



TRUSTEES' ANNUAL REPORT 2025

INTRODUCTION

Period covered: From 1st Jan to 31st Dec 2025

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 2025 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.

In 2025, to address the promotion of humane methods of managing populations of companion animals we continued to grow our Positive Cities initiative to celebrate those cities that have engaged in humane management. We developed a new partnership with the cities network, Metropolis, leading to the first peer-learning 'Solutions Lab' with 22 cities attending online and 10 cities gathering in Bangkok for the in-person event. Continuing with our focus on urban development (SDG 11) but also recognising the link between companion animal management and human health (SDG 3), we secured the first-ever reference to animals and One Health in



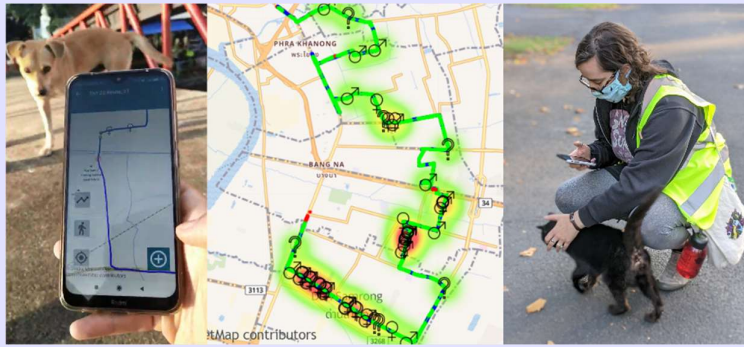
urban policy within a UN Forum of Mayors outcome document. By establishing the link between positive dog- and cat-human relationships and these different areas of the Sustainable Development Goals, we aim to increase the political interest and investment in humane companion animal population management. 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 growing our newest mode of engagement – ICAM Conversations – and successfully delivering the 3rd in our series of virtual international conferences. These activities attracted global interest from a wide range of countries (for example, our 2025 conference attracted registrations from 127 countries). In recognition of the global interest in our subject, in 2025 we invested in professional translation of our 2 dog population management courses and associated supporting guidance material, preparing for launch of these courses in 8 additional languages in Jan 2026. We have also continued to develop our freely available street survey tool for dogs and cats, [Talea](#), by launching an iOS version of the app in June 2025. By enabling free-roaming dog and cat counts, we have supported evidence-based design, monitoring and evaluation of humane management interventions.

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 7 strategic objectives. The following outlines our activities and achievements under each of these objectives in 2025:

Strategic objective	Activities and achievements in 2025
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 2 in-person/virtual hybrid with full member attendance. We established an agreed member expansion plan and co-created a 5-year strategy for 2026-2030. Continued to build and refine functions, policies, and procedures necessary for a registered charity, including successful completion of our 4th independent financial review (including a change to accruals-based accounting) and submission of our 4th 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 June 2025, we launched the iOS version of the app, thanks to the support of experienced Android Talea users who tested the beta iOS app in Q1/2 2026. By the end of 2025, 409 projects (this is approximately the same as the number of organisations) in 60 countries had been set-up on Talea web. Of these, 140 actively collect data from 6272 surveys and a total of 250,000+ sightings of dogs and cats recorded since Talea was launched in 2020. 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 – in 2025, the Talea webpage attracted 1,571 visits and 175 views of the webinar videos.



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

Activities under this objective have not progressed.

WSAVA guidelines were published in 2024 – the section describing reproduction control for population management was poorly written and 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 have asked ICAM to contribute to a new document on reproduction control with a population management focus.

4. National (and large city) governments are able to achieve compliance with WOAHA ch 7.7 standards

LEAP Dog (Logical Evaluation and Action Plan for Dogs) is a framework tool that will support national governments to design national strategies and systems that support humane, evidence-based dog population management programmes. In 2025, the LEAP Dog tool was drafted with support from a core working group - including representatives from GARC, Four Paws, Humane World for Animals, WSAVA and RSPCA - testing and refinement will continue in Q1 2026. Aim to pilot in Q3/4 with 2 countries.

Funding for 2 pilot countries to hold LEAP Dog workshops in 2026 was secured from Mars in 2025.

