

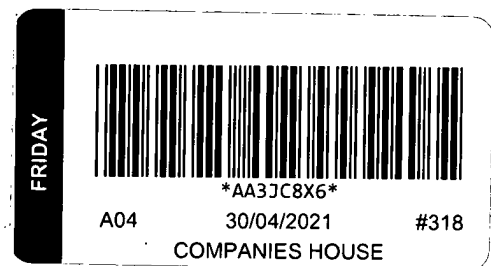
Company number: 06893128

Charity Number: 1137532

# International Aid for the Protection & Welfare of Animals (IAPWA) Limited

Trustees' report and financial statements

For the year ended 30 April 2020



## International Aid for the Protection & Welfare of Animals (IAPWA) Limited

### Reference and administration information

**Company number** 06893128

**Charity number** 1137532

**Registered office and operational address** 1b Rudds Lane, Haddenham, Aylesbury, Buckinghamshire, HP17 8JP

The charity is also known as "IAPWA".

#### Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Oscar Leyenda	Chair	
Ricardo Aparicio	Secretary	
Lynsey Gill		(resigned 19/04/2021)
Matthew Cull		(resigned 18/02/2020)
Rebecca McMeeking		(appointed 18/02/2020, resigned 19/04/2021)
Carole Addaberkane		(appointed 12/03/2021)
Sally Collis		(appointed 12/03/2021)
Colin Heath		(appointed 12/03/2021)

There were no trustees who held title to property belonging to the charity during the reporting period or at the date of approval.

#### Key management personnel

Nicola Stevens	Chief Executive
----------------	-----------------

#### Bankers

Lloyds Bank Plc  
13-14 Cornmarket  
Thame  
Oxford  
Oxfordshire  
OX9 2BN

#### Independent Examiner

Patrick Morrello ACA  
Third Sector Accountancy Limited  
Holyoake House  
Hanover Street  
Manchester  
M60 0AS

## **International Aid for the Protection & Welfare of Animals (IAPWA) Limited Trustees' annual report for the year ended 30 April 2020**

The trustees present their report and the unaudited financial statements for the year ended 30 April 2020. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on the previous page forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

### **OBJECTS AND ACTIVITIES**

The Trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the charity'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**

Over the period of these accounts, IAPWA have focused on the following:

#### **BORNEO**

Our first and largest project, situated in Sabah, Borneo, continues to provide a holistic and humane alternative to the previous methods of population control that ceased upon our 2014 MOU with the government (DBKK) who we continue to work closely with on this programme. From the DBKK facility in Inanam, where our main working site is based, and through our outreach programme, thousands of stray dogs and cats are neutered and vaccinated every year.

Following our Programme Manager for Malaysia joining our team, who has extensive expertise within dog population management programmes, our work in Malaysia, including this project, will undergo a mid-project review in 2020 to ensure we are being as impactful as possible. Following on from the results of this, a strategic plan will be developed for 2021 which will tie in with our overarching 3 year strategic objectives being set within 2020 for the period 2021 to 2023.

In addition to working towards our long-term goals, we also ensure we provide a lifeline to animals who need us now and throughout this period have continued providing additional veterinary care and support to many dogs and cats who have required this help from those needing wound management to treatment for skin disease. Our adoption programme continues to find local homes wherever possible for those unable to cope on the street.

This work remains our largest programme and we are committed to investing in this further moving forward with additional renovation work having been undertaken at the facility, including new kennels, tiling and other site improvements which will continue, as part of a larger development plan, over the next couple of years.

