

The World Arabian Horse Organization

Report and Financial Statements

Year Ended

31 December 2020

Charity Number 278988

The World Arabian Horse Organization

Report and financial statements for the year ended 31 December 2020

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The World Arabian Horse Organization

Legal and administrative information

Charity number	278988
Principal Office	Newbarn Farmhouse Forthampton Gloucestershire GL19 4QD
Constitution	The Organization is an unincorporated body and is governed by a formal constitution adopted in September 1978
Executive Committee	Mr Peter J Pond (President) Dr Marek Trela (Vice-President) Mrs Valerie Bunting (Secretary) Mrs Caroline Sussex (Treasurer) Mr Sami Jassim Al Boenain HRH Princess Alia Al Hussein Mr Xavier Guibert Mr Basil Jadaan Mr Robert Fauls Jr Mr Howard W Pike Lady Georgina Pelham Mr Ali Shaarawi
Consultants	Mrs. Nathalie Weemaels Mr. Karsten Scherling
Executive Secretary	Katrina Murray
Independent Examiner/ Accountants	Mark Sykes BDO LLP 3 Hardman Street Spinningfields Manchester M3 3AT
Bankers	Royal Bank of Scotland Plc Drummond House (F K) Branch 1 Redheughs Avenue Edinburgh Scotland EH12 9JN

The World Arabian Horse Organization

Report of the Executive Committee for the year ended 31 December 2020

The Executive Committee of WAHO submit their report and the financial statements for the year ended 31 December 2020.

Legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the constitution of the charity and the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2nd Edition).

Objectives

The World Arabian Horse Organization ("WAHO") is an unincorporated charity whose objectives include:

- a) To preserve, improve and maintain the purity of the blood of horses of the Arabian breed and to promote public interest in and the science of the breeding of Arabian horses by continuing the introduction of Arabian blood to the breeding of light horses.
- b) To advance education for the benefit of the public.
- c) To promote and facilitate the acquisition and distribution of knowledge in all countries of the history, care and treatment of the Arabian breed.

Countries with purebred Arabian horses which trace to already accepted stud books may apply for Membership of the Organization and for recognition of their own new stud books. Once recognition has been achieved, that country is added to the WAHO Definition and the stud book authority becomes a Registering Authority Member. Each Registering Authority Member is entitled to two voting delegates who may exercise on behalf of that Member all powers of membership in relation to General Meetings of the Organization. Associate Membership is available for any International, National, State, Regional, County or Area Association, Institution or Society, which possesses the object or purpose of the promotion or improvement of the breed of Arabian horse. Associate Members may appoint two observer Delegates to the General Assemblies but do not have voting rights. Individuals, whether or not breeders of Arabian horses, who are interested in the objects of the World Arabian Horse Organization, are eligible to become Individual Associate Members and are welcome as observers at the General Assemblies but do not have voting rights.

Structure, governance & management

The charity is an unincorporated body and is governed by a formal constitution adopted in September 1978.

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Report of the Executive Committee for the year ended 31 December 2020 (*continued*)

Trustees

The members of the Executive Committee (who are also the trustees of the charity) who served during the year were:

- Mr Peter J Pond (President)
- Dr Marek Trela (Vice-President)
- Mrs Valerie Bunting (Secretary)
- Mrs Caroline Sussex (Treasurer)
- Mr Sami Jassim Al Boenain
- HRH Princess Alia Al Hussein
- Mr Xavier Guibert
- Mr Basil Jadaan
- Mr Robert Fauls Jr
- Mr Howard W Pike
- Lady Georgina Pelham
- Mr Ali Shaarawi

Consultants

Mrs. Nathalie Weemaels
Mr. Karsten Scherling

The members of the Executive Committee were appointed by the Voting Members of the Organization during the 2017 General Assembly of the Organization based upon a list of candidates proposed by the Executive Committee. According to the WAHO Constitution Clause 12 (c), the members of the Executive Committee are eligible to continue to hold office until the earliest of their voluntary retirement, or until they are required to vacate office in accordance with the WAHO Constitution Clause 15. The officers of the Executive Committee are appointed from within the Executive Committee by the members of the Executive Committee.