16 additional resources identified - some are complete tools, but many are 1-page definitions plus context or position statements - for many, an ICAM member has been identified as a suitable expert for co-authoring a draft for wider ICAM approval.

5. Strengthening the why: Importance of cat and dog population management is recognised within global priorities / Mainstreaming cat and dog population management within global framework (SDGs)

Launched our Advocacy toolkit in 4 languages - English, Spanish, French and Chinese. During this reporting period the toolkit resources were downloaded 175 times. Associated workshops designed and delivered at Metropolis Solutions Lab and Asia for Animals conference.

Positive Cities network was expanded to 10 cities. We refined the application process to ensure objective quality assurance - allowing us to decline some cities that had not yet reached sufficient standard according to the stated criteria of a Positive City.

Built a positive working relationship with the cities network, Metropolis, leading to a peer-learning ‘Solutions Lab’ for 22 cities online and 10 cities represented in-person at the Bangkok based event, including an opening presentation by BMA Deputy Governor and site visit to SDF’s mobile clinic project and Talea training.

Secured the first-ever reference to animals in urban policy within a UN Forum of Mayors outcome document, achieving unanimous

adoption of One Health language that recognises the interconnection between human, animal, and environmental health.

As an active member of the United Against Rabies (UAR) Forum, ICAM led on the production of guidelines for dog population estimation. Also presented the annual UAR meeting on ‘Dog population management (DPM) and the Positive Cities initiative’, keeping discussions on DPM within the rabies community active and increasing support for managing populations in addition to only mass vaccination.

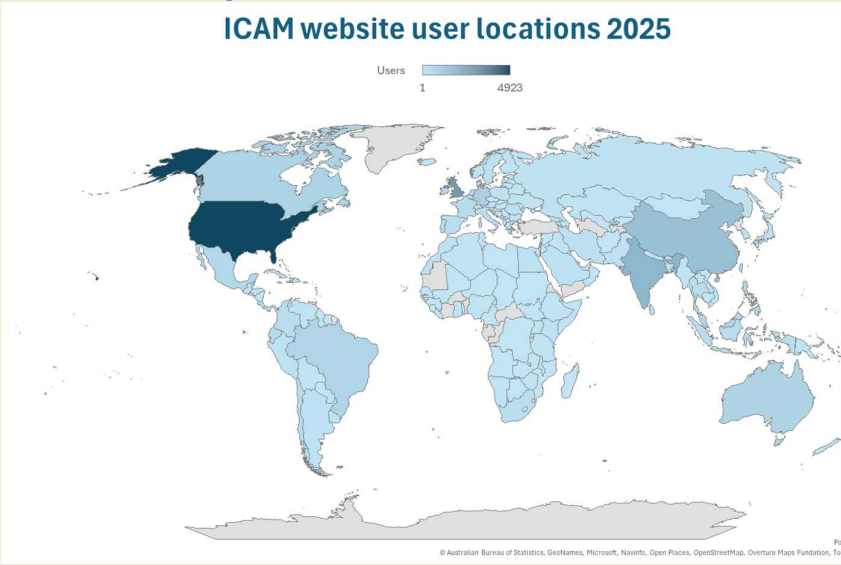
Chaired a review of Morocco’s draft Law 19.25 by a IAPWC collated working group. This was submitted to the Moroccan Government through FIFA, and we await the next stage of the legislative process to assess the impact.

Provided DPM input to an external review of Sri Lanka’s national rabies strategy, alongside WHO, WOA, Mission Rabies, etc. Paving the way for later introduction of the LEAP Dog tool.

6. ICAM and ICAM member tools are recognised and utilised to improve cat and dog population management practice globally

Utilised our ICAM website as our principal resource hub, with outreach now predominantly delivered through social media (see below). There were 21,238 website users in 2025 (vs 23K in 2024). 5.5K of the visitors came to our virtual conference page (vs 14K in 2024). There was a wide geographic spread of website visitors, with 115 (vs 129 in 2024) countries with at least 10 users (max 4923 users in USA), top 10 countries - United States, United Kingdom, India China, Germany, Canada, Australia, Brazil, Mexico, Philippines.

