June 2022		15,000	-
			<u>15,000</u>	<u>-</u>

WAR PAWS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

18 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 30 June 2022 are represented by:						
Tangible assets	15,000	-	15,000	-	7,582	7,582
Current assets/(liabilities)	269,617	-	269,617	33,917	-	33,917
Long term liabilities	(12,000)	-	(12,000)	-	-	-
	<u>272,617</u>	<u>-</u>	<u>272,617</u>	<u>33,917</u>	<u>7,582</u>	<u>41,499</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

WAR PAWS LIMITED

England & Wales - Charity number 1168239

Accounts

CHARITY AND TRUSTEE INFORMATION

Trustees	David Matthews	Chair
	Sally Baldwin	Trustee
	Dr Helene Svinos	Trustee
	Tom Reynolds	Trustee (resigned 26 July 2021)

**Registered Charity
Number** 1168239

Contact War Paws
PO Box 7344
Wednesbury
West Midlands
WS10 1DX

+44 7966 227452

operations@warpaws.org

Operations Director Louise Hastie

Accountant Simon Flynn

Trustees Report 01 July 2020 to 30 June 2021

Welcome to our annual report for year ending 30 June 2021.

2020/2021 has been a difficult year for War Paws and the animals in our care. Covid-19 spread quickly around the world early in 2020 we quickly found ourselves in a position where we had to reduce food rations for the animals and having incredible difficulty reaching the shelter in the early days of the pandemic.

Mission Statement

War Paws mission is to advance animal welfare by relieving the pain and suffering of all animals, particularly in hostile environments and areas of civil conflict, but not limited to the provision of veterinary care and treatment. To educate and advise the public of the benefits of advancement of animal health and welfare. To prevent cruelty and abuse of animals. To protect animals (whether endangered or not) on an international level particularly in hostile environments and areas of civil conflict.

To educate and advise the public of the benefits of advancement of animal health and welfare.

To prevent cruelty and abuse of animals.

To protect animals (whether endangered or not) on an international level particularly in hostile environments and areas of civil conflict.

Trustee Statement

All trustees have read and understood the Charity Commission guidance with regards to public benefit and all work/projects carried out have been done in accordance with providing public benefit.

Grant Making

War Paws provides frequent grants to the shelter in Iraq. Grants are subject to available funding and are restricted to use for the running costs associated with the shelter. The shelter is required to provide detailed receipts and reports of expenditure of each grant.

Summary of Activities

Shelter Project

2020/2021 was an incredibly busy year for the shelter. The arrival of the Covid-19 Pandemic that left the entire world in turmoil and the shelter in Iraq was no exception.

Early on in the pandemic we had been faced with the difficult decision to reduce the daily food rations for the dogs in our care down to just one meal a day due to difficulty in being able to source food supplies and the ability to be able to move around freely being severely affected. Fortunately, our supporters rallied for the animals at this time, and we were able to quickly reinstate normal rations and start to purchase extra rations so that the lockdowns that continued for the entire year were not as problematic.

Movement around the city was incredibly difficult in the early months of the pandemic and we quickly had to arrange for accommodation so that the shelter staff would be able to stay on site 24/7.

By summer 2020 we were starting to see the full, devastating impact of Covid 19 was having on the stray animal population of Erbil and surrounding areas in Iraq. Up until this point there had been a very active animal rights/rescue movement growing in the country but the loss of jobs/income, lack of food supplies soon started to show when groups who had previously spent time feeding street dogs and arranging veterinary care for injured animals were no longer able to do this and we saw a huge increase in the amount of animals that were being brought to the shelter. Our original population of approx. 150 dogs quickly grew to around 350 and every day saw multiple dogs being dumped at the gates of the shelter, more often than not these dogs were suffering from terrible injuries and they were starving.

Dr Majd, Vet Assistant Anna and the Shelter Manager found themselves working round the clock trying to keep up with the ever growing population of animals and the worldwide lockdowns that were in force prevented us from sending in a team from the UK to assist and shoulder the workload.