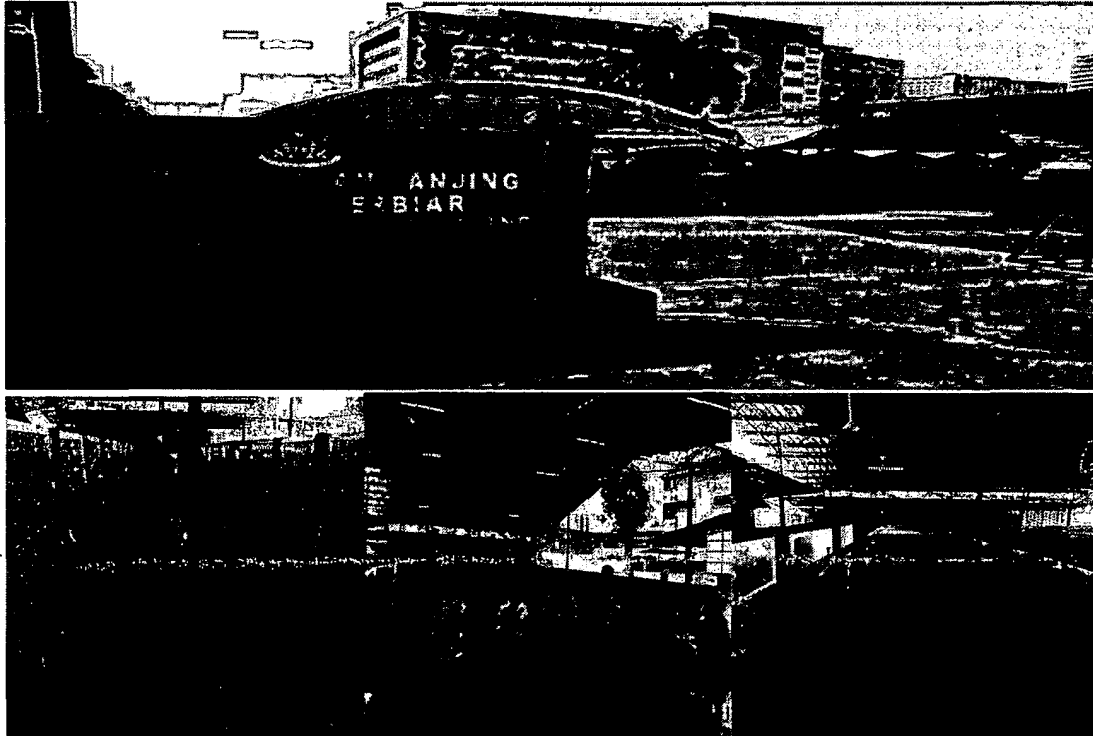


## International Aid for the Protection & Welfare of Animals (IAPWA) Limited Trustees' annual report for the year ended 30 April 2020

### PENANG

Our project in Penang began in 2018 in partnership with the government (MBPP) following our second MOU to implement a holistic and humane dog population management programme within Malaysia.

Our work has continued to develop and, as planned, saw the completion and launch of a new facility within this period which is our base for this programme through which we care for many stray dogs each year.



This project, alongside our work in Borneo, will also undergo a project review in 2020 to ensure we are driving this forward to be as impactful as possible, with a strategic plan also being developed for 2021 which will tie in with our overarching 3-year strategic objectives being set within 2020 for the period 2021 to 2023.

Similarly to our work in Borneo, as well as our core aim of reducing the population of dogs born on the streets, we also ensure we facilitate a veterinary lifeline to those who need us now, with many strays having received treatment and care.

Our adoption programme, through which we find local homes and develop foster initiatives, is also progressing well with our international teams proudly sharing success stories from both programmes of patients enjoying their new lives in a loving home, no longer living on the streets.

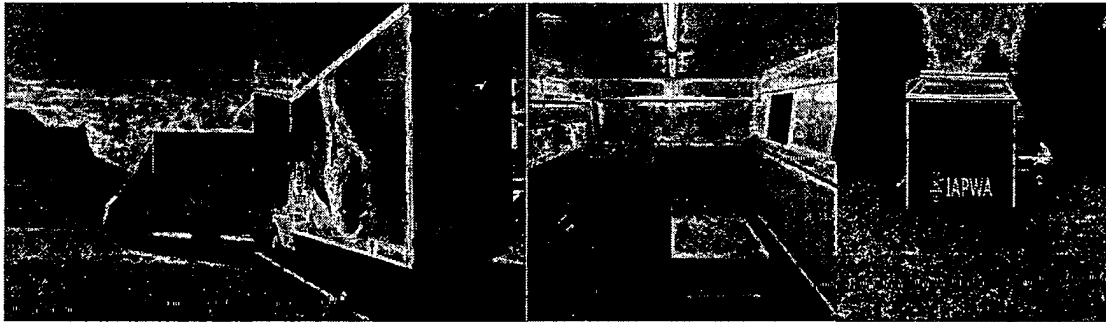
We remain committed to developing this project further as part of our aims to expand our work within Malaysia and look forward to providing further updates on the future plans as these are developed.

