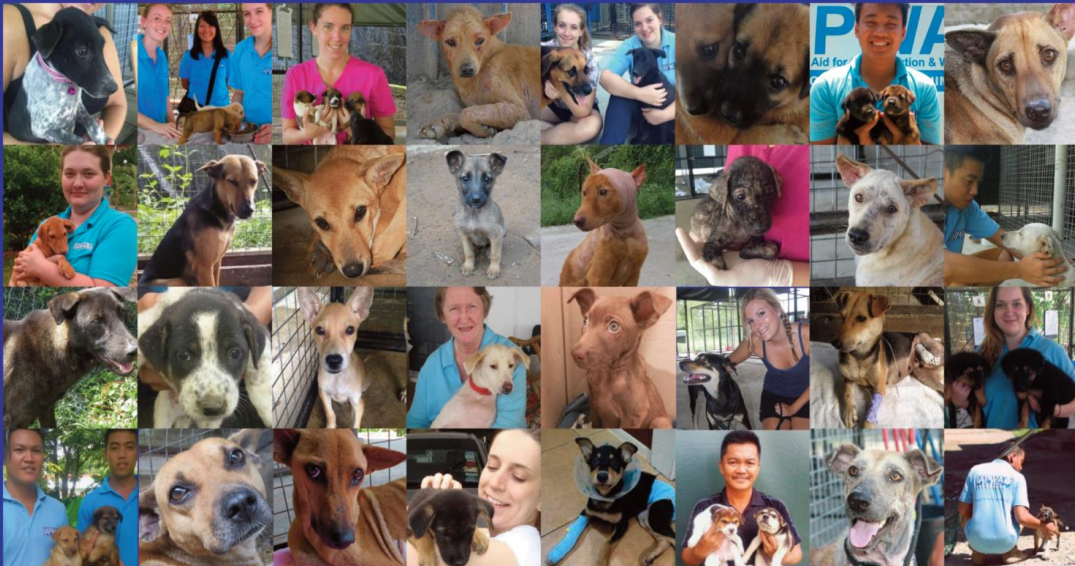


International Aid for the Protection & Welfare of Animals (IAPWA) Limited  
Trustees' annual report and financial statements 2018-19

# IAPWA

International Aid for the Protection & Welfare of Animals



Trustees' annual report  
and financial statements

## Contents

	<b>Page</b>
Trustees' annual report	2
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11
Independent Examiner's report	15

## Trustees' annual report (incorporating the directors' report) For the year ended 30 April 2019

### Reference and administrative details

<b>Name</b>	International Aid for the Protection & Welfare of Animals (IAPWA) Limited
<b>Also known as</b>	IAPWA
<b>Registered Office</b>	1b Rudds Lane, Haddenham, Aylesbury, Buckinghamshire, HP17 8JP
<b>Company number</b>	06893128
<b>Charity number</b>	1137532
<b>Trustees</b>	Ricardo Aparicio Lynsey Gill Mathew Cull

Louisa Tasker resigned as a trustee on 21 March 2019 and Eleanor Parravani resigned as a trustee on 26 April 2019; in both cases this was to become IAPWA Advisors and establish an Advisory Board.

Trustees are also directors for the purposes of company law.

<b>Chief executive</b>	Nicola Stevens
<b>Bankers</b>	Lloyds Bank plc 13-14 Cornmarket Thame Oxford Oxfordshire OX9 2BN
<b>Independent examiner</b>	JB Price 1b Oxford Street Cheltenham Gloucestershire GL52 6DT

## Structure, management and governance

### Nature of Entity and Governing document

International Aid for the Protection & Welfare of Animals (IAPWA) Limited is a company, limited by guarantee, registered as a company in England and governed by a memorandum and articles of association.

The activities of IAPWA are intended to be for the public benefit and it is also registered as a charity in England and Wales, registered number 1137532.

### Recruitment and appointment of management board

The management board are recruited from people who have an interest in the objects of the charity. Trustees are appointed by vote at meetings of the trustees.

### Management

The policies and general management of the affairs of Forces Support are directed by Trustees. Day to day management is carried out by the Chief Executive under the terms of delegated authority from the board of trustees who set the remuneration of the management team.