February 2021 saw a rocket attack in Erbil that resulted in one of the shelter dogs, Lolly, being very badly burned. Lolly was unrecognisable when she was found a few hours after the attack, her entire body burned and only identifiable by her microchip number. The first days following the attack were touch and go for Lolly, the vet team worked 24/7 to ensure that her pain was controlled and she was kept well hydrated and free of infection.

Fortunately, Lolly responded well to the treatment she was given and soon started to recover although it took approx. 6 months before we were able to say she was fully recovered and start planning for her to come to the UK for rehoming.



This picture was taken just 48 hours after the rocket attack. Lolly had burns covering the vast majority of her body, even her eyes were burned. She underwent many hours of treatment and never once complained.

This image was taken in April 2021 just a couple of Months after the rocket attack. Lolly's hair had started growing back and although she was still receiving daily medication for pain and to treat the burns to her eyes she was able to spend time interacting with the other dogs and was once again becoming the happy dog we all remembered.



The location of the shelter is such that when the infrequent rocket attacks do happen we are always left at risk of the shelter being hit but to date we have only been affected by the attacks once but the worry remains that we will suffer again.

Covid 19 has left us unable to visit the shelter since February 2020 but as the world learns to adapt to the pandemic we are hopeful that we will be able to visit the shelter before the end of 2021.

Summer of 2020 was every bit as hot as the previous year with temperatures hitting over 50 degrees for the majority of the time between July and September. Following the success of the ice deliveries the previous year we were once again able to fundraise to be able to provide 3 months of daily ice deliveries to the shelter to help keep the dogs cool and comfortable.



Supply Project

Other than an initial few weeks at the beginning of the pandemic we have been able to continue shipping supplies to the shelter. We have been able to increase the amount of food and medical supplies with a new shipment every 2 weeks and during this year over 8 tonnes of supplies were shipped. The constant and unwavering support of our followers is what has enabled us to do this and the difference to the dogs in our care has been immeasurable.

Soldier and Companion Animal Rescue and Rehoming Project

The pandemic saw us continue to struggle with the movement of the animals in our Soldier and Companion Animal Rescue and Rehoming project. Airlines changed their regulations, prices increased, booking processes changed and flights were frequently cancelled without notice.

Mo, Susu, Onion and Jango were stranded in Jordan for many months when flights were cancelled time after time. By October 2020 we had booked flights half a dozen times only to have them cancelled at the last minute without any notice at all. Finally it all came together and we were able to bring them home in November 2020.

Malik, Maila, Amira, Rosie, Tangye and Princess Kohlar found themselves unable to leave Iraq despite many months of planning. We were finally able to bring them home to their families in January 2021.

Rick and Morty of DRC were the worst affected in regards to travel. It had taken months of planning to arrange for them to be transported to Uganda where they would undergo the required blood tests etc for UK entry but the pandemic meant that the border closed for almost a year and they were unable to leave the UN camp they were on. As of June 2021 they are still in DRC but we are hopeful they will be able to move soon.

Volunteers and Supporters

War Paws recognises that the impact of our growing network of volunteers and supporters has on our ability to operate. Without our network of volunteers and supporters we simply would not be able to carry on.

Volunteers and supporters are an integral part of our mission. The pandemic has meant that we have been unable to continue our Iraq volunteer program but we hope to resume this in the coming year. Despite the pandemic our volunteer and supporter base has grown significantly during this period and we hope that next year we will be able to achieve more than ever before for the welfare of the forgotten animals of war.

Declarations

The Trustees declare that they have approved the trustees report above.

Signed on behalf of the Charity's Trustees

Signature(s)  Name S. BALDWIN

Independent Examiner’s Report to the Trustees of War Paws Limited

I report to the trustees on my examination of the accounts of the above charity (“the Trust”) for the year ended 30/06/2021.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (“the Act”).

