

Registration number 4452066

**THE INTERNATIONAL ACTION NETWORK ON SMALL ARMS (IANSA)**  
Company limited by guarantee

**Director's report and financial statements**  
**for the year ended 31 December 2010**

**Wenn Townsend**  
**Chartered Accountants**  
**Oxford**



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**THE INTERNATIONAL ACTION NETWORK ON SMALL ARMS (IANSA)**  
**Company limited by guarantee**

**Company information**

Directors	G Marshall-Andrews	
	S Masters	(appointed 1 September 2010)
	T Nash	(appointed 24 January 2011)
	M North	
	A Ntung	(appointed 24 January 2011)
	R Peters	
	O Sprague	(appointed 24 January 2011)
	J Stephen	(appointed 27 July 2010)
	A Vranckx	(appointed 24 January 2011)
	M Wolkowitz	(appointed 24 January 2011)
Secretary	M Todd	
Company number	4452066	
Registered office	56-64 Leonard Street London EC2A 4LT	
Auditors	Wenn Townsend Oxford OX1 3LE	
Business address	1st Floor, Development House 56-64 Leonard Street London EC2A 4LT	

**THE INTERNATIONAL ACTION NETWORK ON SMALL ARMS (IANSA)**  
**Company limited by guarantee**

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**THE INTERNATIONAL ACTION NETWORK ON SMALL ARMS (IANSA)**  
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**Director's report**  
**for the year ended 31 December 2010**

The directors present their report and the financial statements for the year ended 31 December 2010

**Legal structure**

The International Action Network on Small Arms is a company registered in England and Wales number 4452066, limited by guarantee. The company was incorporated on 30 May 2002 and is governed by the Memorandum and Articles of Association. The Company commenced trading on 1 January 2003.

**Principal activity**

The International Action Network on Small Arms is the global movement against gun violence, linking civil society organisations working to stop the proliferation and misuse of small arms and light weapons. IANSA supports efforts to make people safer by reducing demand for such weapons, improving firearm regulation and strengthening controls on arms transfers. Through research, advocacy and campaigning, IANSA members are promoting local, national, regional and global measures to strengthen human security.

**Directors**

The directors who served during the year are as stated below

D Luz	(resigned 24 March 2010)	R Peters	
G Marshall-Andrews		O Sprague	(appointed 24 January 2011)
S Masters	(appointed 1 September 2010)	J Stephen	(appointed 27 July 2010)
T Nash	(appointed 24 January 2011)	A Vranckx	(appointed 24 January 2011)
M North		M Wolkowitz	(appointed 24 January 2011)
A Ntung	(appointed 24 January 2011)		

All the directors, being eligible, offer themselves for election at the forthcoming Annual General Meeting

**Financial review**

The income for the year was £499,335 and the expenditure was £534,254. Designated funds held in reserves at the year end 31 December 2010 amounted to a deficit of £31,033.

**Reserves policy**

IANSA's policy on accumulated reserves is to maintain a balance as a contingency fund. This is to be used where additional necessary expenditure on a project is not covered by donor funding.

**Review of activities**

IANSA's main activities in 2010 involved awareness raising, capacity building, and coordinating NGO involvement in international, regional and national discussions on small arms. IANSA also undertook a comprehensive membership restructure, implemented key governance reforms, and upgraded its communications systems with a new website and information management system.

IANSA members were involved in several campaigns during 2010. In Africa, members utilised the World Cup as a platform for awareness raising through the Gun Free World Cup campaign, which called for the ban of guns in sporting stadiums. In other campaigning activities, the Global Week of Action Against Gun Violence (WOA) saw yet another increase in the number of organisations and countries actively participating in awareness raising activities. The IANSA Secretariat, in its role as a leader of the Control Arms campaign, continued to strengthen its efforts to promote a strong and robust Arms Trade Treaty (ATT), convening a two day Control Arms campaign meeting in Vienna attended by civil society representatives from over 40 countries. IANSA women were active throughout the year with national events held in Serbia and Uganda to focus public attention on the use of small arms by perpetrators of domestic violence.

**THE INTERNATIONAL ACTION NETWORK ON SMALL ARMS (IANSA)**  
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**Director's report**  
**for the year ended 31 December 2010**

continued

**Review of activities (continued)**

2010 saw a significant level of capacity building amongst members, particularly in the context of women-only trainings on small arms control and gender. Twenty women from Central America and the Caribbean participated in a women-only training institute held in Mexico City in April. Participants included IANSA Women's Network members, female police officers and government officials from throughout the region. Elsewhere, members who participated in the successful women-only pilot training in Ethiopia in 2009 organised follow-up trainings in Nigeria, Cameroon, Kenya, Liberia, Malawi, South Africa, Uganda. These focused on increasing women's participation in local community peace building and conflict resolution, and strengthening work for an Arms Trade Treaty (ATT) that reinforces UN Security Resolutions 1325, 1820, 1888, and 1889.

