



TRUSTEES' ANNUAL REPORT 2024

INTRODUCTION

Period covered: From 1st Jan to 31st Dec 2024

Charity name: International Companion Animal Management Coalition (ICAM)

Charity registration number: 1192921

Charity address: 4 Westcroft, Comberton, Cambridge, CB23 7EJ, UK

ICAM is a Charitable Incorporated Organisation (CIO) Association. As an association, ICAM is governed by an 'Association' model constitution with voting members other than its charitable trustees. Our members are core to ICAM, representing our combined knowledge and expertise in companion animal population management and providing strategic direction to our organisation. We benefited from seven voting members in 2024 and two non-voting members.

OBJECTIVES AND ACTIVITIES

The objects of ICAM are:

1. The advancement of animal welfare through the promotion of humane methods of managing populations of companion animals, particularly but not exclusively dogs and cats, to the public and those with responsibility for the control of these populations, to prevent cruelty and suffering among animals for the public benefit.
2. To advance education for the public benefit in the management of companion animal populations by providing research, information and guidance.

Our main activity in 2024 to address the promotion of humane methods of managing populations of companion animals has been the launch of the Positive Cities initiative to celebrate those cities that have engaged in humane management and exploring the contribution dog population management can make to economic development and human rights through university partnerships. By establishing the link between a positive dog-human relationship and these different areas of the Sustainable Development Goals, we aim to increase the political



interest and investment in humane dog population management. Hence achieving public benefit by preventing cruelty and suffering among unmanaged or cruelly managed companion animals.

Our main activities to advance education for the public benefit in the management of companion animal populations has been launching our new mode of engagement – ICAM Conversations – encouraging new learners of our three online courses in dog population management and running our second virtual international conference. These activities attracted global interest from a wide range of countries (our conference attracted registrations from 121 countries and learners on our courses are from 83 countries). Our 2 newest online courses provide a curated and engaging journey through our guidance on dog population management, designed to suit implementers and policy makers. Our virtual conference provided a rare platform for the dissemination of learnings in dog and cat population management; we showcased the work of 41 speakers, presenting their work in 16 different countries, as well as regional as global perspectives. We have also continued to support and disseminate our freely available street survey tool for dogs and cats: [Talea](#). By making the measurement of roaming dog and cat populations more accessible, we have enabled evidence-based design, monitoring and evaluation of humane management interventions. Hence supporting organisations and governments to achieve more effective humane management of animal populations.

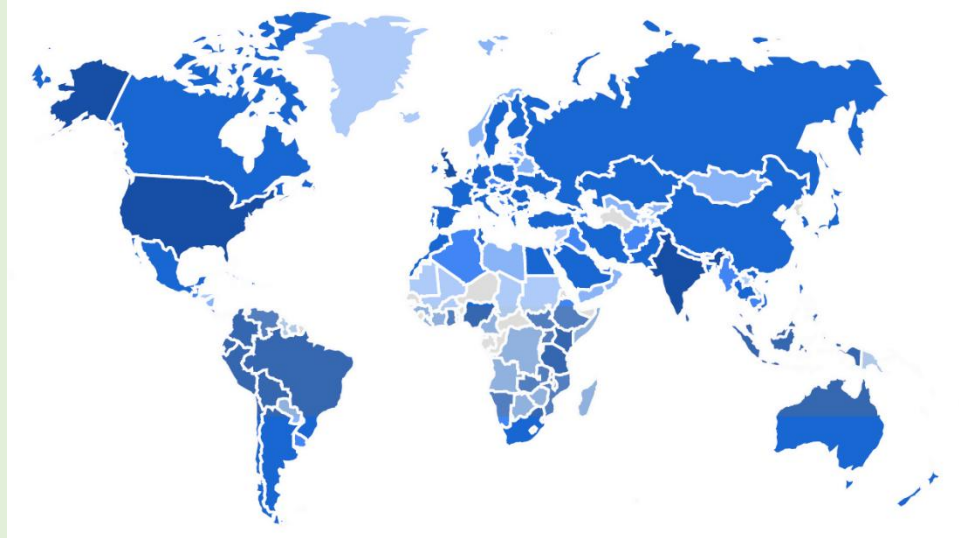
Our 2 core guidance documents (DPM guide and M&E guide) are now both available in 9 languages. Our 2 newest online courses (Implementing DPM and DPM for Policymakers) have been machine translated into 7 additional languages and are undergoing professional translator checks ready for launch in early 2025.