### Affiliated charities

On 15 July 2016 a separate entity called IAPWA was registered in Sabah, Borneo in order to help carry out the work of IAPWA in that country using funds from the UK and from money raised locally.

### Risk policy

Trustees place a high priority on risk management. Risks identified are categorised as follows:

- Strategic and Governance
- Management and staff
- Operational
- Financial

It is the policy of the Trustees to review all risks on at least an annual basis. Each review seeks to establish that all risks are documented and that steps to mitigate such risks are established and executed. As a result of this process, the Trustees are satisfied that residual risks are minimal.

## Objects and activities

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the trust's aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The objects of the charity are to provide aid and support for the protection and welfare of animals.

### Activities and achievements

Over the period of these accounts, IAPWA has made the following progress:

### Borneo

Our work in Borneo continues to develop through our partnership with the government (DBKK) and is split into the following areas:

- Dog Population Management - This is the core element of our work following the dog culls being successfully ended in 2014. Over this period our Veterinary Team neutered **3294 strays**. This aspect of our work is based from our main facility in KK and through an outreach programme.
- Providing additional veterinary treatment and care to strays that need this support.
- Running education and awareness programmes for a variety of audiences. This includes our outreach programme, events, youth activities and workshops for the animal welfare community.
- Finding local homes for strays unable to cope on the streets. Over this period, there were **68 adoptions**.

We are closely associated with a registered charity in Borneo, also named IAPWA, and over this period nearly £15,000 was raised through this charity (not reflected in our UK accounts) to support this programme alongside the funding provided by ourselves.

### Penang

Our project in Penang began in 2018 in partnership with the government (MBPP) following our second ending of a dog cull programme within Malaysia. This programme has started in conjunction with a local veterinary clinic but in May 2019 will see the completion and launch of a new facility, followed by the recruitment of our second Malaysian Veterinary Team. In 2018 we were joined by our Project Director for this programme, Choong Koon Yean. Our work is split into the following areas:

- Dog Population Management - This is the core element of our work. Over this period **650 strays** were neutered. We envisage these numbers to rise significantly from late 2019 following the developments within this programme, in line with our work in Borneo.
- Providing additional veterinary treatment and care to strays that need this support.
- Running education and awareness programmes for a variety of audiences.
- Finding local homes for strays unable to cope on the streets. Over this period there were **130 adoptions**.

We are also a registered charity in Penang and over this period just over £40,000 was raised through our Penang bank account (not reflected in our UK accounts) to support this programme alongside the funding provided by the UK office.

### Romania

Our work in Romania over this period has been focused on planning the launch of our mobile veterinary unit. This vehicle is being customised specifically for the needs of this programme and is due for completion in September 2019. We have now recruited a Project Co-ordinator for this programme, Jo Mackenzie. Jo is a Qualified Veterinary Nurse and has extensive experience managing these kind of programmes having worked in Romania, Bosnia, Ukraine, India, Greece and the UK. Once launched, this programme will focus on the following areas:

- Dog Population Management – This will be the core element of our work. Over this period we funded for some neutering campaigns within Romania. Once our programme begins we envisage our statistics for this aspect to be in line with our similar programmes in Malaysia.
- We will also be providing veterinary treatment to those that need this support and working in conjunction with local clinics where necessary to facilitate this.
- We will be addressing the need for education and awareness on a range of issues as this programme develops.

Our Romania Tour was created in early 2019 and added to our Challenge Event programmes to raise funds to support this programme. The first fundraising trip will take place in September 2019.

### **Philippines**

Our support to see the end of the barbaric and illegal dog meat trade in the Philippines continues through this programme with the following achievements within this period:

- **6 successful raids** within the dog meat trade were completed, resulting in facilities being closed which will prevent the deaths of many dogs who would otherwise have been killed at these sites.
- **13 individuals were arrested** due to their involvement with the dog meat trade.
- **44 dogs were rescued** from dog meat trade facilities and taken to the rehabilitation centre.
- **2241 children** attended education programmes linked to this project.

