

Registration number 4452066

**THE INTERNATIONAL ACTION NETWORK  
ON SMALL ARMS (IANSA)  
(COMPANY LIMITED BY GUARANTEE)**

**Directors' report and financial statements  
for the year ended  
31 December 2009**



**Wenn Townsend**

Chartered Accountants

**Oxford**

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

**(COMPANY LIMITED BY GUARANTEE)**

**Company information**

Directors	R Peters M North G Marshall - Andrews D Luz A F Musah (resigned 31 December 2009)
Secretary	M Todd
Company number	4452066
Registered office	56-64 Leonard Street London EC2A 4LT
Auditors	Wenn Townsend 30 St Giles 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)**

**Contents**

	<b>Page</b>
Directors' report	<b>1 - 3</b>
Auditors' report	<b>4</b>
Income and expenditure account	<b>5</b>
Balance sheet	<b>6</b>
Notes to the financial statements	<b>7 - 10</b>

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

**(COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS  
FOR THE YEAR ENDED 31 DECEMBER 2009**

The directors present their report with the financial statements of the company for the year ended 31 December 2009

**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 Company is established to promote for the public benefit a safer and increased quality of life through public education about small arms and their detrimental effects on human life and security, and also for the benefit generally about all matters relating to the spread of such weapons and their lethal consequences.

**DIRECTORS**

The directors during the year under review were

D Luz

A-F Musah (resigned 31 December 2009)

R Peters

M North

G Marshall-Andrews

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

**FINANCIAL REVIEW**

The income for the year was £757,658 and the expenditure was £764,465. Designated funds held in reserves at the year end December 2009 amounted to £3,742.

**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 2009 involved awareness raising, capacity building, and coordinating NGO involvement in international, regional and national discussions on small arms. IANSA also contributed to the development of policy on firearm regulation and control of international arms transfers.

It was a busy year in the campaign to secure an Arms Trade Treaty. Governments met twice for sessions of the UN Open-Ended Working Group, and a group of IANSA members were there to provide information and advice. IANSA worked with the UN Institute for Disarmament Research to organise civil society participation in the regional governmental conferences on the ATT funded by the EU. Linking with the UNDIR series, our members also held their own regional ATT meetings in Beirut, Addis Ababa, Lomé and Bangkok. These efforts paid off during the UN First Committee, where IANSA members turned out to support a Resolution mandating the start of negotiations for an ATT. Thanks to our advocacy and engagement with Member States, the Resolution passed in the General Assembly with 153 votes in favour, 19 abstentions, and only Zimbabwe against. The resolution mandates four weeks of Preparatory Committees in 2010 and 2011, followed by conference to finalise the text of the Treaty in 2012.

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

**(COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2009**

**REVIEW OF ACTIVITIES (CONTINUED)**

The IANSA Women's Network launched the Disarm Domestic Violence campaign in over 30 countries during the 2009 Global Week of Action. The campaign aims to remove firearms from potential and actual domestic violence perpetrators. Our partner the Advocacy Project sent visiting Peace Fellows to help local groups in eight countries with DDV communications and campaigning.

Through our membership in the NGO Working Group on Women, Peace and Security, the IANSA Women's Network advocated for the adoption of UN Security Council Resolutions 1888 and 1889, relating to conflict-affected sexual violence and the implementation of Resolution 1325. One of our staff travelled to Belfast to launch the Global Monitoring Checklist on Resolution 1325 on women peace and security. She drew on her experience in the Democratic Republic of Congo and made recommendations for Irish activists. At the First Committee in New York, the Women's Network launched a report outlining the international legal obligations to protect women's rights which must be included in the future Arms Trade Treaty. In December we held the first ever women-only training institute on small arms. 12 African members attended the workshop in Addis Ababa, covering topics including guns and gender violence, women's rights, the ATT, UN resolutions and firearms laws.

Our UN Liaison Officer chaired the NGO expert group organising the annual UN Department of Public Information Conference, which took place in Mexico City in September. 340 organisations from 55 countries unanimously adopted the Conference Declaration, endorsing the Arms Trade Treaty, stronger gun control and disarming domestic violence.