**International Aid for the Protection & Welfare of Animals (IAPWA) Limited**  
**Trustees' annual report for the year ended 30 April 2020**

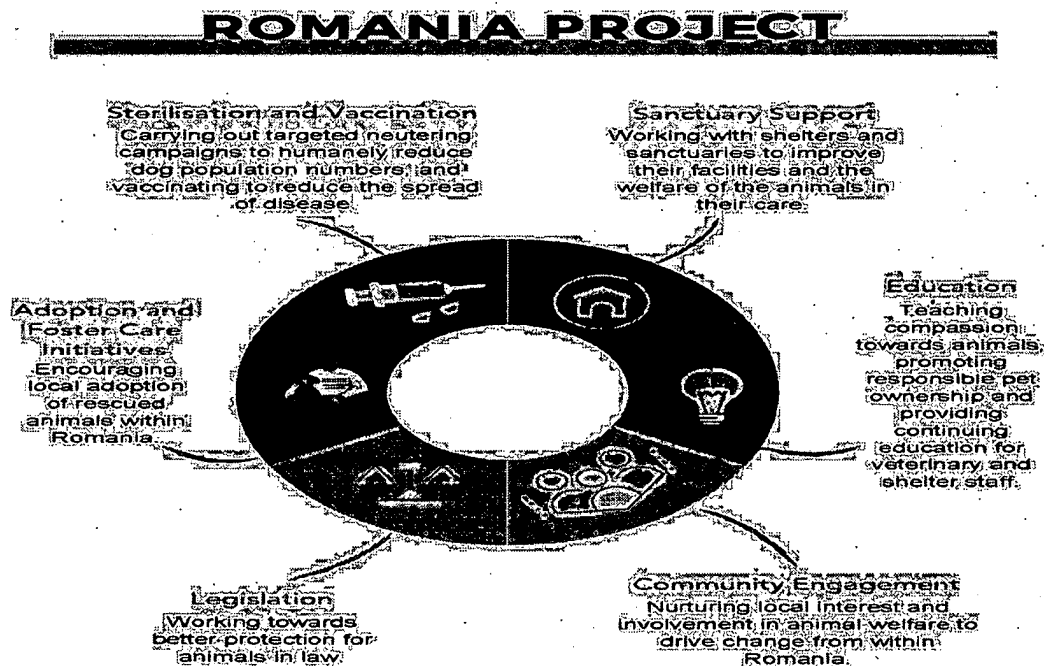
**ROMANIA**

Our work in Romania has largely been focused on planning the launch of our own programme in country following having provided funding to neutering campaigns facilitated by other charities previously as part of our support programme.

Throughout this period, we transported our veterinary clinic to Romania with the first neutering campaign taking place shortly afterwards. This will be used for the neutering and veterinary care aspects of this programme and is fully fitted with surgical facilities in the back of the truck with a large awning to provide protection from the elements for dogs recovering from surgery.



We also identified our main UK partner for this project through which a collaborative working group will be established in 2020 as part of working together on our shared aims within Romania, have taken steps to establish IAPWA Romania as a registered local entity which is due for completion in 2021 and ran our first Romania Fundraising Challenge in country to raise funds to support this work. Through this period, we started mapping out all elements of the strategy, with a basic concept of this shown below, with the full plan expected to be in place within 2020 and all aspects being operational within 2021.



## International Aid for the Protection & Welfare of Animals (IAPWA) Limited Trustees' annual report for the year ended 30 April 2020

### **ACROSS OUR PROGRAMMES**

Everyone within our team, in the UK and within our projects and support programmes, has been delighted to make a difference to the lives of thousands of dogs and cats over this period who have had access to neutering, vaccination, veterinary care or adoption support.