Two new Consultants to the Executive Committee were appointed by the Voting Members of the Organization during the 2019 General Assembly of the Organization from a list of four candidates according to the protocol for the nomination of new Consultants to the WAHO Executive Committee. The fact that a person has been duly approved by Voting Delegates to be a Consultant to the Executive Committee shall be conclusive evidence that such person was eligible for election. Each elected candidate so approved shall take office at the conclusion of the General Meeting, that is, this General Meeting. Individuals elected by the General Meeting as Consultants to the WAHO Executive Committee will be expected to serve two terms but no more than four years, a term being the period between the WAHO General Assemblies, during which time they may be eligible for internal election by the Executive Committee to full Executive Committee membership. In this event, the fact that a person has been correctly nominated and duly elected by the Voting Delegates to be a Consultant to the Executive Committee shall be conclusive evidence that such person was eligible for election and no further vote of the General Meeting will be required to confirm full Executive Committee Membership. It must be understood that to progress from Consultant to full Executive Committee Membership is not automatic. If after two terms but no more than four years, in the exercise of their discretion the Executive Committee does not elect a Consultant to full Executive Committee Membership that individual will stand down and not be eligible for future re-nomination or re-election. The Executive Committee shall not be bound to give any reason for these decisions. Elected Consultants may be required to vacate office at any time in accordance with clause 15 of the WAHO Constitution.

The World Arabian Horse Organization

Report of the Executive Committee for the year ended 31 December 2020 (*continued*)

Public benefit

The Trustees have given due consideration to Charity Commission published guidance on the operation of the public benefit requirement. Full details of the public benefit provided by the charity are detailed in the developments, activities and achievements section.

Developments, activities and achievements

2020 was a non-Conference year for WAHO. Due to the worldwide Covid-19 pandemic and resulting lockdowns and travel restrictions, the Executive Committee were unable to meet in person as they had planned for spring 2020. They have kept in communication by email and exercised their constitutional right to take any necessary votes by electronic means on email.

One illustrated Newsletter was prepared, printed and sent out to the full WAHO Membership in January 2020 together with membership renewal forms, which included information about the next planned WAHO Conference, at the time this was due to be held in October 2021. This has of course had to be postponed until at least October 2022 due to the continuing pandemic situation. The WAHO website is regularly updated with news and useful articles, including information about the WAHO Trophy awards made by our Registering Authority Member countries, an initiative started in 2005 which continues to create positive worldwide publicity for WAHO and the Arabian horse. The important article on research into genetic disorders in the Arabian breed was updated and also translated into French and Spanish.

Our Registering Authority Members and Applying Members were given continued advice and assistance, mainly on applying the WAHO rules for correct registration procedures and the accurate administration of their stud books. Guidance was provided to Registering Authority Members with new and less experienced staff members, including those having difficulties with registration matters for imports and exports. WAHO also continued to assist existing and applying Registered Authority Members with their registration queries and with the preparation and examination of their stud books.

The WAHO Office continued to correspond with our Registering Authority Members, Applying Members, Associate Members and Individual Associate Members, offering advice and answering queries as and when required. WAHO continues to answer a large number of varied queries on Arabian horse-related matters from members of the public world-wide. Through its Executive Committee Members, Executive Secretary, and international membership, WAHO has good contacts with many expert authorities and can therefore answer queries on every aspect of the care and welfare of horses in all different climates and situations. WAHO considers that providing this free information and advice is vitally important, as it fulfils some of the core aims of the Organization, in particular to advance education for the benefit of the public and to promote and facilitate the acquisition and distribution of knowledge in all countries. For individuals anywhere in the world with any query about Arabian horses and every aspect of their history, care, treatment and welfare, it is clear that WAHO remains one of the first points of contact.

During the year WAHO also continued to liaise and communicate with other international bodies including ECAHO, WHIRDEC, ISBC and the EU, especially in regard to EU approval of Third Country Stud Books and to DEFRA's approval of EU Member State Stud Books. WAHO was also represented at important international meetings, held online, related to horses in general and Arabians in particular. Some work also continued on data input for the WAHO World Pedigree Database project, which in due course is intended to provide a valuable educational, research and information resource for the benefit of both WAHO members and the general public.

