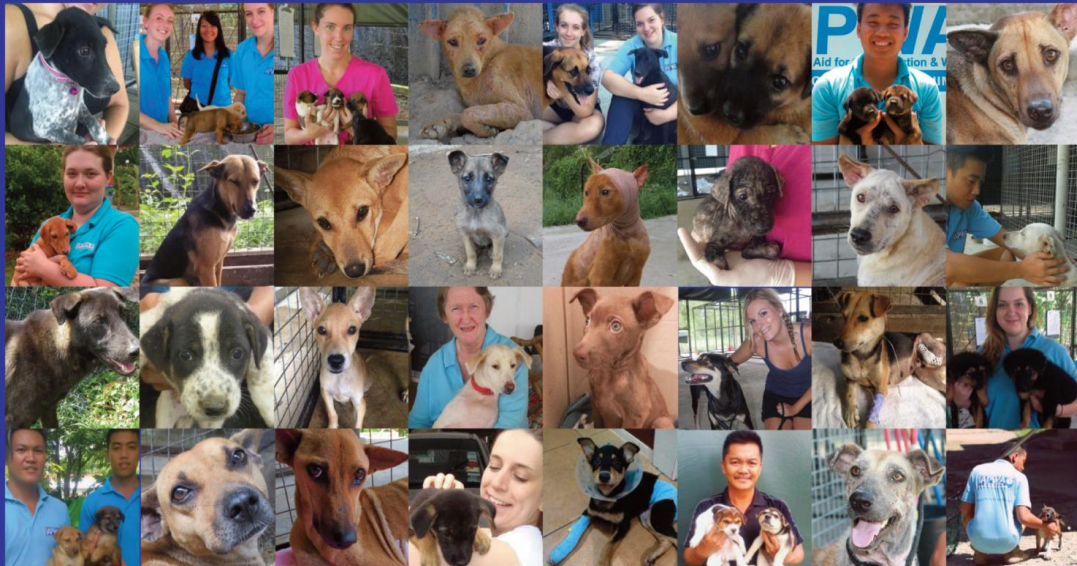


International Aid for the Protection & Welfare of Animals (IAPWA) Limited
Trustees' annual report and financial statements 2017-18

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 2018

Reference and administrative details

Also known as	IAPWA
Company number	06893128
Charity number	1137532
Trustees	Louisa Tasker Ricardo Aparicio Lynsey Gill Mathew Cull (appointed January 2018) Eleanor Parravani (appointed August 2017) 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 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

At the end of this accounting period, our project in Sabah, Borneo, will be approaching its four year anniversary. We continue to neuter, vaccinate and treat thousands of strays every year in this region, in

addition to our adoption and education programmes. Over the period of these accounts, IAPWA has made the following progress within this project:

- Discussions have started to expand our facility in Kota Kinabalu further to increase the support we can provide in this region. Through our current site our main focus is on our neutering and vaccination programme to reduce the number of puppies born on the streets, in partnership with the government (DBKK). Within this space, however, we also utilise some kennels to provide additional veterinary care to stray dogs that require this support and also for our adoption programme, with a separate exercise area. Our aim is to use some neighbouring land on which to build a Veterinary Clinic and additional kennels. Our current site would then be used solely for our neutering and vaccination programme, enabling us to utilise all of the kennels in that area for this purpose. The Clinic and extra housing would provide us with a separate and additional space to be able to increase the support we can provide for stray dogs needing veterinary treatment, as well as also having an area to provide veterinary support for cats on-site. Our adoption programme would also run from within the new area. Once all the formalities are in place, we expect work to start on this site in mid 2018 and to be completed in early 2019.
- Expanding our outreach programmes throughout Sabah, with plans to develop this further to increase the number of regions we provide veterinary support within.
- Increasing the number of local NGO's we provide neutering, vaccination and veterinary support to for the dogs and cats they rescue.
- Expanding our Education programme to target 150 children a month with further developments for this programme and community engagement initiatives being discussed for 2018/2019.

Our work has now expanded outside of Borneo, with the following activities and achievements within this period:

- An MOU (Memorandum of Understanding) has now been signed with the Penang Government (MBPP) to establish a humane population management programme for the estimated 25,000 dogs in the region, which has resulted in the end of the dog culls in that area. This programme has now begun on a small scale with local veterinary support. All workshops and training relating to catching, rescue and release activities have been completed and an experienced Project Director has been recruited to the IAPWA team who is now operational within this programme. Discussions are ongoing with MBPP about a larger facility to expand this programme further and we are aiming to see the completion of this site within the first quarter of 2019.
- Funding support has continued for further neutering campaigns within Romania, as well as funds having been raised for a Mobile Veterinary Clinic through a challenge carried out by two of our Ambassadors in September 2017. Meetings about the launch of this Clinic, have been scheduled for August 2018 and will be shared in the next annual report along with full details of this programme.
- Following on from changing the legislation in Borneo in 2015, alongside local NGO's, which included the prohibition of the human consumption of dog and cat meat, we have continued our aims to end dog meat trade activity through the launch of a partnership in the Philippines. This programme involves identifying and prosecuting illegal dog meat traders through an experienced surveillance team and in partnership with the local authorities. Since this programme began in September 2017, 5 raids have been successfully carried out through funding by IAPWA with the dogs rescued having received full support at the sanctuary linked to this programme. Further meetings have been scheduled for July 2018 on how to expand this project further, including identifying and prosecuting restaurants serving dog meat and an education and awareness campaign, part of which will focus on the correlation between eating dog meat and the transmission of rabies to humans.
- Three further partnerships have been finalised through this period as part of our aims to establish support for other species and also animals in the UK. One of these is Street Vet, who provide veterinary care and support to dogs belonging to the homeless community within the UK. Our aims are to support them with the development of this programme and with their growth in expanding the areas they work in throughout the UK. We have also finalised partnerships with an Elephant Orphanage in Zambia and a

Rhino protection project in South Africa and have recruited a Volunteer Partnership Manager who will be focusing on supporting and managing these two wildlife partnership projects moving forward.

- We have been joined by Beth Jennings, the Founder of the 'Claws Out' Campaign against the captive breeding of lions, canned hunting and the lion bone trade. Beth is now developing this campaign within her capacity as a Volunteer Campaign Manager for IAPWA and in partnership with Born Free and The Olsen Trust. We expect to see a lot of development with this throughout 2018/2019 and will be providing a detailed update on this within our next annual report, along with that of our other recent partnerships.
- Our first 'Save a Stray' Day, has been planned, which will take place in July 2018. This will become an annual IAPWA event and focus on raising awareness about the plight of strays worldwide. An Art and Film Event is also being organised to be held at the Royal Geographic Society in November 2018, with the proceeds raised being used as part of our fundraising strategy to support our wildlife partnerships.
- Our Overseas Challenges programme has developed to raise funds to support our work with 4 sponsored events being planned to take place in 2019 to climb Mount Kilimanjaro, Everest Base Camp, Mount Kinabalu and a Corporate Challenge.
- Our 'Youth of IAPWA' programme was established, with Rookwood School becoming our Ambassador for this initiative. This school, based in Hampshire, were given an award at the Jane Goodall Roots and Shoots ceremony for their outstanding contribution through their support for dogs in Romania. Through our programme they aim to encourage other schools to take part and engage the younger generation with animal welfare and how they can make a difference. They are currently planning a range of fundraising activities and we have recruited a Youth of IAPWA Manager, with extensive experience working with schools, children and young adults, to help us develop this programme throughout the UK.
- Two new Trustees were welcomed to our Board, Matthew Cull and Ellie Parravani, as part of the future plans referenced in our last annual report, with each bringing a wealth of expertise to the team having worked within animal welfare for many years.
- We were honoured to have been asked to present at a variety of events throughout this period, including at the Dogs Trust International Companion Animal Conference in Cyprus, the launch of the Animal Star Awards, Oxford Brookes University and an Awards Ceremony through our Youth of IAPWA programme.
- A new website has been developed to enable us to share the work we do more effectively.

Our work is funded entirely by the generosity of our supporters. On behalf of the 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 continue and expand the lifeline we provide for those in need.

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 negative 10,712.

The trustees are concerned about the lack of general funds and have spent a lot of time since the year end working on our fundraising potential. We have also spent a lot of time developing our 'Friends of IAPWA' group to enhance the results within our community fundraising. In addition, we have seen improvements within our individual giving and are in the process of working through a Major Donor strategy to also strengthen this. In addition we have an Events Team now in place to also help generate funding from within this area. These actions have seen funding increase and a consequent improvement in reserves.

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 one month's expenditure in reserve at the end of the next accounting period with a long term target of three month's expenditure.

Future plans

For the following financial year and after a period of much growth within our projects, we are focusing on strengthening our existing projects and new partnerships and are aiming to achieve the following:

- Complete the Borneo site expansion in early 2019 to be able to increase the support we can provide for the strays in Borneo and improve the effectiveness of our site. We will also be expanding our outreach programme and strengthening the education and community engagement aspects of our work.
- Complete the Penang site within the first quarter of 2019 and ensure all personnel are in place and trained to enable us to increase the number of strays we can support in this area. The aims are to bring this programme in line with the level of activity we have achieved within the Borneo project.
- Launch the Mobile Veterinary Clinic in Romania within 2019 and continue to fund for ongoing neutering campaigns in other regions. Further developments to this project are likely given the vast need throughout Romania and we'll provide a more detailed report on our plans with this project within the next annual report.
- Expand our Philippines project to include identifying restaurants selling dog meat illegally as well as the launch of an education and awareness programme, with one of the focuses being on the correlation between dog meat and the transmission of rabies in humans.
- We envisage much development within the Claws Out Campaign within 2018/2019 and meetings are being held to discuss the treatment plan for a short film, as part of the partnership with Born Free and The Olsen Trust to raise awareness of the link between cub petting and canned hunting, along with the activity required to ensure this reaches its intended audience. More detailed updates for this campaign will be provided in the next annual report due to this being a fairly recent addition to our work within this period.
- Within this period we have finalised some new partnerships which we will be focusing on strengthening moving forward. In our next annual report, we'll be providing more information as to the ongoing strategy for these support programmes once further discussions have taken place.
- We aim to develop our Youth of IAPWA programme further to engage more schools with animal welfare and the work that we do. We are also aiming to develop our 'Friends of IAPWA' programme, for adult volunteers interested in joining our UK team to help us to make a difference for animals in need.