To follow updates on our many patients that are helped through our work, please visit [www.facebook.com/iapwa](https://www.facebook.com/iapwa) where we share lots of stories about the animals in our care and their journeys back to health, as well as our neutering/vaccination and adoption programmes.



### **SUPPORT PROGRAMMES**

Since IAPWA have been established, we have provided both financial and advisory support to assist a range of projects and campaigns where we have had an opportunity to make a difference to the lives of animals in need and raise much needed awareness of issues affecting their welfare. This includes our support for the Claws Out Campaign, founded by Beth Jennings in 2015 to increase understanding of the link between cub petting, canned hunting and the lion bone trade.

We are committed to continuing working collaboratively wherever possible to make a greater impact for animals in need and will be sharing plans for our future support programmes over the next couple of years as the structure and strategy for this develops.

### **ANIMAL STAR AWARDS**

We would also like to congratulate IAPWA Founder, Nicky Stevens, on being awarded Animal Hero 2019 at the Animal Star Awards and our Programme Manager for Romania, Joanne McKenzie, for being awarded Veterinary Nurse of the Year. IAPWA Ambassador, Kate Stephenson was also a runner up for the Animal Hero category.



## International Aid for the Protection & Welfare of Animals (IAPWA) Limited Trustees' annual report for the year ended 30 April 2020

### **FUTURE PLANS**

An overarching strategic plan will be completed by the end of 2020 relating to our 3-year strategic objectives for 2021-2023.

One of our key priorities will remain the continuation of our work in Borneo, Penang and Romania. This will include:

- Developing our facilities, specifically our veterinary clinics in Borneo and Penang, as part of our longer term aims for these projects
- Reviewing and increasing the impact generated from the dog population management aspect of our programmes
- Piloting new initiatives such as our sanctuary support programme in Romania
- Developing local financial sustainability and engagement in country
- Building capacity within the UK to support our project work both within our Romania working group and on our Project Advisory Committee
- Establishing and developing partnerships to support our work in country

In addition to the above, we are also looking forward to sharing future plans for a support programme and how we intend to work even more collaboratively with others which will start to be structured in 2021.

Outside of the project areas of our work, we will be working on continuing to develop our Fundraising and Communications Team, recognising that the more funds we are able to raise, the greater impact we can make for our beneficiaries. We will also be continuing to build voluntary capacity within our advisory committees and building skills and experience within our Trustee Board to support the operational team with the vital work they carry out every year.

*Our work wouldn't be possible without the generous support we have received from organisations and individuals who have enabled us to deliver vital lifelines to animals that rely on the support we provide. On behalf of everyone in the IAPWA Team, thank you so much for your kindness and belief in what we do.*



## **International Aid for the Protection & Welfare of Animals (IAPWA) Limited Trustees' annual report for the year ended 30 April 2020**

### **FINANCIAL REVIEW**

#### **AMOUNT OF RESERVES**

The results for the year are set out in the statement of financial activities. There was no general reserve at the year-end.

The trustees are concerned about the lack of general funds and have been working on increasing capacity within the fundraising team to develop funding potential with the aim of seeing a consequent improvement in reserves. It is understood that the pandemic is likely to represent a number of challenges for IAPWA, especially given the reserves situation. However, we believe we are taking positive steps to react to these challenges from diversifying our funding streams and adapting to changes in the fundraising landscape to recruiting a full time Fundraising and Communications Manager. Our financial plan has and will continue to be adapted with a view to increasing our reserves, meeting the challenges ahead and improving our financial sustainability.

#### **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 a target of three months' expenditure.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The organisation is a charitable company limited by guarantee, incorporated on 30 April 2009 and registered as a charity on 17 August 2010.

The company was established under a memorandum of association which established the objects and powers of the charitable company, and it is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 30 April 2020 was 3 (2019: 3). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 10 to the accounts.

#### **RELATED PARTIES AND RELATIONSHIPS WITH OTHER ORGANISATIONS**

During the period of these accounts, there were no related party transactions. Further details are set out in note 10.