The Secretariat coordinated the participation of IANSA members at the UN Commission on the Status of Women, the UN First Committee on Disarmament, and the UN Programme of Action (PoA) Biennial Meeting of States. Members' activities during these meetings included participating and speaking in side events, making presentations, and consistently engaging with and providing support to UN member states.

IANSA initiated several key changes in its governance structures and communications in order to improve transparency, accountability and efficiency. At a meeting of some of IANSA's most experienced members in July, members agreed Terms of Reference (TOR) for IANSA's governance structures and member engagement for the five year period to 2015. This included a TOR for the establishment of an International Advisory Council (IAC), a group of elected IANSA members to become the new, elected decision-making body for the network in matters of policy and campaign priorities, as well as the strategic direction of the network. IANSA's membership structure was also formalised, in line with the Members Charter, which saw the creation of four distinct categories of membership. In support of this, a new membership management system was introduced to capture a much broader range of data on IANSA members and their activities. We also launched the new IANSA website, which is more representative of the network and incorporates members' discussion forums and a secure members' log-in area.

On 31 August 2010, Rebecca Peters resigned from her position as executive director of the secretariat operations. On 1st September 2010, Sarah Masters was appointed to the Board as executive director to succeed Rebecca Peters, who remained on the board as a non-executive director.

**Statement of directors' responsibilities**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year. In preparing these financial statements, the directors are required to

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

**THE INTERNATIONAL ACTION NETWORK ON SMALL ARMS (IANSA)**  
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**Director's report**  
**for the year ended 31 December 2010**

continued

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware

- there is no relevant audit information (information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

**Auditors**

Wenn Townsend are deemed to be reappointed in accordance with Section 487(2) of the Companies Act 2006.

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Board on 4 July 2011 and signed on its behalf by



**S Masters**  
**Director**

**Independent auditor's report to the members of  
THE INTERNATIONAL ACTION NETWORK ON SMALL ARMS (IANSA)**

We have audited the financial statements of THE INTERNATIONAL ACTION NETWORK ON SMALL ARMS (IANSA) for the year ended 31 December 2010 which comprise the Profit and Loss Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (Effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the directors, and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Director's report and financial statements to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications of our report.

**Opinion on financial statements**

In our opinion the financial statements

- give a true and fair view of the state of the company's affairs as at 31 December 2010 and of its profit for the year then ended,
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, and
- have been prepared in accordance with the requirements of the Companies Act 2006

**Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Independent auditor's report to the members of  
THE INTERNATIONAL ACTION NETWORK ON SMALL ARMS (IANSA)**

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us, or
- the financial statements are not in agreement with the accounting records and returns, or
- certain disclosures of directors' remuneration specified by law are not made, or
- we have not received all the information and explanations we require for our audit, or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report

**Mr Anthony Haines (senior statutory auditor)  
For and on behalf of Wenn Townsend  
Chartered Accountants and  
Registered Auditor  
4 July 2011**

**Oxford  
OX1 3LE**



**THE INTERNATIONAL ACTION NETWORK ON SMALL ARMS (IANSA)**  
Company limited by guarantee

**Income and Expenditure account  
for the year ended 31 December 2010**

		<b>2010</b>	<b>2009</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>Income</b>	<b>2</b>	499,335	757,658
Project and administrative expenses		<u>(534,254)</u>	<u>(764,465)</u>
<b>Operating deficit</b>		<b>(34,919)</b>	<b>(6,807)</b>
Interest receivable and similar income		<u>144</u>	<u>438</u>
<b>Deficit on ordinary activities before taxation</b>		<b>(34,775)</b>	<b>(6,369)</b>
Tax on loss on ordinary activities	<b>7</b>	<u>-</u>	<u>617</u>
<b>Deficit for the year</b>	<b>12</b>	<b>(34,775)</b>	<b>(5,752)</b>
Accumulated reserve brought forward		<u>3,742</u>	<u>9,494</u>
<b>Accumulated reserve carried forward</b>		<u><b>(31,033)</b></u>	<u><b>3,742</b></u>

The notes on pages 8 to 12 form an integral part of these financial statements.