I report in respect of my examination of the Trust’s accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner’s statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a ‘true and fair’ view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr S R Flynn FCCA

172 Warwick Road

Banbury

Oxfordshire

OX16 2AP

Date: 31/03/2022

Charities Commission SOFA Report as at 30/06/2021

	Unrestricted Funds	Restricted Income Funds	Total Funds	Prior Year Funds
Income & Endowments from:				
Donations and Legacies	111,654	19,226	130,879	143,737
Charitable Activities	0	0	0	0
Other trading activities	5,312	0	5,312	8,161
Investments	14	0	14	235
Separate material item of income	0	0	0	0
Other	0	0	0	0
Total	116,980	19,226	136,205	152,133
Expenditure on:				
Raising Funds	33	0	33	599
Charitable Activities	118,705	19,226	137,931	106,889
Separate material item of expense	0	0	0	0
Other	406	7,582	7,988	7,582
Total	119,144	26,808	145,952	115,070
Net Income / Expenditure	(2,165)	(7,583)	(9,747)	37,063
Extraordinary items	0	0	0	0
Transfers between finds	0	0	0	0
Net Movement in Funds	(2,165)	(7,583)	(9,747)	37,063
Reconciliation of funds				
Total Funds brought forward	36,082	15,164	51,246	
Total Funds carried forward	33,918	7,582	41,499	

Charity No. 1168239 War Paws Limited
Income & Expenditure Report

Year Ending 30th June 2021

	Unrestricted	Restricted	Total	Prior Year
Donations & Legacies				
Donations Received	111,153	0	111,153	95,433
Grants Received	501	19,226	19,726	48,303
	111,654	19,226	130,879	143,737
Other Trading Activities				
Fundraising Income	3,496	0	3,496	5,345
Sponsorship Income	0	0	0	1,444
General Sales	1,816	0	1,816	1,372
	5,312	0	5,312	8,161
Receipts from Investments				
Interest Received	14	0	14	235
	14	0	14	235
Total Income	116,980	19,226	136,205	152,133
Expenditure				
Raising Funds				
Fundraising Costs	33	0	33	599
	33	0	33	599
Charitable Activities				
Shelter Project Costs	59,347	13,194	72,541	31,223
Rescue Costs	35,943	0	35,943	50,660
Vet Clinic Costs	7,114	6,032	13,146	0
UK Salaries & Wages	5,771	0	5,771	13,277
Office / General Expenses	2,337	0	2,337	1,898
Merchandise Costs	1,816	0	1,816	536
IT Costs	1,504	0	1,504	714
General Insurance	1,425	0	1,425	0
Printing Postage & Stationary	1,375	0	1,375	109
Bank Charges	1,274	0	1,274	1,034
Audit & Accountancy	600	0	600	663
Travel and Accommodation	200	0	200	5,472
Subsistence Costs	0	0	0	1,304
Other	406	0	406	0
	119,111	19,226	138,337	106,890
Depreciation				
Depreciation	0	7,582	7,582	7,582
Total Expenditure	119,144	26,808	145,952	115,071
Total Surplus / (Deficit)	(2,164)	(7,582)	(9,747)	37,062

Charity no. 1168239 War Paws Limited

Charities Commission Balance Sheet as at 30/06/2021

	Unrestricted Funds	Restricted Income Funds	Total Funds	Prior Year Funds
Fixed Assets				
Tangible Assets	0	7,582	7,582	15,164
Intangible Assets	0	0	0	0
Investments	0	0	0	0
Total	0	7,582	7,582	15,164
Current Assets				
Stock	1,048	0	1,048	0
Debtors	2,182	0	2,182	3,108
Investments	0	0	0	0
Cash	51,037	0	51,037	32,974
Total	54,267	0	54,267	36,082
Creditors: Amounts falling due within 1 year	350	0	350	0
Net Current Assets	53,917	0	53,917	36,082
Total Assets less current liabilities	53,917	7,582	61,499	51,246
Creditors: Amounts falling due after 1 year	20,000	0	20,000	0
Total Net Assets	33,917	7,582	41,499	51,246
Funds of the Charity				
Restricted Income Funds	0	7,582	7,582	15,164
Unrestricted Funds	33,917	0	33,917	36,082
	33,917	7,582	41,499	51,246

	Signature	Print Name	Date
Signed by one or two trustees on behalf of all trustees			15/4/22

S. Baldwin

S. BALDWIN

Charity no. 1168239 War Paws Limited

Year to 30/06/2021

Charities Commission Movement of Funds Report.

