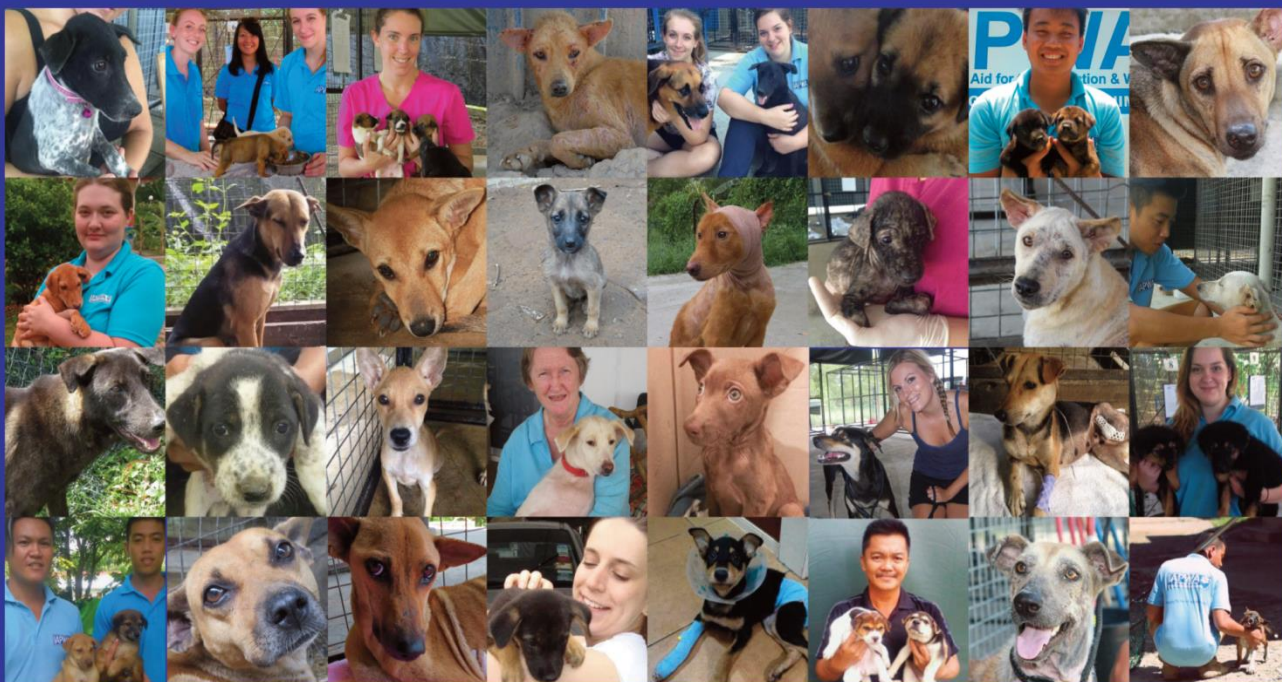


# IAPWA

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 2017**

### **Reference and administrative details**

**Also known as** IAPWA

**Company number** 06893128

**Charity number** 1137532

**Trustees** Louisa Tasker  
Ricardo Aparicio  
Lynsey Gill

Trustees are also directors for the purposes of company law.

**Chief executive** Nicola Stevens

**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 set the remuneration of the management team.

### Affiliated charities

On 15 July 2016 IAPWA was also registered in Sabah, Borneo. This will carry out the work of IAPWA in 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 2016 the project in Kota Kinabalu reached its second year anniversary. Over the period of these accounts, IAPWA has made the following progress:

- Increasing the number of strays neutered, vaccinated and treated to our target of 250 a month.

- Continuing to be the veterinary lifeline for local animal welfare groups through providing veterinary support for the dogs and cats they rescue and completing further outreach programmes in Sabah, with an aim to increase this from mid- 2017.
- Expanding our adoption programme and finding forever homes in Sabah for approximately 10 dogs a month who were unable to cope on the streets.
- Expanding our education sessions to a target of 100 children a month and attending a range of events within KK to promote the needs of stray animals and encourage responsible pet ownership.
- Beginning negotiations with MBPP (the Government in Penang, Malaysia) to establish a humane population control programme for the estimated 25,000 dogs in that region. It's expected that an MOU (Memorandum of Understanding) will be signed with the government within the next accounting period, whereby we are aiming to establish a programme there in late 2017.
- Co-funding our first neutering campaigns outside of Borneo for over 200 dogs in Romania where the team visited in February 2017 to develop our work within this Country further.
- Welcoming a new Trustee, Lynsey Gill with plans to recruit a further two Trustees within the next accounting period.
- Holding a Fundraising and Awareness event in London in February 2017.
- Launching our 'Friends of IAPWA' group to increase the number of fundraising volunteers joining IAPWA and funds raised to enable development of our work.
- Being a sponsor of the first UK Human Behaviour Change Conference

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 £1,860.

