

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.



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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

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 finds		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	

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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

	Signature	Print Name	Date
Signed by one Trustee on behalf of all trustees	 <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.

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
	<u>309,603</u>	<u>23,586</u>	<u>333,188</u>	<u>333,939</u>

* 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
	<u>4,207</u>	<u>9,196</u>

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

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