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

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- 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
19 August 2018**

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an income and expenditure account)
FOR THE YEAR ENDED 30 APRIL 2018

	Notes	2018			2017		
		£ Unrestricted funds	£ Restricted funds	£ Total funds	£ Unrestricted funds	£ Restricted funds	£ Total funds
Income from:							
Donations and legacies	3	111,114	51,102	162,216	132,750	-	132,750
Total		111,114	51,102	162,216	132,750	-	132,750
Expenditure on:							
Raising funds		1,144	-	1,144	2,114	-	2,114
Charitable activities	4	121,976	13,386	135,362	134,416	-	134,416
Total		123,120	13,386	136,506	136,530	-	136,530
Net income (expenditure)		(12,006)	37,716	25,710	(3,780)	-	(3,780)
Reconciliation of funds:							
Funds brought forward		1,294	-	1,294	5,074	-	5,074
Funds carried forward		(10,712)	37,716	27,004	1,294	1,294	1,294

BALANCE SHEET
AS AT 30 APRIL 2018

(Company number 6893128)

	Notes	2018 £	2017 £
Fixed assets	6	<u>2,397</u>	<u>7,806</u>
Current assets			
Cash at bank and in hand		<u>25,507</u>	<u>-</u>
		25,507	-
Creditors: amounts falling due within one year	7	(900)	(6,512)
Net current (liabilities) assets		<u>24,607</u>	<u>(6,512)</u>
Net assets	8	<u>27,004</u>	<u>1,294</u>
Represented by:			
Restricted funds	9	37,716	1,294
General fund	9	(10,712)	-
Total funds		<u>27,004</u>	<u>1,294</u>

For the year ended 30 April 2018 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 19 August 2018 and are signed on their behalf by:



Ricardo Aparicio
Director

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 APRIL 2018

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.

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 2018 (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

	2018			2017
	£	£	£	£
	Unrestricted funds	Restricted funds	Total funds	Total funds
Donations	97,921	-	97,921	115,329
Gift Aid	13,193	-	13,193	17,421
Grants				
Brigitte Bardot Foundation	-	21,102	21,102	-
Animal Friends Insurance	-	30,000	30,000	-
	111,114	51,102	162,216	132,750

4. Expenditure on charitable activities

	2018			2017
	£	£	£	£
	Unrestricted funds	Restricted funds	Total funds	Total funds
Direct expenditure on charitable activities	82,316	13,386	95,702	87,771
Depreciation	5,409	-	5,409	5,409
Salaries	28,463	-	28,463	35,021
Independent examiner's fees	400	-	400	390
Trustees' expenses	-	-	-	-
Trustees' remuneration	-	-	-	-
Other support costs	5,388	-	5,388	5,825
	121,976	13,386	135,362	134,416

The salary payment was payable to the Chief Executive

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 APRIL 2018 (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 2017	21,635
Additions	-
As at 30 April 2018	<u>21,635</u>
Depreciation	
As at 1 May 2017	13,829
Provided in year	5,409
As at 30 April 2018	<u>19,238</u>
Net book value	
As at 30 April 2018	<u>2,397</u>
As at 30 April 2017	<u>7,806</u>

7. Creditors: amounts falling due within one year

	2018 £	2017 £
Bank overdraft	-	5,646
Accruals	900	866
	<u>900</u>	<u>6,512</u>

9. Analysis of net assets between funds

	Unrestricted Fund £	Restricted Fund £	Total £
Fixed assets	2,397	-	2,397
Current assets	(12,209)	37,716	25,507
Current liabilities	(900)	-	(900)
	<u>(13,109)</u>	<u>37,716</u>	<u>24,607</u>

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

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 APRIL 2018 (continued)

10. Movement in funds

Name of fund	Opening £	Incoming resources £	Outgoing resources £	Closing £
Restricted funds:				
Borneo drugs	-	21,102	(13,386)	7,716
Veterinary clinic in Borneo	-	30,000	-	30,000
Total restricted funds	-	51,102	(13,386)	37,716
Unrestricted fund:				
General fund	1,294	111,114	(123,120)	(10,712)
Total of all funds	1,294	162,216	(136,506)	27,004

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 2018 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

19 August 2018