Public benefit statement: In setting ICAM’s objectives and planning activities, our trustees have shown due regard for, and given careful consideration to, the Charity Commission’s public benefit guidance.

To achieve our charitable purposes, ICAM has established 6 strategic objectives. The following outlines our activities and achievements under each of these objectives in 2024:

Strategic objective	Activities and achievements in 2024
1. To establish ICAM as a robust and sustainable organisation that fulfils member expectations.	Engaged our 9 members in 1 virtual conference, 3 virtual members meetings and one in-person with full member attendance. Utilised our ICAM website as our principal resource hub and outreach mode: 23K users in 2024 (vs 21K in 2023), 14K of the visitors came to our virtual conference page (vs 10K in 2023). There was a wide geographic spread with 129 (vs 118 in 2023 and 97 in 2022) countries with at least 10 users (max 5,128 users in USA), top 10 countries - United States, UK, India, Turkiye, Australia, Canada, Brazil, China, Philippines and Germany.

Figure 1 - Website user locations in 2024



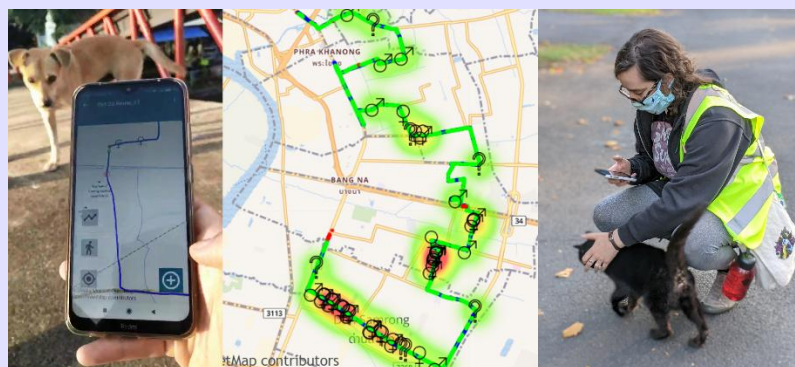
Continued to build and refine functions, policies, and procedures necessary for a registered charity, including successful completion of our 3rd independent financial review and submission of our 3rd annual report to the Charity Commission.

2. Increase the use of street surveys to establish change in key indicators relating to effective D/CPM, as outlined in 'Are we making a difference?'

Talea continues to be improved and performance maintained, keeping pace with changes in device operating systems and associated software. In 2024, the original developer of Talea created a new iOS version of the app, which will be ready for testing and then launch in 2025.

By the end of 2024, 336 projects (this is approximately the same as the number of organisations) had been set-up on Talea web, of these 79 projects are using Talea for surveying. Over 4,000 surveys have now been completed, 1551 of these in 2024, in 46 countries.

The Talea webinar in March 2022 on the use of Talea for surveying dogs and cats attracted 260 registrations from 63 different countries – this webinar is available on our ICAM website and is recommended as an introduction to Talea for potential users – it attracted 251 users in 2024.



3. Veterinary capacity for competent neutering of dogs and cats matches the humane population

Activities under this objective have not progressed. A new WSAVA committee was formed in 2021 called 'reproduction control' to write reproduction control guidelines in collaboration with the 'animal wellness and welfare' committee (Chaired by Nat Lee in 2024, ICAM member representative), however the level of collaboration was not as close as expected.

The guidelines were published in 2024 – the section describing reproduction control for population management was poorly written and