### **Claws Out Campaign**

Beth Jennings joined our team as a Campaign Manager in June 2019, having previously founded the Claws Out Campaign in 2015. This campaign aims to raise awareness of the link between cub petting, canned hunting and the lion bone trade. Over this period, there have been the following achievements:

- A partnership was formed with Born Free Foundation and Olsen Animal Trust to create the Claws Out documentary.
- A stall was held at the Birmingham Wildlife Festival to raise awareness about the campaign.
- Presenting at the Ecotourism and Sustainable Tourism Conference in Florence.
- Comprehensive coverage across a range of media.
- Presenting on a panel at Birdfair 2018 alongside young conservationists.
- Attending the government's Illegal Wildlife Trade Conference.
- Filming of the Claws Out film in South Africa.
- Launching the film at our 'Art for Wildlife' event in February 2019.

### **Supported programmes**

In addition to our core projects and campaign, we aim, where possible, to support other groups who share our values and commitment to animal welfare. Over this period:

- We funded for a rabies campaign in Tanzania, as World Rabies Day Ambassadors.
- Funding was facilitated and advice provided for a dog welfare programme in Nepal.
- Funding was provided to support further neutering campaigns in Romania.

- £5000 was donated to Street vet through the efforts of Phil Bradshaw and 'The Long Walk for Street Vet'. We were also delighted to attend the launch of Street Vet Cornwall whilst supporting Phil on his epic walk to raise funds for this worthy programme.
- Funds were raised by our Volunteer Partnership Manager to support an Elephant Orphanage in Zambia.

**In addition to our project work:**

- Our first wildlife event was launched at the Royal Geographic Society in London to raise funds to support the Claws Out Campaign and our wildlife supported programmes.
- Invited to be a judge at the Animal Star Awards.
- Nominated for Pet Plan 'Charity Team of the Year' Award.
- Our first Everest Base Camp Trek was completed, raising over £10,000 to support our work.

## **Financial review**

### **Amount of reserves**

The results for the year are set out in the statement of financial activities. The general reserve at the year-end was £40,603. The Trustees are pleased with the developments made with our fundraising over this period and are looking forward to seeing this progress continue moving forward.

### **Reserves policy**

A policy is set which reflects the trustees' wish to safely commit as much as possible to the primary objectives of the charity whilst retaining financial stability and the potential to respond to new opportunities. There are currently two months' funds in general reserves which the trustees consider to be satisfactory.

## **Future plans**

For the forthcoming financial year and after a period of much growth within our projects, we are focusing on our four core projects, campaign and existing support programmes whilst strengthening our UK and in country Fundraising and Communications activities. We have the following aims:

### **Borneo**

- Complete our Veterinary Clinic next door to our existing KK facility in late 2019, enabling us to create a stronger base for our work within this region.
- Develop our outreach and education activities.
- Recruit a Communications Manager to enable us to increase local engagement including local financial sustainability.

### **Penang**

- Complete our Penang Facility in May 2019.
- Catching training to be conducted with the support of Dogs Trust Worldwide in August 2019.
- Conduct our first surveys for the ongoing monitoring and evaluation needs for this project in September 2019.
- Complete the recruitment needs for our veterinary team, to commence in September 2019.
- Continue to increase local engagement for this programme including local financial sustainability.

- Develop our education activities.

#### **Romania**

- Purchase the Mobile Vehicle Clinic in July 2019, to be customised for this programme.
- Launch the clinic in September 2019 and complete our first neutering campaign.
- Complete the recruitment of Vets and Nurses for our needs within the following financial period.
- Review meeting of first campaign and further strategic planning scheduled for early 2020.

#### **Philippines**

- Continue to support this vital programme at current funding levels.

#### **Claws Out**

- Launch our travel agency campaign, further details for which will be provided in the next annual report.
- Continue raising awareness through this programme through a range of media.
- Launch our education campaign, taking the film to colleges and universities across the UK and recruiting Claws Out ambassadors across Europe to host their own screenings.

#### **Support Programme**

- Our Volunteer Partnership Manager will continue raising funds to support the Elephant Orphanage in Zambia and the build of a Rhino Boma in South Africa.
- Providing advisory Support where required.

Our work wouldn't be possible without the generous support we have received from organisations and individuals who have enabled us to deliver vital lifelines to animals that rely on the support we provide. On behalf of everyone in the IAPWA Team, thank you so much for your kindness and belief in what we do.