IANSA underwent a comprehensive independent evaluation during 2009, funded by the UK Government. The report said IANSA has been highly effective, and particularly praised our efforts in supporting survivors and in bringing women into the global discussions on armed violence. The evaluators noted that the network has outgrown its original informal structure, and recommended a series of governance reforms to make IANSA stronger and more sustainable. A working group of experienced IANSA members was formed to oversee the implementation of the recommendations.

The 2009 Global Week of Action Against Gun Violence, 15-21 June, was the most successful yet, with more than 300 events in 90 countries. IANSA staff provided communications and media support to network members throughout the year, and supplied printed and electronic materials to help members in their work. In addition, IANSA continued to send out its electronic Update each week to thousands of members, campaigners, parliamentarians and diplomats worldwide. It is available in English, French and Spanish and is the only weekly bulletin devoted to small arms control.

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

**(COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2009**

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to

- prepare financial statements for each financial year which, having regard to the substance of transactions, give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period,
- select suitable accounting policies and then 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 Directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice applicable to companies

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to 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

**STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

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,
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information

**ON BEHALF OF THE BOARD:**



**Rebecca Peters**  
Director

Date 27th July 2010

**Independent auditor's report to the members of**

**THE INTERNATIONAL ACTION NETWORK  
ON SMALL ARMS (IANSA)  
(COMPANY LIMITED BY GUARANTEE)**

We have audited the financial statements of The International Action Network On Small Arms (IANSA) for the year ended 31 December 2009 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.

**Opinion on the 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 2009 and of its deficit 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 matters 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.

**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 and the directors' report in accordance with the small companies regime.

**Mr Anthony Haines, Senior Statutory Auditor**  
**For and on behalf of Wenn Townsend**  
**Chartered Accountant & Registered auditor**  
**30 St Giles**  
**Oxford**  
**OX1 3LE**

27th July 2010

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

**(COMPANY LIMITED BY GUARANTEE)**

**Income and Expenditure account  
for the year ended 31 December 2009**

	Notes	2009 £	2008 £
<b>Income</b>	<b>2</b>	757,658	554,438
Project and administrative expenses		(764,465)	(557,579)
<b>Operating deficit</b>		(6,807)	(3,141)
Interest receivable and similar income		438	3,118
<b>Deficit on ordinary activities before taxation</b>		(6,369)	(23)
Tax on profit on ordinary activities		617	(853)
<b>Deficit for the year</b>		(5,752)	(876)
Accumulated reserve brought forward		9,494	10,370
<b>Accumulated reserve carried forward</b>		3,742	9,494

The notes on pages 7 to 10 form an integral part of these financial statements.



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

**(COMPANY LIMITED BY GUARANTEE)**

**Balance sheet  
as at 31 December 2009**

	Notes	2009		2008	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	6		345		4,426
<b>Current assets</b>					
Debtors	7	4,621		1,516	
Cash at bank and in hand		122,244		209,700	
		<u>126,865</u>		<u>211,216</u>	
<b>Creditors: amounts falling due within one year</b>	8	(123,468)		(206,148)	
<b>Net current assets</b>			3,397		5,068
<b>Total assets less current liabilities</b>			<u>3,742</u>		<u>9,494</u>
<b>Net assets</b>			<u>3,742</u>		<u>9,494</u>
<b>Capital and reserves</b>					
Accumulated reserves	11		3,742		9,494
<b>Members funds</b>			<u>3,742</u>		<u>9,494</u>

These accounts 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 27th July 2010 and signed on its behalf by



**Rebecca Peters**  
Director

Registration number 4452066

**The notes on pages 7 to 10 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 2009**

**1. Accounting policies**

**1.1 Accounting convention**

The financial statements have been 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**

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.

