

IAPWA

International Aid for the Protection & Welfare of Animals



Trustees' annual report
and financial statements

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Trustees' annual report (incorporating the directors' report) For the year ended 30 April 2016

Reference and administrative details

Also known as	IAPWA
Company number	06893128
Charity number	1137532
Trustees	Louisa Tasker Ricardo Aparicio Nicola Stevens resigned as a trustee on 31 October 2015 Trustees are also directors for the purposes of company law.
Chief executive	Nicola Stevens (from November 2015)
Bankers	Lloyds Bank plc 13-14 Cornmarket Thame Oxford Oxfordshire OX9 2BN
Independent examiner	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 also set the remuneration of the management team.

Affiliated charities

On 15 July 2016 a charity called Independent Aid for the Protection & Welfare of Animals (IAPWA) Sabah was registered in Malaysia. This charity will carry out the work of IAPWA on that country using grants 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

In July 2015 the project in Kota Kinabalu reached its 1 year anniversary. Over the period of these accounts, IAPWA has made the following progress in this region:

- Expanding the current site to double the capacity including the purchase of an additional catching vehicle to increase the number of dogs neutered, vaccinated and treated in the region.
- Working alongside local NGO's to change legislation within Sabah to prohibit the human consumption of dog and cat meat, make animal fighting illegal and increase penalties for animal cruelty.
- Providing local animal welfare groups with veterinary support for the stray dogs and cats they rescue.
- Completing the first outreach project following an earthquake and subsequent flooding in a region a few hours' drive from the KK base to provide animals in the area with veterinary care.
- Delivering education sessions and attending a range of events within KK to promote the needs of stray animals and encourage responsible pet ownership.
- Successfully recruiting Vets and Veterinary Nurses to volunteer within the project through a range of placement durations.
- Welcoming a new Trustee, Dr Louisa Tasker, who has visited the project and assisted the team with many aspects such as the management of our population surveys.
- Founder, Nicky Stevens, awarded a British Citizen Award for International Achievement

Our work is funded entirely by the generosity of our supporters. On behalf of the entire IAPWA team and all the animals that we care for, we would like to say 'thank you' to everyone who has made it possible for us to improve the lives of so many disadvantaged dogs and cats this year.

Financial review

Amount of reserves

The results for the year are set out in the statement of financial activities. The amount of general reserves at the year end was £5,074.

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. The trustees are aiming to work towards having 3 months in reserve at the end of the next accounting period.

Future plans

In light of our success in Kota Kinabalu over this period, we are now planning to expand our activities over the next accounting period, as follows:

- To continue developing our project in KK with regular reviews to assess the effectiveness of our work including population surveys to measure the impact being made.
- To expand our outreach work and support of local animal welfare groups within Sabah.
- To commence discussions with the municipality in Penang regarding potential expansion in this area.
- To expand our Education Programme throughout KK.
- To expand our Adoption Programme to find more dogs loving homes within KK.
- To consider the support of other projects outside of Borneo/Malaysia in collaboration with other charities, subject to funding.
- To increase the number of UK trustees to four, with relevant skills to assist the project.
- To launch an event in the UK to promote our activities/plans and generate donations.
- To increase the number of UK fundraising volunteers.

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

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
17 December 2016

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an income and expenditure account)
FOR THE YEAR ENDED 30 APRIL 2016

	Notes	2016			2015		
		Unrestricted Fund £	Restricted Funds £	Total Funds £	Unrestricted Fund £	Restricted Funds £	Total Funds £
Income from:							
Donations and legacies	3	126,029	-	126,029	102,546	31,070	133,616
Total		126,029	-	126,029	102,546	31,070	133,616
Expenditure on:							
Raising funds		7,765	-	7,765	8,833	-	8,833
Charitable activities	4	122,226	-	122,226	85,893	31,070	116,963
Total		129,991	-	129,991	94,726	31,070	125,796
Net (expenditure) income		(3,962)	-	(3,962)	7,820	-	7,820
Reconciliation of funds:							
Funds brought forward		9,036	-	9,036	1,216	-	1,216
Funds carried forward		5,074	-	5,074	9,036	-	9,036

BALANCE SHEET
AS AT 30 APRIL 2016
(Company number 6893128)

	Notes	2016 £	2015 £
Fixed assets	6	13,215	9,033
Current assets			
Cash at bank and in hand		-	273
		-	273
Creditors: amounts falling due within one year	7	(8,141)	(270)
Net current (liabilities) assets		(8,141)	3
Net assets		5,074	9,036
Represented by:			
General fund		5,074	9,036

For the year ended 30 April 2016 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 17 December 2016 and are signed on their behalf by:

Ricardo Aparicio
Director

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 APRIL 2016

1. Company information

The company is limited by guarantee, registered in England and Wales; it is also a registered charity whose activities are intended to be 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.

This is the first time that the accounts have been presented in accordance with FRS 102. This had no impact on reserves.

Incoming resources

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.

Resources expended

Cost of generating 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 2016 (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

	2016	2015
	£	£
Restricted	-	31,070
General fund		
Donations	102,580	102,546
Gift Aid	23,449	-
	126,029	102,546
	126,029	133,616

4. Expenditure on charitable activities

	2016	2015
	£	£
Direct expenditure on charitable activities	99,653	90,124
Depreciation	5,409	3,011
Salaries	10,800	20,849
Independent examiner's fees	360	270
Trustees' expenses	-	495
Trustees' remuneration	-	-
Other support costs	6,004	2,214
	122,226	116,963
	122,226	116,963

The salary payment for 2016 was payable to the Chief Executive

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 APRIL 2016 (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

	Vehicles	
	£	
Cost		
As at 1 May 2015	12,044	
Additions	<u>9,591</u>	
As at 30 April 2016	<u>21,635</u>	
Depreciation		
As at 1 May 2015	3,011	
Provided in year	<u>5,409</u>	
As at 30 April 2016	<u>8,420</u>	
Net book value		
As at 30 April 2016	<u>13,215</u>	
As at 30 April 2015	<u>9,033</u>	

7. Creditors: amounts falling due within one year

	2016	2015
	£	£
Bank overdraft	7,871	-
Accruals	<u>270</u>	<u>270</u>
	<u>8,141</u>	<u>270</u>

**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 for the year ended 30 April 2016 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes.

Respective responsibilities of trustee and examiner

The trustees (who are also directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43 (2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below:

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements

(a) to keep accounting records in accordance with 386 of the Companies Act 2006; and

(b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Companies Act 2006 and the methods and principles of the 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.

have not been met; or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.