management needs	received a lot of criticism – we wrote to WSAVA with a summary of ICAM member’s concerns. WSAVA have agreed that this chapter needs to be rewritten and will be publishing an amendment in 2025 – they have asked for ICAM involvement in the rewriting.
4. WOAHA standards are accurate and accessible to national governments, plus supported by tools that allow them to monitor their progress towards compliance at national and local level	WOAHA chapter 7.7 adopted by their members in May 2022 providing a humane and evidence-based standard for DPM with strong overlap with ICAM DPM guide. When developing our DPM courses, we ensured consistency with this standard and, where appropriate, referenced and quoted the WOAHA text in our course content – this supported our request for labelling by WOAHA that was agreed in principle in 2024.
5. Importance of cat and dog population management is recognised within global priorities / Mainstreaming cat and dog population management within global framework (SDGs)	Positive Cities is launched with 3 beacon cities signed up and campaign assets created (website, logo, key messages, physical event assets). Launch event “Paws for Progress” at World Urban Forum 12 successful, with full capacity audience - one of only a handful of events to do so among approximately 600 sessions. Advocacy toolkit complete and in design phase, will be launched in Q1 2024. Strategic relationships built in 2024: Established promising dialog with Metropolis about delivering a series of global workshops for cities on humane population management. Initiated contacts with influential organisations including Bloomberg Cities, Commonwealth Local Government Forum, and UN-Habitat Africa about potential collaborations. Made substantial progress in developing a sponsorship relationship with Mars, with discussions now at an advanced stage although not yet finalised. Positive engagement with UAR providing a consistent and objective voice for dog welfare and population management, outputs include: - ICAM Director (Dr Elly Hiby) was invited speaker at the Rabies in Asia and Pacific meeting in July 2024 – title ‘Dog Population Management contribution to rabies control in the Asia Pacific region’. - ICAM has been invited by UAR to propose a new working group on dog population management in 2025, to establish a wider position within the forum and provide communication materials on DPM to be used by members. Social cost benefit of DPM scoping review completed and will be published Q1 2025 – finding was that there are very few published examples of cost-benefit analysis of DPM. Submitted datasets for analysis by Zurich economics team were all weak in different areas – working with organisations that submitted data to fill gaps. Updated review of evidence that children are at risk of harmful effects if witnessing violence towards animals is drafted, submission to journal in Q1 2025.
6. ICAM and ICAM member tools are	Conducted our second virtual (5th in the series, first 3 had been in-person, 2 nd was our first virtual) international conference on dog and cat population management over 5 days in June 2024, with 1733 from 121 countries (2023

recognised and utilised to improve cat and dog population management practice globally	conference: 1798 registrations from 133 countries) and presentations 41 speakers from 16 countries, plus regional/global perspectives. Evaluation survey reported Net Promoters Score of 84 (same for speakers and attendees). All for £2.7K, thanks to Zoom support from ICatCare. Our 3 DPM courses on Talent learning management system (https://icam.talentlms.com/) have attracted 418 registered learners from 83 different countries in 18 months (launched in June 2023, 169 learners from 57 countries in the last 6 months of 2023): Implementing DPM is the most popular course and has the highest completion rate (37%). We secured agreement with WOAHA on content wording and have updated the English course content – courses are now being translated into 7 additional languages, aimed to be complete and available online by end Q1 2025. We are in discussion with WOAHA on how these courses will be accessible to their learners – on their WOAHA platform or linked to ours. Launched ICAM Conversations with 3 events in 2024 (RPO, Dog CNVR in Asia, Cat TNR in Europe) – all over subscribed – report resulting from each Conversation shared with attendees. In 2025 we will develop this mode of engagement to reach a wider audience.
---	---

FINANCIAL REVIEW

ICAM's principal source of funding is its membership, either through the payment of annual membership fees (8,000 GBP in 2024, increasing to 10,000 GBP in 2025) or through grants (3 grants in total from ICAM members - 2 grants provided by World Animal Protection and 1 grant supported by both Battersea and Dogs Trust).

In 2024, we exceeded the threshold (250K) for payments/receipts accounting and are now accounting under the accruals basis. Updating our 2024 accounts to an accruals basis required the following adjustments:

- Accruing Jan 2024 expenditure that related to expenses in 2023 back to 2023 (e.g. payments to consultancy time spent in Dec 2023), and accruing Jan 2025 expenditure that related to expenses in 2024 into our 2024 accounts (e.g. HMRC payroll expenses paid in Jan 2025 that related to employment in 2024).
- Identifying payments made in 2023 that were pre-payments of services relating to (at least in part) activities in 2024, and the same in 2024, identifying payments in 2024 relating to services that related to 2025 (e.g. Talent LMS subscription that runs July 2024 to July 2025).

Progress on our advocacy strategic objective improved dramatically in 2024 with the recruitment of our Director of Advocacy, leading to expenditure in 2024 that utilised previous year's underspend of the World Animal Protection grant allocated for advocacy work. We end 2024 with 50K remaining of this restricted grant and a further 57K to receive in 2025 – the final year of this 5-year World Animal Protection grant - all of which is planned for expenditure in 2025.

The World Animal Protection grant that supports the development of our DPM online courses also ends in 2025. This grant is currently overspent by just under 1K, as the cost of translating the foundational ICAM guides (DPM and M&E) was not included in the original budget. In 2025, we will complete translation and launch of the courses in 7 further languages, leading to a final proposed overspend of 21K. We will transfer from our unrestricted funds to cover this overspend.