The Executive Committee actively seek to further develop the Organization and develop and increase the Organization's funding.

The World Arabian Horse Organization

Report of the Executive Committee for the year ended 31 December 2020 (*continued*)

Risk management

The Executive Committee have considered all the major risks faced by the charity, and are satisfied that they have procedures in place to mitigate these. At each of their meetings, the Executive Committee re-examines the potential risks facing the charity and takes action accordingly.

Investment policy

WAHO's investment policy is to maintain our reserves through, and taking advice from, our investment advisors. We look for safe investments together with long term capital appreciation and some annual income.

Financial review

The charity's income is derived principally from subscriptions, levies, donations and investments. Due to the fact that all categories of WAHO membership were raised effective from 01.01.2020, income from subscriptions and levies showed an increase from previous years, amounting to £121,498 (2019: £110,555). Total incoming resources decreased from £133,094 in 2019 to £122,455 in 2020. This decrease was due to it being a non-conference year and to the lack of donations in the current year. Investment income is now very low as interest rates are negligible.

Direct charitable expenditure principally comprises printing and distributing publications and educational materials, communication with members of the organization and members of the public, developing the WAHO database, running the website, and travel and meeting costs. This decreased considerably from the previous year. Direct charitable expenditure in 2020 was £110,330 (2019: £130,618). This decrease was mainly due to the substantially reduced travel, printing and postage costs which were higher last year due to the conference being held and these costs are unavoidable in a Conference year. Office costs decreased slightly compared to the prior year and all other costs remained at much the same levels as in previous years.

No expenses were allocated to the Restricted Fund, set aside for the development of the WAHO World pedigree database project. The amount in the Restricted Fund remains unchanged from 2019, at £7,307. Before investment gains, losses and revaluations, the unrestricted fund showed net resources received of £12,125 and the Organization's net movement in funds for the year showed a net gain of £12,125 (2019: £1,118).

The charity has Unrestricted carried forward reserves as at 31 December 2020 of £393,687 (2019: £381,562). These reserves are held by the charity in order to cover the administration expenses of the charity in the event of a reduction in fees and levies receivable.

The World Arabian Horse Organization

Report of the Executive Committee for the year ended 31 December 2020 (*continued*)

Going Concern and Post Year End Notice

The detrimental effects of the Covid-19 pandemic on the charity's income were not felt as much as WAHO had expected in 2020, but are potentially likely to be more detrimental in 2021. All our Member countries and their owners and breeders have been affected, which may lead to a drop in the number of foals bred and registered in 2021 and therefore in WAHO's income from Foal Levies. The day to day running of the charity was not really affected in 2020 and is not likely to be affected in 2021, and the charity's overall financial situation remains stable. No international travel was undertaken in 2020 by the Executive Committee, who held their meetings electronically, and the same applies for the year 2021. They will consider any future impact on the charity's income and reserves, and the likely impact of the virus control measures and potential duration of the control measures on the future aims and activities of the charity, when discussing their Risk Management and Financial Planning strategies for 2021. As the charity currently remains unaffected, the trustees believe that the going concern basis is appropriate for these accounts.

By order of the Trustees



Peter J. Pond

President

Date

10/8/21

The World Arabian Horse Organization

Independent examiner's report

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE WORLD ARABIAN HORSE ORGANIZATION

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 December 2020, which are set out on pages 7 to 20.

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 31 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity's trustees as a body, for my work, for this report, or for the statement I have made.

Responsibilities and basis for report

As the charity trustees of the charity 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 charity'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 giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of the 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



Mark Sykes ACA
Chartered Accountants
BDO LLP
Manchester
United Kingdom

Date 18 August 2021

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

The World Arabian Horse Organization

Statement of financial activities for the year ended 31 December 2020

	Note	Restricted funds £	Unrestricted funds £	Total 2020 £	Total 2019 £
Income from:					
Charitable activities	2	-	121,498	121,498	110,555
Investment income	3	-	861	861	2,010
Other income	4	-	96	96	20,529
Total		-	122,455	122,455	133,094
Expenditure on:					
Charitable activities	5	-	110,330	110,330	131,976
Total		-	110,330	110,330	131,976
Net Income		-	12,125	12,125	1,118
Reconciliation of funds		-	12,125	12,125	1,118
Total funds brought forward		7,307	374,255	381,562	380,444
Total funds carried forward	12	7,307	386,380	393,687	381,562

The notes on pages 9 to 20 form part of these financial statements.

