

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

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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.

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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 tough and 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

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

Dep'n charge for the year	7,582
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Accumulated Dep'n at 30/06/21 15,164

Net Book Value at 30/06/20	15,164
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Net Book Value at 30/06/21	7,582
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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.