We end 2024 with 2% overspend on cash expenditure compared to our 2024 budget, due to greater costs of holding our first advocacy event at the World Urban Forum than were budgeted.

Our cash position is 412,526 GBP at the end of 2024 reflects receipt of the new 'Global Enablers Grant' at the end of Dec 2024, this is to support our expenditure under this grant in 2025.

Our reserve policy is to maintain an Operating Reserve fund equal to 3 months of average operating costs; in 2024 this equated to 24K, in 2025 this will increase to 43K.

Our unrestricted funding from membership fees has not increased at the same rate as our restricted grant funding, however, our core costs have increased significantly over the years. To sustain our growth and support our delivery of restricted grants, we need to increase our unrestricted funding in future years. This will be helped by a modest increase in membership fees in line with inflation over the last 4 years since the membership fee was first introduced in 2020 (8K to 10K). We also propose to expand our membership to increase income and knowledge input from a greater number of members.

OUR TRUSTEES

Our first trustees are long-term representatives of ICAM member organisations and know our organisations very well from its pre-charity registration days. They volunteered to govern ICAM into its next stage of charity registration and subsequent development into a robust and sustainable organisation. The trustees declare that they have approved the trustees' report above.

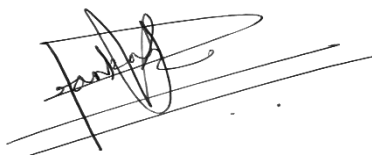
Full name

Signature

Date

Pankaj KC (Chairperson)

7 May 2025

A handwritten signature in black ink, appearing to be 'Pankaj KC', written over two horizontal lines.

Kate Nattrass Atema

7 May 2025

A handwritten signature in black ink, appearing to be 'Kate Nattrass Atema', written in a cursive style.

Alexandra Hammond-Seaman

7 May 2025

A handwritten signature in black ink, appearing to be 'Alexandra Hammond-Seaman', written in a cursive style.

Paul Marvell

7 May 2025

A handwritten signature in black ink, appearing to be 'Paul Marvell', written in a cursive style.



CHARITY COMMISSION
FOR ENGLAND AND WALES

The International Companion Animal Management Coalition			Charity No (if any)	1192921	
Annual accounts for the period					
Period start date	01/01/2024	To	Period end date	31/12/2024	

Section A

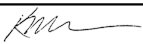
Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	56,000	375,803	-	431,803	121,193
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	56,000	375,803	-	431,803	121,193
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	50,022	125,513	-	175,535	100,966
Separate material item of expense	S10	-	-	-	-	-
Other	S11	11,127	7,723	-	18,850	9,167
Total	S12	61,149	133,236	-	194,385	110,133
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	- 5,149	242,567	-	237,418	11,060
Net income/(expenditure) Extraordinary items	S14	-	-	-	-	-
Transfers between funds	S15	- 5,149	242,567	-	237,418	11,060
Other recognised gains/(losses):	S16	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S17	- 893	893	-	-	-
Other gains/(losses)	S18	-	-	-	-	-
Net movement in funds	S19	-	-	-	-	-
Reconciliation of funds:						
Total funds brought forward	S20	- 6,042	243,460	-	237,418	11,060
Total funds carried forward	S21	46,259	117,350	-	163,609	152,549
	S22	40,217	360,810	-	401,027	163,609

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	279	2,810	-	3,089	872
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	44,681	367,845	-	412,526	166,057
Total current assets		B10	44,960	370,655	-	415,615	166,929
Creditors: amounts falling due within one year	(Note 20)	B11	4,743	9,845	-	14,588	3,320
Net current assets/(liabilities)		B12	40,217	360,810	-	401,027	163,609
Total assets less current liabilities		B13	40,217	360,810	-	401,027	163,609
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	40,217	360,810	-	401,027	163,609
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	360,810	-	360,810	117,350
Unrestricted funds		B19	40,217	-	-	40,217	46,259
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	40,217	360,810	-	401,027	163,609

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Kathryn Nattrass Atema	7/May/2025
	Paul Marvell	7/May/2025

Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.2.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	Accounts were previously prepared under the receipts and payments basis. In 2024 the accounts have been prepared under the accruals basis (FRS 102) and as such the 2023 comparatives have been restated.
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	The charity has now exceeded the threshold to prepare accounts under the CC16a receipts and payments reporting basis. These accounts prepared under the accruals basis provide the information as required under the charities SORP and FRS 102.