Figure 1 - Website user locations in 2025
ICAM website user locations 2025



Social media: In 2025, ICAM achieved measurable growth across all social media platforms, adding a total of 1,888 new followers. LinkedIn is our strongest and fastest-growing platform with an increase of 1,164 followers in 2025.

Facebook continued to show steady but more moderate growth in 2025, with 487 new followers. Given the platform’s maturity and changing user behaviour, this level of growth is consistent with sector norms and indicates a stable, engaged audience rather than rapid expansion.

Instagram is still a relatively small channel for us, but it demonstrated the highest proportional growth, increasing by 237 followers during the year.

We maintained a presence on X (formerly Twitter) during 2025, with the account reaching 365 followers by year end. We also established a presence on Bluesky as an emerging social media platform. By the end of the year, the account had 21 followers, reflecting its early-stage status and the platform's developing user base.

Following the consolidation from HubSpot to Mailchimp in March 2025, ICAM's mailing list has grown steadily through organic sign-ups. Between 18 March and year end, 950 new contacts were added, increasing the audience from 1,219 to 2,169 subscribers.

Conducted our 3rd virtual (6th in the series, first 3 had been in-person) international conference on dog and cat population management over 5 days in June 2025. This involved 42 speakers from 21 countries, plus regional/global perspectives. We attracted 1635 registrations from 127 countries, with 697 live attendees. Recorded conference sessions were uploaded to Youtube and generated 2,595 additional views in the second half of the year. Evaluation survey reported Net Promoters Score of 86. All for £900, thanks to Zoom support from ICatCare.

Our 3 DPM courses were transferred from Talent LMS to Moodle (<https://learn.icam-coalition.org/>) whose cost structure is based on course content size and not learner numbers, allowing us to welcome expansion in learner numbers. These courses have attracted 669 registered learners from 88 different countries in 2.5 years (launched in June 2023).

The 2 DPM courses translated into 8 additional languages (French, Spanish, Portuguese, Bosnian, Ukrainian, Russian, Arabic, Chinese) making a total of 9 languages including English. All accessible on from beginning of Jan 2026. We are in discussion with WOAHA on how these courses will be accessible to their learners on their WOAHA platform.

We continued our ICAM Conversations series with three events in 2025 (mandatory sterilisation, human behaviour change, the impact of international events on street dogs). Collectively the events attracted 459 unique registrants from over 80 countries, with the strongest engagement from the UK and US; notable other countries represented are India, Portugal, Chile, South Africa, and Greece. The return rate for the three events was 18%, including the UK, US, Portugal, India, South Africa, Chile, Nigeria, Montenegro, Bolivia, and Canada.

7. DPM AME: Build the evidence base - and tools for monitoring/evaluation - for DPM impact

4 organisations completed the evaluability assessment process with support from University of Glasgow (UoG) social scientists, identifying outcomes, indicators and data sources. For 2 organisations, their data was analysed and interpreted by UoG quantitative scientists. For one of these (Jai Dog) the results have been written up as a manuscript for publication. For 2 organisations data analysis is delayed: For organisations in Tbilisi, Georgia this is due to delays with data sharing

agreements with government partners. For Dog Star, incomplete data dictionaries have slowed data cleaning required ahead of analysis.

Analysis that is sufficiently consistent for application to other datasets has not yet been identified. This has prevented generic tool development.

2 new organisations will be added to the project in 2026.

FINANCIAL REVIEW

ICAM's principal source of funding is its membership, either through the payment of annual membership fees (10K 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). 2025 was the last year of the 5-year grants provided by World Animal Protection.

Expenditure in 2025 was 348.5 K GBP, 25% underspend compared to budget. Significant contributing factors to this underspend are reduced cost of University of Glasgow support, using staff rather external consultants for an education resource user review and not holding an ICAM led event in 2025 with related underspend in event, travel and communication material costs.

Expenditure on the restricted 5-year World Animal Protection grants closed with an overspend of 15.0K GBP on the grant supporting the development and translation of the DPM online courses and 14.7K underspend on the grant supporting our advocacy work. As agreed with World Animal Protection, the underspend on advocacy will be applied to activities in 2026 aligned with the grant's original objectives, including completing polling of urban citizens' perspectives, and development and publication of further work on cost-benefit analysis of DPM impact.