The World Arabian Horse Organization

Balance sheet at 31 December 2020

<i>Charity number 278988</i>	Note	2020 £	2020 £	2019 £	2019 £
Fixed assets					
Tangible assets	9		4,495		3,486
Current assets					
Debtors	10	37,287		27,350	
Cash at bank and in hand		350,476		357,035	
Inventory - Trophies		7,483		2,845	
		395,246		387,230	
Creditors: amounts falling due within one year	11	(6,054)		(9,154)	
Net current assets			389,192		378,076
Total net assets			393,687		381,562
The funds of the charity					
Unrestricted funds	14		386,380		374,255
Restricted funds	13		7,307		7,307
Total charity funds			393,687		381,562

The financial statements were approved and authorised for issue by the Executive Committee on

Signed on behalf of the Trustees

P J Pond

President



C Sussex

Treasurer



V Bunting

Secretary



The notes on pages 9 to 20 form part of these financial statements.

The World Arabian Horse Organization

Notes forming part of the financial statements for the year ended 31 December 2020

1 Accounting policies

Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention as modified by the revaluation of fixed asset investments and in accordance with the Financial Reporting Standard FRS 102 (effective January 2015) and the Charities Act 2011.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the statement of comparative items was required.

The presentation currency of these financial statements is Sterling. All amounts in these financial statements have been rounded to the nearest £1.

Going Concern

The trustees are currently assessing the impact of COVID-19. The situation is evolving rapidly and it is not possible at this stage to determine with any certainty the impact on the Charity and its stakeholders. The trustees are continually reviewing their plans and forecasts and believe that the going concern basis is appropriate.

Incoming resources

Annual subscriptions and levies from Big M members and bank and deposit interest are accounted for on the basis of the amounts due in respect of the accounting period. All other income is accounted for when received. Investment income is accounted for in the period in which it is received and is shown exclusive of tax deducted or related tax credit.

Resources expended

All resources expended are included on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure. Costs are directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities where possible.

The Organization is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment and furniture	-	20% straight line
Computer equipment	-	25% straight line

Operating leases

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

Financial Instruments

- Debtors and creditors

Debtors and creditors with no stated interest rate are recorded at transaction price. Any losses arising from impairment are recognised in the income statement in expenditure. Any fluctuations in relation to the movement in exchange rates on debtors and creditors are recognised in the Statement of Financial Activities.

The World Arabian Horse Organization

Notes forming part of the financial statements for the year ended 31 December 2020 (*continued*)

1 Accounting policies (continued)

Conversion of foreign currencies

All foreign currency receipts are accounted for on the basis of the sterling amounts received on the date of receipt. Any balance receivable in foreign currencies at financial year end are converted into Sterling at the spot rate at year end.

Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are used in accordance with the charitable objects at the discretion of the trustees.

The World Arabian Horse Organization

Notes forming part of the financial statements for the year ended 31 December 2020 (continued)

2 Charitable activities

	2020 £	2019 £
Big M Members:		
Annual dues	40,650	39,450
Foal levy	77,501	66,686
	<hr/>	<hr/>
	118,151	106,136
Individual members:		
Life members	-	600
Annual subscription and new members	1,967	2,582
Associate members	1,380	1,237
	<hr/>	<hr/>
	121,498	110,555
All income relating to charitable activities in 2020 and 2019 is unrestricted.	<hr/>	<hr/>

All income relating to charitable activities in 2020 and 2019 is unrestricted.