As detailed previously in this report the charity works closely together with a number of organisations on a collaborative basis. IAPWA entered into Memoranda of Understanding and established programmes in Borneo and Penang Island, with IAPWA Penang and IAPWA Sabah being established as registered charities in country to assist with our work. At the time of this report, although our work in Borneo continues, we no longer work with IAPWA Sabah. Animal Kingdom Foundation (AKF) in the Philippines received ongoing support for their "Dog Meat Trade" programme, as did Game Rangers International in Zambia for their vital work at their elephant orphanage, both of which directly address our charitable objects.



**International Aid for the Protection & Welfare of Animals (IAPWA) Limited**  
**Trustees' annual report for the year ended 30 April 2020**

Although our core projects are our focus moving forward, we aim to develop a more comprehensive support programme for other organisations in future where in addition to the projects we have founded we can provide aid to support the work of other organisations helping animals in need.

**RECRUITMENT AND APPOINTMENT OF TRUSTEES**

The Trustee Board are recruited from people who have an interest in the objects of the charity. Trustees are appointed by vote by the Trustees. It is the aim of the Trustees to create a comprehensive Trustee Policy setting out a detailed framework to support the Board in all areas of their role and responsibilities and also to recruit further Trustees to increase skills, knowledge and experience.

**STATEMENT OF REPSONSIBILITIES OF THE TRUSTEES**

The trustees (who are also directors of International Aid for the Protection & Welfare of Animals (IAPWA) Limited for the purposes of company law) are responsible for preparing the trustees' annual 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 group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group 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 in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice 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 presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report was approved by the trustees on 29/04/2021 and signed on their behalf by:



Ricardo Aparicio  
Trustee

## **Independent examiner's report to the trustees of International Aid for the Protection & Welfare of Animals (IAPWA) Limited**

I report on the accounts of the charity for the year ended 30 April 2020 set out on pages 9 to 21.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

My examination was carried out in accordance with 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 seeking explanations from the 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:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Patrick Morrello ACA  
Third Sector Accountancy Limited  
Holyoake House  
Hanover Street  
Manchester  
M60 0AS

Date:

International Aid for the Protection & Welfare of Animals (IAPWA) Limited

Statement of Financial Activities  
(including Income and Expenditure account)  
for the year ended 30 April 2020

	Note	Unrestricted funds £	Restricted funds £	Total funds 2020 £	Unrestricted funds £	Restricted funds £	Total funds 2019 £
<b>Income from:</b>							
Donations and legacies	3	180,895	36,000	216,895	175,374	74,963	250,337
Charitable activities	4	-	8,500	8,500	-	-	-
Investments	5	2	-	2	-	-	-
<b>Total income</b>		<b>180,897</b>	<b>44,500</b>	<b>225,397</b>	<b>175,374</b>	<b>74,963</b>	<b>250,337</b>
<b>Expenditure on:</b>							
Raising funds	6	1,496	-	1,496	4,787	-	4,787
Charitable activities	7	208,779	19,500	228,279	149,272	82,679	231,951
<b>Total expenditure</b>		<b>210,275</b>	<b>19,500</b>	<b>229,775</b>	<b>154,059</b>	<b>82,679</b>	<b>236,738</b>
<b>Net income/(expenditure) for the year</b>	8	<b>(29,378)</b>	<b>25,000</b>	<b>(4,378)</b>	<b>21,315</b>	<b>(7,716)</b>	<b>13,599</b>
<b>Net movement in funds for the year</b>		<b>(29,378)</b>	<b>25,000</b>	<b>(4,378)</b>	<b>21,315</b>	<b>(7,716)</b>	<b>13,599</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		10,603	30,000	40,603	(10,712)	37,716	27,004
<b>Total funds carried forward</b>		<b>(18,775)</b>	<b>55,000</b>	<b>36,225</b>	<b>10,603</b>	<b>30,000</b>	<b>40,603</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

International Aid for the Protection & Welfare of Animals (IAPWA) Limited  
Company number 6893128