Our financial position of at the end of 2025 is 200.8K GBP. Our reserve policy is to maintain an Operating Reserve fund at minimum equal to 3 months of average core operating costs; in 2025 this equated to 62.7K. Our goal over the coming years is to grow our reserves to match a minimum of 12 months core costs.

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. In 2026, we will launch a new ICAM member application process and a new membership fees structure based on member organisation size. Together this will strengthen our coalition and increase our unrestricted income, whilst still allowing us to welcome modest sized organisations with valuable knowledge to expand our collective intelligence.

OUR TRUSTEES

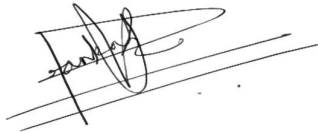
Our trustees are long-term representatives of ICAM member organisations and know our organisations very well from its pre-charity registration days. They volunteered to govern ICAM into its next stage of charity registration and subsequent development into a robust and sustainable organisation. The trustees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

Full name

Signature

Date

Pankaj KC (Chairperson)



April 30 2026

Kate Nattrass Atema



April 30 2026

Alexandra Hammond-Seaman



April 30 2026

Paul Marvell



April 30 2026



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	01/01/2025	To	Period end date	31/12/2025	

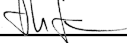
Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	89,212	58,981	-	148,193	431,803
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	89,212	58,981	-	148,193	431,803
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	80,863	229,329	-	310,192	175,535
Separate material item of expense	S10	-	-	-	-	-
Other	S11	20,428	17,835	-	38,263	18,850
Total	S12	101,291	247,164	-	348,455	194,385
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	- 12,079	- 188,183	-	- 200,262	237,418
Net income/(expenditure) Extraordinary items	S14	-	-	-	-	-
Transfers between funds	S15	- 12,079	- 188,183	-	- 200,262	237,418
Other recognised gains/(losses):	S16	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S17	- 14,964	14,964	-	-	-
Other gains/(losses)	S18	-	-	-	-	-
Net movement in funds	S19	-	-	-	-	-
Reconciliation of funds:	S20	- 27,043	- 173,219	-	- 200,262	237,418
Total funds brought forward	S21	40,217	360,810	-	401,027	163,609
Total funds carried forward	S22	13,174	187,591	-	200,765	401,027

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	475	-	-	475	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	475	-	-	475	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	1,412	306	-	1,718	3,089
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	16,631	207,436	-	224,067	412,526
Total current assets		B10	18,043	207,742	-	225,785	415,615
Creditors: amounts falling due within one year	(Note 20)	B11	5,344	20,151	-	25,495	14,588
Net current assets/(liabilities)		B12	12,699	187,591	-	200,290	401,027
Total assets less current liabilities		B13	13,174	187,591	-	200,765	401,027
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	13,174	187,591	-	200,765	401,027
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	187,591	-	187,591	360,810
Unrestricted funds		B19	13,174	-	-	13,174	40,217
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	13,174	187,591	-	200,765	401,027

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

Signature	Print Name	Date of approval dd/mm/yyyy
	Pankaj KC	23 Apr 2026
	Alex Hammond Seaman	23 Apr 2026

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*

✓

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	

<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>	
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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

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	☒	☐	☐												
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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	☒	☐	☐												
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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																		
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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	☐	☐	☒						
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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																		
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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	☐	☐	☒												
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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	☐	☐	☒												
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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	☐	☐	☒
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Yes	No	N/a																		
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Yes	No	N/a																		
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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																		
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Yes	No	N/a																		
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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 £250	Yes	No	N/a
		✓		
	They are valued at cost.			
	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	-	58,981	-	58,981	375,803
	Membership subscriptions and sponsorships which are in substance donations	89,212	-	-	89,212	56,000
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	89,212	58,981	-	148,193	431,803
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		89,212	58,981	-	148,193	431,803

Other information:

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

WAP advocacy grant - £57,488 (2024: £57,488)
WAP DPM course grant - £7,705 (2024: £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)