**THE INTERNATIONAL ACTION NETWORK ON SMALL ARMS (IANSA)**  
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**Balance sheet**  
**as at 31 December 2010**

	Notes	2010 £	2009 £
<b>Fixed assets</b>			
Tangible assets	8	827	345
<b>Current assets</b>			
Debtors	9	2,321	4,621
Cash at bank and in hand		234,054	122,244
		<u>236,375</u>	<u>126,865</u>
<b>Creditors: amounts falling due within one year</b>	10	<u>(268,235)</u>	<u>(123,468)</u>
<b>Net current (liabilities)/assets</b>		(31,860)	3,397
<b>Total assets less current liabilities</b>		<u>(31,033)</u>	<u>3,742</u>
<b>Net (liabilities)/assets</b>		<u>(31,033)</u>	<u>3,742</u>
<b>Reserves</b>			
Accumulated reserves	12	(31,033)	3,742
<b>Members' funds</b>		<u>(31,033)</u>	<u>3,742</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008) relating to small companies

The financial statements were approved by the Board on 4 July 2011 and signed on its behalf by



**S Masters**  
**Director**

**Registration number 4452066**

**The notes on pages 8 to 12 form an integral part of these financial statements.**

**THE INTERNATIONAL ACTION NETWORK ON SMALL ARMS (IANSA)**  
**Company limited by guarantee**

**Notes to the financial statements**  
**for the year ended 31 December 2010**

**1. Accounting policies**

**1.1. Accounting convention**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

**1.2. Income**

Income represents donations and grants receivable. When grants are received for projects, which last for more than one year, the unspent amount is deferred to be spent in the following year(s). This is in accordance with the Memorandum of Association that no surplus arises.

**1.3. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at historical cost less depreciation. Depreciation is provided at rates which reflect the anticipated useful lives of the assets and their estimated residual value, as follows:

Computer equipment - 33 33% straight line

**1.4. Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**1.5. Going concern**

The accounts are showing a deficit of funds of £31,033 as at 31 December 2010 due to an unusually high level of deferred income. The directors have considered a period of twelve months from the date of approval and are satisfied that the accounts should be prepared on the going concern basis. This deficit accrued during a significant period of transition for the company, with a change in Director, recruitment of a new board of directors and an overhaul of governance systems as a result of an external evaluation. The directors have put in place a strategy to eliminate the deficit within two years and move towards operating with reserves. Measures already in place as part of this strategy include full cost recovery across all projects and discussions with donors regarding direct contributions towards this deficit from their grants to the company.

**2. Donations and grants receivable**

	2010 £	2009 £
Donations and grants received	651,311	660,230
Add deferred income brought forward at 1 January 2010	98,363	195,791
Less deferred income carried forward at 31 December 2010	(250,339)	(98,363)
Income and expenditure account	<u>499,335</u>	<u>757,658</u>

**THE INTERNATIONAL ACTION NETWORK ON SMALL ARMS (IANSA)**  
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**Notes to the financial statements**  
**for the year ended 31 December 2010**

<b>3. Operating Deficit</b>	<b>2010</b>	<b>2009</b>
	<b>£</b>	<b>£</b>
Operating Deficit is stated after charging		
Depreciation and other amounts written off tangible assets	499	4,599
Auditors' remuneration (Note 4)	4,800	4,350
	<u>          </u>	<u>          </u>
<b>4. Auditors' remuneration</b>	<b>2010</b>	<b>2009</b>
	<b>£</b>	<b>£</b>
Auditors' remuneration - audit of the financial statements	4,800	4,350
	<u>          </u>	<u>          </u>
<b>5. Employees</b>		
<b>Number of employees</b>	<b>2010</b>	<b>2009</b>
The average monthly numbers of employees	<b>Number</b>	<b>Number</b>
(including the directors) during the year were		
	6	8
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2010</b>	<b>2009</b>
	<b>£</b>	<b>£</b>
Wages and salaries	196,420	225,917
	<u>          </u>	<u>          </u>
	196,420	225,917
Temporary staff( including freelancers and		
overseas co-ordinators outside the UK)	56,920	59,197
	<u>          </u>	<u>          </u>
	253,340	285,114
	<u>          </u>	<u>          </u>
<b>6. Directors' remuneration</b>	<b>2010</b>	<b>2009</b>
	<b>£</b>	<b>£</b>
Remuneration and other benefits	51,615	49,500
	<u>          </u>	<u>          </u>

**THE INTERNATIONAL ACTION NETWORK ON SMALL ARMS (IANSA)**

Company limited by guarantee

Notes to the financial statements  
for the year ended 31 December 2010

**7. Tax on loss on ordinary activities**

<b>Analysis of charge in period</b>	<b>2010 £</b>	<b>2009 £</b>
<b>Current tax</b>		
UK corporation tax	-	(617)
	<u>          </u>	<u>          </u>