### **Statement of trustees' responsibilities**

The trustees (who are also directors for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles of the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business



**International Aid for the Protection & Welfare of Animals (IAPWA) Limited  
Trustees' annual report and financial statements 2018-19**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company, and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees by



**Ricardo Aparicio**  
**Trustee**  
**28 August 2019**

**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an income and expenditure account)  
**FOR THE YEAR ENDED 30 APRIL 2019**

	Notes	2019			2018		
		£ Unrestricted funds	£ Restricted funds	£ Total funds	£ Unrestricted funds	£ Restricted funds	£ Total funds
<b>Income from:</b>							
Donations and legacies	3	175,374	74,963	250,337	111,114	51,102	162,216
<b>Total</b>		<b>175,374</b>	<b>74,963</b>	<b>250,337</b>	<b>111,114</b>	<b>51,102</b>	<b>162,216</b>
<b>Expenditure on:</b>							
Raising funds		4,787	-	4,787	1,144	-	1,144
Charitable activities	4	149,272	82,679	231,951	121,976	13,386	135,362
<b>Total</b>		<b>154,059</b>	<b>82,679</b>	<b>236,738</b>	<b>123,120</b>	<b>13,386</b>	<b>136,506</b>
<b>Net income (expenditure)</b>		<b>21,315</b>	<b>(7,716)</b>	<b>13,599</b>	<b>(12,006)</b>	<b>37,716</b>	<b>25,710</b>
<b>Reconciliation of funds:</b>							
Funds brought forward		(10,712)	37,716	27,004	1,294	-	1,294
<b>Funds carried forward</b>		<b>10,603</b>	<b>30,000</b>	<b>40,603</b>	<b>(10,712)</b>	<b>37,716</b>	<b>27,004</b>

**BALANCE SHEET**  
**AS AT 30 APRIL 2019**

(Company number 6893128)

	Notes	2019 £	2018 £
<b>Fixed assets</b>	6	-	2,397
<b>Current assets</b>			
Cash at bank and in hand		48,345	25,507
		48,345	25,507
<b>Creditors:</b> amounts falling due within one year	7	(7,742)	(900)
<b>Net current assets</b>		40,603	24,607
<b>Net assets</b>	8	40,603	27,004
Represented by:			
Restricted funds	9	30,000	37,716
General fund	9	10,603	(10,712)
Total funds		40,603	27,004

For the year ended 30 April 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These accounts were approved by the trustees on 28 August 2019 and are signed on their behalf by:



Ricardo Aparicio  
 Director

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 APRIL 2019

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### 1. Company information

The company is limited by guarantee, registered in England and Wales, registration number 06893128, registered office Bradbury House, The Avenue, Warminster, Wiltshire, BA12 9AB; it is also a registered charity, registration number 1137532 whose activities are for the public benefit.

### 2. Accounting Policies

#### Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), as amended by Update Bulletin 1 published in February 2016 and in accordance with company law.

#### Going concern

After making enquiries, the directors are not aware of any material uncertainties that cast doubt on going concern and they have a reasonable expectation that the Company will be able to continue its activities for the foreseeable future, and at least twelve months from the date of approval of these accounts. Accordingly, they have continued to adopt the going concern basis in the financial statements.

#### Income

Contractual income is recognised as incoming resources to the extent that the charity has provided the services in question. In the event that income is received in advance of the provision of the services, such income is deferred.

#### Expenditure

Cost of raising funds comprise the costs associated with attracting voluntary income.

Costs of activities in furtherance of the charity's objects comprise those costs incurred by the charity as a result of the delivery of its service. Costs of generating funds comprise the costs associated with attracting voluntary income.

Governance costs comprise those costs incurred by the charity in meeting its constitutional and statutory requirements.

#### Fixed assets and depreciation

Tangible fixed assets are included in the balance sheet at cost less depreciation.

Depreciation is generally calculated so that the cost of tangible fixed assets less their residual value are written off over their estimated useful lives. Motor vehicles are written off over four years.