Fund	Funds brought forward	Income	Expenditure	Transfers	Gains & Losses	Funds Carried Forward
Restricted Fund	15,164	19,226	26,808	0	0	7,582
Unrestricted Fund	36,082	116,980	118,754	0	390	33,918
Total	51,246	136,206	145,562	0	390	41,500

Charity no. 1168239 War Paws Limited

Charities Commission Statement of Cashflows to 30/06/2021

	Total Funds	Prior Year Funds
Cash Flows from Operating Activities		
<i>Net Cash flow from Operating Activities</i>	(1,951)	41,302
Cash Flows from Investing Activities		
Dividends, Interest, Rents from Investments	14	235
Purchase of Property, Plant & Equipment	0	(22,746)
<i>Net Cash Flow from Investing Activities</i>	14	(22,511)
Cash Flows from Financing Activities		
<i>Net Cash Flow from Financing Activities</i>	20,000	0
Change in Cash & Cash equivalents in the reporting period	18,063	18,791
Cash & Cash equivalents at the beginning of the reporting period	32,974	14,183
Cash & Cash equivalents at the end of the reporting period	51,037	32,974

Reconciliation of net income / expenditure to net cash flow from operating activities

Net Income / Expenditure for the reporting period	(9,747)	37,063
Adjustments for:		
Depreciation	7,582	7,582
Dividends, Interest, Rents from Investments	(14)	(235)
(Increase) / Decrease in Debtors	926	(3,108)
Increase / (Decrease) in Creditors / Accruals	350	0
(Increase) / Decrease in Stock	(1,048)	0
<i>Net Cash flow from Operating Activities</i>	(1,951)	41,302

War Paws Limited year ended 30/06/2021

Financial Summary

- For the year to 30/06/2021, the charity made a deficit of £9.7k. As a result, the charity's funds fell from 51.2k to **41.5k**

- The charity received income of 136k in the year (152k in 2020). While donations increased by 16k, grant income fell by 29k. There was also 2k less fundraising income.

- Expenditure incurred by the charity was 146k in the year (115k in 2020). This was mainly due to higher spending on Shelter costs and Vet Clinic Costs.

- The 41.5k of funds held by the charity at 30/06/2021 is approximately made up of:
 - Bank and Cash (51k)
 - Merchandise Stock (1k)
 - Construction work on the Shelter – to be depreciated next year (7k)
 - Gift Aid Receivable (2k)
 - Offset by a (20k) bank loan the charity took out in the financial year

- The charity anticipates paying back the bank loan during 2022, and it has the funds to do so.

- The charity anticipates selling all Merchandise stock during the following year and it will make a claim to HMRC for the Gift Aid it is due to collect

Notes to the financial statements for the year ending 30/06/2021

1.) Accounting Policies

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

2.) Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

3.) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

Expenditure on raising funds includes all expenditure incurred by the Group to raise funds for its charitable purposes and includes costs of all fundraising activities events.

Expenditure on charitable activities is incurred directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

4.) Taxation

The charity is exempt from tax on its charitable activities.

5.) Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

During the year, War Paws received 3 grants totalling £34k which were provided for restricted purposes. All of these funds were spent by the charity in the period. Part of the money (£23k) was spent on shelter improvements (see note 7 below)

6.) Related Part Transactions

There were no related party transactions for the year ended 30/06/2021.

7.) Tangible Fixed Assets

During the year, War Paws improved the condition of the shelter by laying concrete on the grounds and upgrading the existing kennels. This work cost approximately £23k and it is estimated that the benefit of this work will be felt over 3 years.

Depreciation has been charged accordingly at 33% on a straight line basis:

Cost at 01/07/19	0
Expenditure during year	22,746
Cost at 30/06/20	22,746
Cost at 30/06/21	22,746

Accumulated Dep'n at 01/07/19 0

Dep'n charge for the year 7,582

Accumulated Dep'n at 30/06/20 7,582

Dep'n charge for the year 7,582

Accumulated Dep'n at 30/06/21 15,164

Net Book Value at 30/06/20 15,164

Net Book Value at 30/06/21 7,582

8.) Debtors

At 30/06/2021, War Paws was due £2,182 in respect of gift aid on donations made to it in the previous year. This will be formally claimed from HMRC after the year end. The above amount is included in Donations received for the year.