3 Investment income

	2020 £	2019 £
Bank and other interest receivable	861	2,010
	<hr/>	<hr/>
	861	2,010
All investment income in 2020 and 2019 is unrestricted.	<hr/>	<hr/>

4 Other income

	2020 £	2019 £
Donations	-	17,050
Conference Income	-	3,398
Sale of certificates and trophies	96	81
	<hr/>	<hr/>
	96	20,529
All other income in 2020 and 2019 is unrestricted.	<hr/>	<hr/>

The World Arabian Horse Organization

Notes forming part of the financial statements for the year ended 31 December 2020 (*continued*)

5	Expenditure	2020	2019
		£	£
	Unrestricted Funds		
	Charitable activities (note 5a)	75,264	91,124
	Management and administration (note 6)	35,066	39,494
		110,330	130,618
5 a	Unrestricted funds		
	Printing costs	1,207	8,464
	Travel, representation and conference costs	765	4,277
	Office costs (note 7)	73,292	78,383
		75,264	91,124
	Restricted funds		
	Salaries and NI contributions (note 8)	-	1,083
	Website expenses	-	275
		-	1,358
6	Management and administration of the charity	2020	2019
		£	£
	Accountancy fees	6,816	6,115
	Sundry expenses	673	1,179
	Subscriptions	423	333
	Bank charges	893	1,223
	Exchange losses/(gains)	(112)	(1,001)
	Bad debt	130	4,300
	Depreciation of fixed assets	1,813	1,218
	Office costs (note 7)	24,430	26,127
		35,066	39,494

Amounts payable to the Independent Examiner/Accountants in respect of the costs of their respective external security of the year ended 31 December 2020 financial statements amounted to £3,700 (2019 - £3,700). Amounts payable to the Independent Examiner/Accountants in respect of other accountancy matters in the year ended 31 December 2020 amounted to £1,800 (2019 - £1,200).

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Notes forming part of the financial statements for the year ended 31 December 2020 (continued)

7 Office costs

	2020 £	2019 £
Salaries and N I contributions (note 8)	53,217	40,720
Secretarial fees and N I contributions	18,458	29,778
Office equipment rental and maintenance	796	990
Postage and stationery	2,844	8,458
IT & software consumables	520	554
Telephone, fax and broadband	2,217	2,389
Rent, rates and insurance	16,390	16,456
Light and heat	2,535	4,215
Repairs and maintenance	453	658
Website expenses	292	292
	97,722	104,510
Allocated to		
Costs of activities in furtherance of the objects of the charity (note 5)	73,292	78,383
Management and administration (note 6)	24,430	26,127
	97,722	104,510

The charity has allocated office costs on the following basis in the current and prior year:

75% - Costs of activities in furtherance of the objects of the charity
25% - Management and administration of the charity

8 Staff costs

	2020 £	2019 £
Wages and salaries	49,025	38,631
NI contributions	3,067	3,040
Pensions	1,125	132
	53,217	41,803
Office costs (note 7)	53,217	40,720
Restricted funds expenditure (note 5)	-	1,083
	53,217	41,803

The charity had two employees during the year (2019 - two).

No members of the Executive Committee received any remuneration during the year or received reimbursement for expenses incurred (2019 - £Nil).

The charity has not allocated any weeks of the secretarial salary costs (2019: two weeks) to restricted expenditure to represent the time spent by the employee on restricted activities.

The World Arabian Horse Organization

Notes forming part of the financial statements
for the year ended 31 December 2020 (*continued*)

9 Tangible fixed assets

	Computer equipment, office equipment and furniture £
<i>Cost</i>	
At 1 January 2020	46,401
Additions	3,058
Disposals	(1,787)
	<hr/>
At 31 December 2020	47,672
	<hr/>
<i>Depreciation</i>	
At 1 January 2020	42,915
Charge for the year	1,813
Depreciation on disposals	(1,551)
	<hr/>
At 31 December 2020	43,177
	<hr/>
<i>Net book value</i>	
At 31 December 2020	4,495
	<hr/>
At 31 December 2019	3,486
	<hr/>

10 Debtors

	2020 £	2019 £
Trade debtors	27,389	20,461
Prepayments	8,978	6,217
Other debtors	920	672
	<hr/>	<hr/>
	37,287	27,350
	<hr/>	<hr/>

11 Creditors: amounts falling due within one year

	2020 £	2019 £
Other tax and social security	1,051	-
Accruals and deferred income	4,871	9,056
Other creditors	132	98
	<hr/>	<hr/>
	6,054	9,154
	<hr/>	<hr/>

The World Arabian Horse Organization

Notes forming part of the financial statements for the year ended 31 December 2020 (*continued*)

12 Analysis of net assets between funds

	Restricted £	Unrestricted £	Total £
Fixed assets	-	4,495	4,495
Net current assets	7,307	381,885	389,192
	<u>7,307</u>	<u>386,380</u>	<u>393,687</u>

13 Restricted funds

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
WAHO pedigree database fund	7,307	-	-	7,307
	<u>7,307</u>	<u>-</u>	<u>-</u>	<u>7,307</u>

The restricted fund relates to a donation to support the formation of a WAHO pedigree database.

