

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.

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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.



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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.



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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

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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.

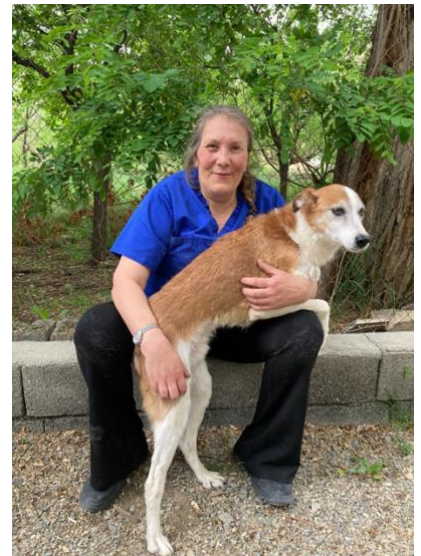
Following the evacuation of 286 animals KSAR decided to stay on in Kabul and provide care for the animals that had not been able to travel and many animals that were in need on the streets of Kabul. Their incredible work continues.



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.



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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.



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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 slatted 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.

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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.



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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
Edlington
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			<u>284,617</u>		<u>41,499</u>
Creditors: amounts falling due after more than one year	16		(12,000)		-
Net assets			<u><u>272,617</u></u>		<u><u>41,499</u></u>
Income funds					
Restricted funds			117,390		7,582
Unrestricted funds			155,227		33,917
			<u><u>272,617</u></u>		<u><u>41,499</u></u>

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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	<u>4,369</u>	<u>1,816</u>

5 Other trading activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Fundraising events	<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>
	-	33
	<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
		<u> </u>	<u> </u>
	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
		<u> </u>	<u> </u>
	At 30 June 2022	22,746	37,746
		<u> </u>	<u> </u>
	Depreciation and impairment		
	At 1 July 2021	15,164	15,164
	Depreciation charged in the year	7,582	7,582
		<u> </u>	<u> </u>
	At 30 June 2022	22,746	22,746
		<u> </u>	<u> </u>
	Carrying amount		
	At 30 June 2022	- 15,000	15,000
		<u> </u>	<u> </u>
	At 30 June 2021	7,582	7,582
		<u> </u>	<u> </u>
12	Stocks		
		2022	2021
		£	£
	Finished goods and goods for resale	1,063	1,048
		<u> </u>	<u> </u>
13	Debtors		
		2022	2021
	Amounts falling due within one year:	£	£
	Other debtors	30,898	2,182
		<u> </u>	<u> </u>

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> </u>
Payable within one year		-	20,000
		<u> </u>	<u> </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> </u>	<u> </u>
		3,800	20,350
		<u> </u>	<u> </u>
16 Creditors: amounts falling due after more than one year		2022	2021
	Notes	£	£
Deferred income	17	12,000	-
		<u> </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> </u>	<u> </u>
		15,000	-
		<u> </u>	<u> </u>
Movements in the year:			
Deferred income at 1 July 2021		-	-
Resources deferred in the year		15,000	-
		<u> </u>	<u> </u>
Deferred income at 30 June 2022		15,000	-
		<u> </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).