**2. Donation and grants receivable**

	£
Donation and grants received	660,230
Add: deferred income brought forward at 1 January 2009	195,791
Less: deferred income carried forward at 31 December 2009	(98,363)
	<hr/>
Income and expenditure account	757,658
	<hr/>

**THE INTERNATIONAL ACTION NETWORK  
ON SMALL ARMS (IANSA)  
(COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2009**

**3. Operating deficit**

The operating deficit is stated after charging

	<b>2009 £</b>	<b>2008 £</b>
Auditors' remuneration - audit services	4,350	3,701
Directors' emoluments and other benefits, etc	49,500	49,353

**4. Taxation**

**Analysis of the tax charge**

A repayment of £617 in respect of UK corporation tax arose on ordinary activities for the year ended 31 December 2009. The liability for the year ended 31 December 2008 was £853.

**5. Staff costs**

	<b>2009 £</b>	<b>2008 £</b>
Full time staff		
Wages and salaries	205,762	182,861
Social security costs	20,155	18,854
	225,917	201,715
Temporary staff (including freelancers and overseas co-ordinators outside the UK)	59,197	69,405
	285,114	271,120

The average number of full time equivalent staff in the year was 8 (2008: 6)

No employee received remuneration amounting to more than £50,000 in either year

**The notes form 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 2009**

<b>6. Fixed assets</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
As at 1 January 2009	13,278	13,278
Additions	518	518
	<hr/>	<hr/>
As at 31 December 2009	13,796	13,796
<b>Depreciation</b>		
As at 1 January 2009	8,852	8,852
Charge for the year	4,599	4,599
	<hr/>	<hr/>
As at 31 December 2009	13,451	13,451
	<hr/>	<hr/>
<b>Net Book Value at 31 December 2009</b>	<b>345</b>	<b>345</b>
	<hr/>	<hr/>
<b>Net Book Value at 31 December 2008</b>	<b>4,426</b>	<b>4,426</b>
	<hr/>	<hr/>
<b>7. Debtors: amounts falling due within one year</b>	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Other debtors	4,004	1,516
Tax repayable	617	-
	<hr/>	<hr/>
	4,621	1,516
	<hr/>	<hr/>
<b>8. Creditors: amounts falling due within one year</b>	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Trade creditors	20,755	6,036
Corporation tax	-	617
Deferred grant (see note 10)	98,363	195,794
Accrued expenses	4,350	3,701
	<hr/>	<hr/>
	123,468	206,148
	<hr/>	<hr/>
<b>9. Operating lease commitments</b>		
At 31 December 2009 the company had annual commitments under operating leases as follows		
	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Rent due within one year	29,847	26,418
	<hr/>	<hr/>

**The notes form part of these financial statements**

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

(COMPANY LIMITED BY GUARANTEE)

**Detailed income and expenditure account  
for the year ended 31 December 2009**

	2009		2008	
	£	£	£	£
<b>THE INTERNATIONAL ACTION NETWORK ON SMALL ARMS (IANSA) (COMPANY LIMITED BY GUARANTEE)</b>				

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2009**

**10. Deferred income**

at	Funds as at 01.01.2009 £	Income in the year £	Payments in the year £	Funds as 31 12.2009 £
Amnesty International	-	8,000	-	8,000
Christian Aid	-	5,000	5,000	-
Government of Austria	-	40,628	-	40,628
Government of Ireland	-	7,816	5,769	2,047
Government of Netherlands	2,195	919	3,113	-
Government of Norway	165,192	-	120,462	44,730
Government of UK	7,441	309,755	317,196	-
Oxfam GB	-	5,059	5,059	-
Oxfam Novib	(261)	151,045	150,783	-
Small Arms Survey	-	2,958	-	2,958
Network for Social Change	-	10,000	10,000	-
UNDP	-	2,011	2,011	-
Project Ploughshares	-	112,588	112,588	-
Swedish Fellowship of Reconciliation	-	7,242	-	7,242
Sundry	13,982	4,451	25,242	-
	<u>195,791</u>	<u>660,230</u>	<u>764,465</u>	<u>98,363</u>

**11. 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.