14 Unrestricted funds

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
	374,255	122,455	(110,330)	386,380
	<u>374,255</u>	<u>122,455</u>	<u>(110,330)</u>	<u>386,380</u>

15 Taxation

The Organization is registered as a UK charity and consequently all income and capital gains arising from its charitable activities are relieved from UK taxation.

16 Operating Leases

As at 31 December 2020 the charity has future minimum operating lease payments of £7,800 (2019: £7,800). The lease is renewed in June each year on a rolling yearly arrangement.

17 Related Party Transactions

There were no related party transactions in the reporting period.

The World Arabian Horse Organization

Schedules to income and expenditure accounts for the year ended 31 December 2020

Subscriptions from Registering authority members and foal levy

		Subscription £	Foal Levy £
Algeria	Office National De Developpement Des Elevages Equins	750	644
Argentina	Stud Book Argentino	750	600
Australia	The Arabian Horse Society of Australia Ltd	750	1,380
Austria	Verband de Vollblutaraber-Zuchter Osterreich	650	200
Azerbaijan	Azerbaijan Arabian Stud Book, Azerbaijan Republic Equestrian Federation	550	100
Bahrain	Royal Arabian Stud of Bahrain	750	684
Belgium	Belgisch Arabisch Paardenstamboek vzw	750	949
Brazil	Associação Brasileira dos Criadores do Cavalo Árabe	750	556
Bulgaria	Bulgarian Arabian Studbook Authority	650	200
Canada	Canadian Arabian Horse Registry	750	488
Chile	Sociedad de Fomento Agrícola de Temuco	750	776
China (Applying)	China Arabian Horse Association	550	100
Colombia	Asociación Colombiana de Criadores de Caballos Arabe	550	100
Croatia	Croatian Arabian Stud Book	550	100
Czech Republic	Association Purebred Arabian Horses ACHPAK	550	100
Denmark	Dansk Selskab for Arabisk Hesteavl	650	200
Ecuador	Asociación de Criadores de Caballos Arabes del Ecuador	650	200
Egypt	Egyptian Agricultural Organization	750	6,000
Estonia	Estonian Horse Breeders Society, Arab Horse Stud Book	550	100
Finland	Suomen Hippos RY - Finnish Arabian Horse Stud Book	550	100
France	I.F.C.E. - S.I.R.E. Stud Book Français du Cheval Arabe	750	6,085
Germany	Verband der Zuchter des Arabischen Pferdes e.V.	750	1,684
Hungary	Society of Hungarian Arabian Horse Breeders	550	100
Iran	Equestrian Federation of Islamic Republic of Iran, Arabian Horse Stud Book Office	750	1,000
Iraq	Iraqi Arabian Horse Organization	650	200
Israel	Israel Arab Horse Registry	750	4,332
Italy	Associazione Nazionale Italiana Cavallo Arabo	750	3,520
Japan	Japan Association for International Racing & Stud Book	550	100
Jordan	The Royal Jordanian Stud Book Authority	650	200
Kazakhstan	Kazakh Association of Purebred Arabian Horses	550	100
Kuwait	Kuwait Arabian Horse Registry	750	4,896
Lebanon	Society for the Protection and Improvement of the Arabian Horse in Lebanon	-	-
Libya	Libyan Arabian Horse Breeders Society	650	200
Lithuania	Lithuanian Arabian Horse Breeders Association	550	100
Morocco	Société Royale D'Encouragement Du Cheval	750	3,024
Namibia	Arab Horse Breeders Society of Namibia	650	200
Netherlands	Arabische VolbloedpaardenStamboek in Nederland	650	200