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 30 APRIL 2019 (continued)

#### 2. Accounting Policies (continued)

##### Going concern

After making enquiries, the directors are not aware of any material uncertainties that cast doubt on going concern and have a reasonable expectation that the Company will be able to continue its activities for the foreseeable future, and at least twelve months from the date of approval of these accounts. Accordingly, they have continued to adopt the going concern basis in the financial statements.

##### Funds

Restricted funds represent the funds specifically earmarked for purposes specified by the donor. Unrestricted funds are funds which can be utilised for any of the objects of the charity at the discretion of the trustees.

#### 3. Donations

	2019			2018
	£	£	£	£
	Unrestricted funds	Restricted funds	Total funds	Total funds
Donations	160,586	-	160,586	97,921
Gift Aid	14,788	-	14,788	13,193
Grants				
Brigitte Bardot Foundation	-	18,576	18,576	21,102
Olsen Animal Trust	-	18,750	18,750	-
Nepal donor	-	31,137	31,137	-
Marchig Trust	-	6,500	6,500	-
Animal Friends Insurance	-	-	-	30,000
	175,374	74,963	250,337	162,216

#### 4. Expenditure on charitable activities

	2019			2018
	£	£	£	£
	Unrestricted funds	Restricted funds	Total funds	Total funds
Direct expenditure on charitable activities	106,185	63,929	170,114	95,702
Depreciation	2,397	-	2,397	5,409
Salaries	33,544	18,750	52,294	28,463
Independent examiner's fees	469	-	469	400
Trustees' expenses	-	-	-	-
Trustees' remuneration	-	-	-	-
Other support costs	6,677	-	6,677	5,388
	149,272	82,679	231,951	135,362

The salary payable to the Chief Executive was £30,000.  
There were two employees in the year.

## **INTERNATIONAL AID FOR THE PROTECTION & WELFARE OF ANIMALS (IAPWA) LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 APRIL 2019 (continued)**

#### **5. Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### **6. Tangible fixed assets**

	<b>Vehicles</b>
	<b>£</b>
<b>Cost</b>	
As at 1 May 2018	21,635
Additions	-
As at 30 April 2019	21,635
<b>Depreciation</b>	
As at 1 May 2018	19,238
Provided in year	2,397
As at 30 April 2019	21,635
<b>Net book value</b>	
As at 30 April 2019	-
As at 30 April 2018	2,397

#### **7. Creditors: amounts falling due within one year**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Amount due to HMRC	7,242	-
Accruals	500	900
	7,742	900

#### **8. Analysis of net assets between funds**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>Fund</b>	<b>Fund</b>	
	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	-	-	-
Current assets	18,345	30,000	48,345
Current liabilities	(7,742)	-	(7,742)
	10,603	30,000	40,603

## INTERNATIONAL AID FOR THE PROTECTION & WELFARE OF ANIMALS (IAPWA) LIMITED

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 APRIL 2019 (continued)

#### 9. Movement in funds

Name of fund	Opening	Incoming resources	Outgoing resources	Closing
	£	£	£	£
<b>Restricted funds:</b>				
Trap/Neuter/Release costs	7,716	18,576	(26,292)	-
Veterinary clinic in Borneo	30,000	-	-	30,000
Salary costs of Campaign Manager	-	18,750	(18,750)	-
Nepal project	-	31,137	(31,137)	-
Neutering costs	-	6,500	(6,500)	-
<b>Total restricted funds</b>	<b>37,716</b>	<b>74,963</b>	<b>(82,679)</b>	<b>30,000</b>
<b>Unrestricted fund:</b>				
General fund	(10,712)	175,374	(154,059)	10,603
<b>Total of all funds</b>	<b>27,004</b>	<b>250,337</b>	<b>(236,738)</b>	<b>40,603</b>

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF INTERNATIONAL AID FOR THE PROTECTION & WELFARE OF ANIMALS (IAPWA) LIMITED

I report on the accounts of International Aid for the Protection & Welfare of Animals (IAPWA) Limited ('the Company') for the year ended 30 April 2019 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes.

### Responsibilities and basis of the report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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;
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.



JB Price  
Chartered Accountant  
1b Oxford Street, Cheltenham, GL52 6DT  
[www.johnprice.org.uk](http://www.johnprice.org.uk)

28 August 2019