Balance sheet as at 30 April 2020

	Note	2020	2019
		£	£
<b>Fixed assets</b>			
Tangible assets	13	39,562	-
<b>Total fixed assets</b>		<b>39,562</b>	<b>-</b>
<b>Current assets</b>			
Cash at bank and in hand		8,192	48,345
<b>Total current assets</b>		<b>8,192</b>	<b>48,345</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	14	(11,529)	(7,742)
<b>Net current assets</b>		<b>(3,337)</b>	<b>40,603</b>
<b>Total assets less current liabilities</b>		<b>36,225</b>	<b>40,603</b>
<b>Net assets</b>		<b>36,225</b>	<b>40,603</b>
<b>The funds of the charity:</b>			
Restricted income funds	15	55,000	30,000
Unrestricted income funds	16	(18,775)	10,603
<b>Total charity funds</b>		<b>36,225</b>	<b>40,603</b>

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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 accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 11 to 21 form part of these accounts.

Approved by the trustees ..... 29/04/2021 ..... and signed on their behalf by:



Ricardo Aparicio (Secretary/Trustee)

International Aid for the Protection & Welfare of Animals (IAPWA) Limited

Notes to the accounts for the year ended 30 April 2020

**1 Accounting policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a 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) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

International Aid for the Protection & Welfare of Animals (IAPWA) Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

**b Judgments and estimates**

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

**c Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees have reviewed the charity's forecasts and projections and in particular have considered the potential implications of the Coronavirus (COVID-19) pandemic. Whilst the eventual financial impact of the pandemic on the charity, and on the overall economy, remains uncertain, the trustees are confident that the charity will be able to remain operational throughout the pandemic. It has reviewed its expenditure and projects and, based on its reserves and some donor commitments, the trustees are confident that the charity can also fulfil its commitments to its beneficiaries for the period ending 31 December 2020.

In addition, with the benefit of relevant government support packages to help organisations through the pandemic, the trustees have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future.

The charity therefore continues to adopt the going concern basis in preparing its financial statements.

## International Aid for the Protection & Welfare of Animals (IAPWA) Limited

### Notes to the accounts for the year ended 30 April 2020 (continued)

#### **d Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made; or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

#### **e Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

#### **f Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

#### **g Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of social media, donation processing fees and their associated support costs.
- Expenditure on charitable activities includes the costs of salaries, operating costs and charitable project cost undertaken to further the purposes of the charity and their associated support costs, and grants made to other charitable organisations whose activities further the purposes of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

International Aid for the Protection & Welfare of Animals (IAPWA) Limited

Notes to the accounts for the year ended 30 April 2020 (continued)

**h Tangible fixed assets**

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Vehicles	20%
----------	-----

**i Cash at bank and in hand**

Cash at bank and cash in hand includes cash held in the charity's bank account.

**j Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**k Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**l Pensions**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 9. Outstanding contributions at the year end were £805 which had been paid in full by 10 June 2021. The costs of the defined contribution scheme are included within support and governance costs and allocated to the cost of charitable activities.

**2 Legal status of the charity**

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The registered office address is disclosed on the Reference and Administration page at the beginning of the trustees' report.

International Aid for the Protection & Welfare of Animals (IAPWA) Limited

Notes to the accounts for the year ended 30 April 2020 (continued)

**3 Income from donations and legacies**

	Unrestricted £	Restricted £	Total 2020 £	Unrestricted £	Restricted £	Total 2019 £
Donations	135,145	10,000	145,145	160,586	31,137	191,723
Gift Aid	22,102	-	22,102	14,788	-	14,788
Covid-19 support grant	3,377	-	3,377	-	-	-
Brigitte Bardot Foundation	-	-	-	-	18,576	18,576
Olsen Animal Trust	-	15,000	15,000	-	18,750	18,750
The Marchig Animal Welfare Trust	-	-	-	-	6,500	6,500
Jean Sainsbury Animal Welfare Trust	-	11,000	11,000	-	-	-
Legacies	20,271	-	20,271	-	-	-
<b>Total</b>	<b>180,895</b>	<b>36,000</b>	<b>216,895</b>	<b>175,374</b>	<b>74,963</b>	<b>250,337</b>