<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	See note 2
--	------------

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	☐	* -Tick as appropriate
No*	☒	

Please disclose:

<i>(i) the nature of any changes;</i>	No changes
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	No changes
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	No changes

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☐	

Please disclose:

<i>(i) the nature of the prior period error;</i>	None
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	None
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	None

Note 2**Accounting policies**

Please complete this note when first reporting under FRS 102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Accounts were previously prepared under the receipts and payments basis. In 2024 the accounts have been prepared under the accruals basis (FRS 102) and as such the 2023 comparatives have been restated.

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated	152,548	166,057
Adjustments:		
Prepayments	-	872
Accruals	-	3,320
Fund balance as restated	<u>152,548</u>	<u>163,609</u>

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	13,509
Adjustments:	
Prepayments	872
Accruals	- 3,320
Previous period net income/(expenditure) as restated	<u>11,061</u>

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐												
Yes	No	N/a																		
☒	☐	☐																		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐												
Yes	No	N/a																		
☒	☐	☐																		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐												
Yes	No	N/a																		
☒	☐	☐																		
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒	Yes	No	N/a	☐	☐	☒						
Yes	No	N/a																		
☐	☐	☒																		
Yes	No	N/a																		
☐	☐	☒																		
Government grants	The charity has received government grants in the reporting period	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒												
Yes	No	N/a																		
☐	☐	☒																		
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒												
Yes	No	N/a																		
☐	☐	☒																		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒												
Yes	No	N/a																		
☐	☐	☒																		
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒	Yes	No	N/a	☐	☐	☒	Yes	No	N/a	☐	☐	☒
Yes	No	N/a																		
☐	☐	☒																		
Yes	No	N/a																		
☐	☐	☒																		
Yes	No	N/a																		
☐	☐	☒																		
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒	Yes	No	N/a	☐	☐	☒						
Yes	No	N/a																		
☐	☐	☒																		
Yes	No	N/a																		
☐	☐	☒																		

Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		☒	☐	☐
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		☐	☐	☒
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		☐	☐	☒
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		☒	☐	☐
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		☐	☐	☒
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		☐	☐	☒
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		☐	☐	☒

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		☒	☐	☐
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		☐	☐	☒
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		☒	☐	☐
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		☐	☐	☒
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		☐	☐	☒
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		☐	☐	☒
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		☐	☐	☒
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		☒	☐	☐
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		☐	☐	☒
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		☐	☐	☒

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	
	They are valued at cost.	Yes No N/a
		☐ ☐ ☒
	The depreciation rates and methods used are disclosed in note 9.2.	

Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
		☐	☐	☒
	They are valued at cost.	Yes	No	N/a
		☐	☐	☒
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		☐	☐	☒
	They are valued at cost.	Yes	No	N/a
		☐	☐	☒
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		☐	☐	☒
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		☐	☐	☒
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		☐	☐	☒
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		☐	☐	☒
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		☐	☐	☒
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		☒	☐	☐
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		☐	☐	☒
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		☐	☐	☒

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**



Note 3

Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	General grants provided by government/other charities	-	375,803	-	375,803	65,193
	Membership subscriptions and sponsorships which are in substance donations	56,000	-	-	56,000	56,000
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	56,000	375,803	-	431,803	121,193
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other:		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		56,000	375,803	-	431,803	121,193

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

WAP advocacy grant - £57,488
WAP DPM course grant - £7,705

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

N/A

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

£310,610 (2023: £nil) included in general grants relating to Global Enablers grant

Section C
Notes to the accounts
(cont)
Note 6
Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
Expenditure on raising funds:								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Direct consultant expenditure	50,022	8,678	-	58,700	41,578	40,020	-	81,598
Grants	-	24,500	-	24,500	-	-	-	-
Direct grant related expenditure	-	38,199	-	38,199	-	6,914	-	6,914
Direct event expenditure	-	10,938	-	10,938	-	-	-	-
Direct other expenditure	-	1,625	-	1,625	3,458	8,996	-	12,454
Employee costs	-	41,573	-	41,573	-	-	-	-
Total expenditure on charitable activities	50,022	125,513	-	175,535	45,036	55,930	-	100,966
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Membership expenditure	251	-	-	251	164	-	-	164
Zoom & website	3,566	-	-	3,566	1,345	-	-	1,345
Professional fees	5,903	-	-	5,903	3,329	-	-	3,329
Bank charges	72	-	-	72	72	-	-	72
Other	867	-	-	867	1,790	2,467	-	4,257
Travel	468	7,723	-	8,191	-	-	-	-
Total other expenditure	11,127	7,723	-	18,850	6,700	2,467	-	9,167
TOTAL EXPENDITURE	61,149	133,236	-	194,385	51,736	58,397	-	110,133