### **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**

For the following financial year we aim to achieve the following:

- Recruit a further two UK Trustees to bring new skills to the Trustee Board, specifically within campaigns and fundraising.
- Continue expanding our outreach work within Borneo to increase the number of dogs and cats we can help every month and grow our Veterinary Team to accommodate this.
- Sign an MOU with the Government in Penang to agree the launch of a humane population control management programme for the regions estimated 25,000 dogs with support from the government to build a facility in Penang for IAPWA to manage this programme. It will also be necessary to establish IAPWA Penang as a registered charity within 2017, in the same way as have done with IAPWA Borneo.
- Fund for further neutering programmes in Romania and identify partners to work alongside to create long term change within this Country. We are also aiming to organise a summer event and fundraising challenge in September 2017 to raise awareness of our work in this Country.
- Establish a partnership in Asia to tackle the Dog Meat Trade, with meetings in the Philippines planned in September 2017 and a strategy being set for our work in this area.
- Consider the potential of expanding our support for other species from late 2017 through partnerships and our own campaigns, with a view to helping Elephants, Rhinos and Lions.
- Identify our first UK partnership to support animals in the UK.
- Develop a new website to promote our additional projects and partnerships we'll be managing and supporting.
- Increase our Friends of IAPWA Group with more members across Countries throughout the UK focusing on community fundraising initiatives to generate much needed funds to support our work.
- Expand the UK Volunteer Team in the areas of recruitment, campaigns, events, marketing and fundraising.
- Launch a wider overseas challenges programme with a volunteer recruited to manage this, to generate additional funds to support our projects.
- Consider the viability of establishing fundraising teams in other Countries outside the UK.

## **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 2017**

## INTERNATIONAL AID FOR THE PROTECTION & WELFARE OF ANIMALS

### STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an income and expenditure account)

**FOR THE YEAR ENDED 30 APRIL 2017**

	Notes	<u>2017</u> £	<u>2016</u> £
<b>Income from:</b>			
Donations and legacies	3	132,750	126,029
<b>Total</b>		<u>132,750</u>	<u>126,029</u>
<b>Expenditure on:</b>			
Raising funds		2,114	7,765
Charitable activities	4	134,416	122,226
<b>Total</b>		<u>136,530</u>	<u>129,991</u>
<b>Net income (expenditure)</b>		(3,780)	(3,962)
<b>Reconciliation of funds:</b>			
Funds brought forward		5,074	9,036
<b>Funds carried forward</b>		<u>1,294</u>	<u>5,074</u>



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

**BALANCE SHEET**

**AS AT 30 APRIL 2017**

(Company number 6893128)

	Notes	2017 £	2016 £
<b>Fixed assets</b>	6	<u>7,806</u>	<u>13,215</u>
<b>Current assets</b>			
Cash at bank and in hand		<u>-</u>	<u>-</u>
<b>Creditors:</b> amounts falling due within one year	7	<u>(6,512)</u>	<u>(8,141)</u>
<b>Net current (liabilities) assets</b>		<u>(6,512)</u>	<u>(8,141)</u>
<b>Net assets</b>		<u>1,294</u>	<u>5,074</u>
Represented by:			
General fund		<u>1,294</u>	<u>5,074</u>

For the year ended 30 April 2017 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 2017 and are signed on their behalf by:



Ricardo Aparicio  
Director

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

### **NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 APRIL 2017**

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#### **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.

##### **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 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.

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

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 APRIL 2017 (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

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Donations	115,329	102,580
Gift Aid	17,421	23,449
	132,750	126,029

#### 4. Expenditure on charitable activities

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Direct expenditure on charitable activities	87,771	99,653
Depreciation	5,409	5,409
Salaries	30,000	10,800
Employee payments relating to prior years	5,021	-
Independent examiner's fees	390	360
Trustees' expenses	-	-
Trustees' remuneration	-	-
Other support costs	5,825	6,004
	134,416	122,226

The salary payment was payable to the Chief Executive

The Chief Executive donated £11,690 to IAPWA from this salary as a personal donation.

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

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 APRIL 2017 (continued)

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#### 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 2016	21,635	
Additions	-	
As at 30 April 2017	21,635	
<b>Depreciation</b>		
As at 1 May 2016	8,420	
Provided in year	5,409	
As at 30 April 2017	13,829	
<b>Net book value</b>		
As at 30 April 2017	7,806	
As at 30 April 2016	13,215	

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

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Bank overdraft	5,646	7,871
Accruals	866	270
	6,512	8,141

## 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 2017 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)

17 December 2017