£nil (2024: £310,610) 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	80,863	50,720	-	131,583	50,022	8,678	-	58,700
Grants	-	50,365	-	50,365	-	24,500	-	24,500
Direct grant related expenditure	-	13,525	-	13,525	-	38,199	-	38,199
Direct event expenditure	-	-	-	-	-	10,938	-	10,938
Direct other expenditure	-	3,558	-	3,558	-	1,625	-	1,625
Employee costs	-	111,161	-	111,161	-	41,573	-	41,573
Total expenditure on charitable activities	80,863	229,329	-	310,192	50,022	125,513	-	175,535
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Membership expenditure	257	-	-	257	251	-	-	251
Zoom & website	3,770	281	-	4,051	3,566	-	-	3,566
Professional fees	840	-	-	840	5,903	-	-	5,903
Bank charges	270	241	-	511	72	-	-	72
Other	536	-	-	536	867	-	-	867
Depreciation	238	-	-	238	-	-	-	-
IT & support	3,801	-	-	3,801	-	-	-	-
Travel & subsistence	10,716	17,313	-	28,029	468	7,723	-	8,191
Total other expenditure	20,428	17,835	-	38,263	11,127	7,723	-	18,850
TOTAL EXPENDITURE	101,291	247,164	-	348,455	61,149	133,236	-	194,385

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 £
720	600
-	-
-	-
285	-

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	105,646	40,692
Social security costs	3,066	-
Pension costs (defined contribution scheme)	2,449	881
Other employee benefits	-	-
Total staff costs	111,161	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	1	-
£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	2	1
Governance	-	-
Other	-	-
Total	2	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	2,449	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 employees work solely on restricted funding activities.	All allocated to restricted since the employee works solely on restricted funding activities.
---	---

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)
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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 (global enablers grant)	47,365	-	-	47,365
Violence towards animals report (WAP advocacy grant)	3,000	-	-	3,000
Total	50,365	-	-	50,365

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

13.2 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 £
University of Glasgow	To measure impact and improve effectiveness in dog population management through monitoring and evaluation.	47,365
One Welfare CIC	Report on violence towards animals and the effect on children.	3,000
Total grants to institutions in reporting period		50,365
Other unanalysed grants		-
TOTAL GRANTS PAID		50,365

Last year:

13.3 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)	22,500.00	2,000.00	-	24,500.00
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	22,500	2,000	-	24,500

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

Section C**Notes to the accounts****(cont)****Note 14****Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	713	713
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	713	713

14.2 Depreciation and impairments

**Basis				Straight Line	
** Rate				3 Years	

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	238	238
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	238	238

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	475	475

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

N/A

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

N/A

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Section C	Notes to the accounts	(cont)
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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
	£	£
	-	-
	1,718	3,089
	-	-
Total	1,718	3,089

Section C	Notes to the accounts	(cont)
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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	14,166	-	-	-
Accruals and deferred income	1,834	6,151	-	-
Taxation and social security	2,644	4,768	-	-
Other creditors	6,851	3,669	-	-
Total	25,495	14,588	-	-

Section C	Notes to the accounts	(cont)
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Note 24 **Cash at bank and in hand**

Cash at bank and on hand
Other
Total

This year £	Last year £
224,067	412,526
-	-
224,067	412,526

Section C	Notes to the accounts	(cont)
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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 - expendable 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.	50,200	57,488	- 92,958	-	-	14,730
WAP DPM online grant	R	Dog population management online platform for the benefit of sustainable development and animal welfare.	-	7,705	- 22,669	14,964	-	-
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	- 6,212	- 131,537	-	-	172,861
General reserve	U	To provide funds if there is a deficit	40,217	89,212	- 101,291	- 14,964	-	13,174
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			401,027	148,193	- 348,455	-	-	200,765

Section C	Notes to the accounts	(cont)
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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.	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)
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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	14,964
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	Transfer from unrestricted funds to cover overspend on WAP DPM Courses grant	893.00
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 2025

**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 / 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 in order to enable a proper understanding of the accounts to be reached.

Signed:

Kieren Donnelly

Date:

22/05/2026

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.