Section C**Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
600	600
-	-
-	-
-	-

Note 11 **Paid employees**
Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	40,692	-
Social security costs	-	-
Pension costs (defined contribution scheme)	881	
Other employee benefits	-	-
Total staff costs	41,573	-

This year:

N/A

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

N/A

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	1	-
Governance	-	-
Other	-	-
Total	1	-

Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 *Please complete this note if a defined contribution pension scheme is operated.*

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	881	-

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

All allocated to restricted since the employee works solely on restricted funding activities.	N/A
---	-----

12.2 *Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

N/A

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different

N/A

12.3 *Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

N/A

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

N/A

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Dog population management (WAP advocacy grant)	22,500	2,000	-	24,500
Total	22,500	2,000	-	24,500

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

<i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i>		
	No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
University of Zurich	Social cost benefit analysis of dog population	22,500
		-
Total grants to institutions in reporting period		22,500
Other unanalysed grants		-
TOTAL GRANTS PAID		22,500

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
None	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
None		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Section C	Notes to the accounts	(cont)
-----------	-----------------------	--------

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
3,089	872
-	-
Total 3,089	872

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Accruals and deferred income	6,151	3,320	-	-
Taxation and social security	4,768	-	-	-
Other creditors	3,669	-	-	-
Total	14,588	3,320	-	-

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 24 **Cash at bank and in hand**

Cash at bank and on hand
Other
Total

This year £	Last year £
412,526	166,057
-	-
412,526	166,057

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
WAP advocacy grant	R	Dog population management advocacy for the benefit of sustainable development and animal welfare.	114,277	57,488	- 121,565	-	-	50,200
WAP DPM online grant	R	Dog population management online platform for the benefit of sustainable development and animal welfare.	3,073	7,705	- 11,671	893	-	-
Global Enablers grant	R	Leveraging science and data to build professionalism and evidence, advocating for policy changes to ensure sustainability, and providing practical training to implement effective solutions within organisations	-	310,610	-	-	-	310,610
General reserve	U	To provide funds if there is a deficit	46,259	56,000	- 61,149	- 893	-	40,217
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			163,609	431,803	- 194,385	-	-	401,027

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
WAP advocacy grant	R	Dog population management advocacy for the benefit of sustainable development and animal welfare.	100,591	57,488	- 43,802	-	-	114,277
WAP DPM online grant	R	Dog population management online platform for the benefit of sustainable development and animal welfare.	9,963	7,705	- 14,595	-	-	3,073
General reserve	U	To provide funds if there is a deficit	41,995	56,000	- 51,736	-	-	46,259
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			152,549	121,193	- 110,133	-	-	163,609

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 27 **Charity funds (cont)**

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Transfer from unrestricted funds to cover overspend on WAP DPM Courses grant	893
Between endowment and restricted funds	N/A	-
Between endowment and unrestricted funds	N/A	-

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	N/A	-
Between endowment and restricted funds	N/A	-
Between endowment and unrestricted funds	N/A	-

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

N/A

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

N/A

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

		-	-	-	-	-
--	--	---	---	---	---	---

Please give details of why remuneration or other employment benefits were paid.

N/A

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

N/A

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

0

0

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.



Section A

Independent Examiner's Report

Report to the trustees

Charity Name

The International Companion Animal Management Coalition

**On accounts for the year
ended**

31 December 2024

**Charity no
(if any)**

1192921

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 12 / 2024.

**Responsibilities and
basis of report**

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

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

**Independent
examiner's statement**

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

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

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

Signed:

Kieren Donnelly

Date:

08/05/2025

Name:

KIEREN DONNELLY ACA FOR AND ON BEHALF OF ORLEIGH FOX

**Relevant professional
qualification(s) or body
(if any):**

Chartered Accountant (ICAEW)

Address:

Orleigh Fox, Chartered Accountants

33A Newleaze, Trowbridge, Wiltshire, BA14 7SD

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.