**8. Tangible fixed assets**

	<b>Computer equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 January 2010	13,796	13,796
Additions	981	981
At 31 December 2010	<u>14,777</u>	<u>14,777</u>
<b>Depreciation</b>		
At 1 January 2010	13,451	13,451
Charge for the year	499	499
At 31 December 2010	<u>13,950</u>	<u>13,950</u>
<b>Net book values</b>		
At 31 December 2010	<u>827</u>	<u>827</u>
At 31 December 2009	<u>345</u>	<u>345</u>

**9. Debtors**

	<b>2010 £</b>	<b>2009 £</b>
Other debtors	<u>2,321</u>	<u>4,621</u>

**10. Creditors: amounts falling due within one year**

	<b>2010 £</b>	<b>2009 £</b>
Trade creditors	10,093	20,755
Other creditors	3,003	-
Deferred income	250,339	98,363
Accrued expenses	4,800	4,350
	<u>268,235</u>	<u>123,468</u>

# THE INTERNATIONAL ACTION NETWORK ON SMALL ARMS (IANSA)

Company limited by guarantee

## Notes to the financial statements for the year ended 31 December 2010

### 11. Deferred income

	Funds as at 1 Jan 2010 £	Income in the year £	Income realised £	Funds as at 31 Dec 2010 £
Amnesty International	8,000	2,000	(10,000)	-
Austria	40,628	-	(40,628)	-
EKHN	-	7,175	(7,175)	-
FCO SA	-	13,763	(13,763)	-
Government of Germany	-	59,238	(19,141)	40,097
Government of Ireland	2,047	4,838	(6,885)	-
Government of Norway	44,730	291,778	(126,266)	210,242
Government of UK	-	36,204	(36,204)	-
Oxfam GB	-	4,945	(4,945)	-
Oxfam NOVIB	-	151,054	(151,054)	-
ISS	-	6,732	(6,732)	-
SAS	2,958	-	(2,958)	-
Misereor	-	4,063	(4,063)	-
Project Ploughshares	-	18,733	(18,733)	-
Rowntree	-	30,000	(30,000)	-
Swedish Fellowship of Reconciliation	-	6,270	(6,270)	-
Sundry	-	14,518	(14,518)	-
	<u>98,363</u>	<u>651,311</u>	<u>(499,335)</u>	<u>250,339</u>

### 12. Reserves

	Profit and loss account £	Total £
At 1 January 2010	3,742	3,742
Loss for the year	(34,775)	(34,775)
At 31 December 2010	<u>(31,033)</u>	<u>(31,033)</u>

### 13. Financial commitments

At 31 December 2010 the company had annual commitments under operating leases as follows

	2010 £	2009 £
Rent due within one year	<u>31,869</u>	<u>29,847</u>

**THE INTERNATIONAL ACTION NETWORK ON SMALL ARMS (IANSA)**  
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**Notes to the financial statements**  
**for the year ended 31 December 2010**

**14. Called up share capital**

The International Action Network on Small Arms (IANSA) is a company limited by guarantee and has no share capital. Each member is liable to contribute a sum not exceeding £1 in the event of the company being wound up.

**THE INTERNATIONAL ACTION NETWORK ON SMALL ARMS (IANSA)**  
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**The following page does not form part of the statutory accounts.**



**THE INTERNATIONAL ACTION NETWORK ON SMALL ARMS (IANSA)**  
**Company limited by guarantee**

**Detailed trading profit and loss account**  
**for the year ended 31 December 2010**

	2010		2009	
	£	£	£	£
<b>Donation and grants receivable</b>		499,335		757,658
<b>Administrative expenses</b>				
Wages and salaries	144,805		176,417	
Overseas co-ordinators	56,920		59,197	
Directors' remuneration	51,615		49,500	
Staff training	450		-	
Partner support	13,004		40,640	
Office Costs	6,341		5,962	
Rent and rates	40,513		40,029	
Insurance	2,711		3,118	
Publications, printing and translations	13,663		26,956	
Telephone	25,552		12,635	
Computer and IT costs	19,851		9,662	
Travelling	118,513		210,316	
Campaigning	291		12,314	
Professional Fees	2,819		1,589	
Consultancy fees	20,096		92,529	
Accountancy	10,830		9,634	
Audit	5,033		4,904	
Bank charges	613		974	
Exchange loss	133		2,992	
General expenses	2		498	
Depreciation on computer equipment	499		4,599	
		(534,254)		(764,465)
<b>Other operating income</b>				
Deposit account interest		144		438
<b>Operating Deficit</b>		(34,775)		(6,369)
		<u>          </u>		<u>          </u>