Sub total carried forward

23,900

39,518

The World Arabian Horse Organization

Schedules to income and expenditure accounts for the year ended 31 December 2020 (*continued*)

Subscriptions from members and foal levy

		Subscription £	Foal Levy £
Sub total brought forward		23,900	39,518
New Zealand	New Zealand Arab Horse Breeders Society Inc.	650	200
Norway	Norwegian Arab Horse Society	550	100
Oman	The Royal Cavalry, Arabian Horse Stud Book	750	339
Pakistan	Pakistan Arabian Horse Society	550	100
Poland	Jockey Club of Poland, Polish Arabian Stud Book	750	2,300
Portugal	Associação Portuguesa do Cavalo Árabe	550	100
Qatar	Qatar Arabian Horse Registry, Racing & Equestrian Club	750	2,880
Romania	Agentia Nationala pentru Ameliorare si Reproductie in Zootechnie	650	200
Russia	The Russian Arabian Stud Book, Association Rosplemkonzavod	750	824
Saudi Arabia	King Abdul Aziz Arabian Horses Center	-	6,750
Serbia	Serbian Association for Purebred Arabian Horses	550	100
Slovakia	Narodny Zrebci Topolcianky	550	100
Slovenia	Slovenian Arabian Stud Book Authority	550	100
South Africa	The Arab Horse Society of South Africa	750	560
Spain	Asociación Espanola de Criadores de Caballos Arabes	750	1,910
Sweden	Swedish Arab Horse Registry	650	200
Switzerland	Schweizer Zuchtgenossenschaft fuer Arabische Pferde	550	100
Syria	Ministry of Agriculture & Agrarian Reform (MAAR), Arabian Horse Office	750	900
Tunisia	Fondation Nationale D'Amelioration de la Race Chevaline	750	1,888
Turkey	Turkish Arabian Horse Registry, Ministry of Agriculture	750	6,000
Ukraine	Ukrainian Horse Breeders Association, Arabian Stud Book	550	100
United Arab Emirates	Emirates Arabian Horse Society	750	4,504
United Kingdom	The Arab Horse Society	750	656
United States of America	The Purebred Arabian Trust, Arabian Horse Association	750	6,000
Uruguay	Sociedad Criadores de Caballos Arabes del Uruguay	750	1,072
Venezuela	ASOARABE	650	-
		16,750	37,983
Total annual subscriptions		40,650	77,501

Note:

Australia includes Brunei, India, Indonesia, Malaysia, The Philippines, Singapore, South Korea, Taiwan, Thailand, and Vietnam.

Brazil includes Paraguay and Bolivia.

Chile includes Peru.

Germany includes Luxembourg.

The United Kingdom includes Ireland, Greece and Malta.

The United States of America includes Mexico and Panama.

The World Arabian Horse Organization

Notes forming part of the financial statements
for the year ended 31 December 2020 (*continued*)

Subscriptions from life members

	2020 £	2019 £
Mr Alexander HOFFMAN	-	600
	<hr/>	<hr/>
	-	600

The World Arabian Horse Organization

Notes forming part of the financial statements
for the year ended 31 December 2020 (*continued*)

Dues and foal levy included in income not yet paid	Subscription £	Levy £
2016		
Syria	700	1,622
total for 2016:	700	1,622
	<hr/>	<hr/>
2017		
Algeria	700	458
Syria	700	1,676
total for 2017:	1,400	2,134
	<hr/>	<hr/>
2018		
Algeria	700	458
Syria	700	1,763
total for 2018:	1,400	2,221
	<hr/>	<hr/>
2019		
Algeria	700	470
Ecuador	600	200
Estonia	550	100
Syria	700	1,550
total for 2019:	2,550	2,320
	<hr/>	<hr/>
2020		
Algeria	750	528
Argentina	750	600
Azerbaijan	550	100
Bulgaria	-	200
Colombia	550	100
Ecuador	650	200
Estonia	550	100
Iran	750	1,000
Romania	650	200
Saudi Arabia	-	2,514
Syria	750	900
Ukraine	550	100
total for 2020:	6,500	6,542
	<hr/>	<hr/>
Total Big M members outstanding at 31 December 2020	12,550	14,839
	<hr/>	<hr/>