**4 Income from charitable activities**

	Unrestricted £	Restricted £	Total 2020 £	Unrestricted £	Restricted £	Total 2019 £
The Marchig Animal Welfare Trust	-	6,500	6,500	-	-	-
Wild At Heart Foundation	-	2,000	2,000	-	-	-
<b>Total</b>	<b>-</b>	<b>8,500</b>	<b>8,500</b>	<b>-</b>	<b>-</b>	<b>-</b>



International Aid for the Protection & Welfare of Animals (IAPWA) Limited

Notes to the accounts for the year ended 30 April 2020 (continued)

**5 Investment income**

	Unrestricted £	Restricted £	Total 2020 £	Unrestricted £	Restricted £	Total 2019 £
Income from bank deposits	2	-	2	-	-	-
	<u>2</u>	<u>-</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>

**6 Cost of raising funds**

	Unrestricted £	Restricted £	2020 £	Unrestricted £	Restricted £	2019 £
Marketing	1,496	-	1,496	4,787	-	4,787
	<u>1,496</u>	<u>-</u>	<u>1,496</u>	<u>4,787</u>	<u>-</u>	<u>4,787</u>

International Aid for the Protection & Welfare of Animals (IAPWA) Limited

Notes to the accounts for the year ended 30 April 2020 (continued)

**7 Analysis of expenditure on charitable activities**

	Total 2020 £	Total 2019 £
Staff costs	73,152	52,294
Direct expenditure on charitable activities		170,114
Campaign and project costs	20,924	-
Grants made	119,707	-
Depreciation	6,594	2,397
Accountancy fees	1,390	469
Administration and support costs	6,512	6,677
	<u>228,279</u>	<u>231,951</u>
Restricted expenditure	19,500	82,679
Unrestricted expenditure	<u>208,779</u>	<u>149,272</u>
	<u>228,279</u>	<u>231,951</u>

**Grants made**

Grants were made to other registered charitable organisations to either fund and support IAPWA's projects or the work carried out by other organisations, all in direct support of the charity's charitable objects.

Animal Kingdom Foundation, Philippines	7,324
Game Rangers International, Zambia	12,000
IAPWA Penang and IAPWA Sabah	<u>100,383</u>
	<u>119,707</u>

**8 Net income/(expenditure) for the year**

This is stated after charging/(crediting):	2020 £	2019 £
Depreciation	6,594	2,397
Accountancy fees	1,200	-
Independent examiner's fee	240	469
	<u></u>	<u></u>

**9 Staff costs**

Staff costs during the year were as follows:

	2020 £	2019 £
Wages and salaries	67,258	52,294
Social security costs	2,584	-
Pension costs	3,310	-
	<u>73,152</u>	<u>52,294</u>

International Aid for the Protection & Welfare of Animals (IAPWA) Limited

Notes to the accounts for the year ended 30 April 2020 (continued)

**Note 9 Staff costs (continued)**

No employee has employee benefits in excess of £60,000 (2019: Nil).

The average number of staff employed during the period was 2.5 (2019: 2).

The average full time equivalent number of staff employed during the period was 2 (2019: 1.5).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £29,500 (2019: £30,000).

**10 Trustee remuneration and expenses, and related party transactions**

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2019: Nil).

No member of the management committee received travel and subsistence expenses during the year (2019: Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2019: nil).

**11 Government grants**

The government grants recognised in the accounts were as follows:

	2020 £	2019 £
Covid-19 support grant	3,377	-
	<hr/>	<hr/>
	3,377	-
	<hr/>	<hr/>

There were no unfulfilled conditions and contingencies attaching to the grant.

International Aid for the Protection & Welfare of Animals (IAPWA) Limited

Notes to the accounts for the year ended 30 April 2020 (continued)

**12 Corporation tax**

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**13 Fixed assets: tangible assets**

Cost	Vehicles £	Total £
At 1 May 2019	21,635	21,635
Additions	46,156	46,156
	<hr/>	<hr/>
At 30 April 2020	67,791	67,791
	<hr/>	<hr/>
<b>Depreciation</b>		
At 1 May 2019	21,635	21,635
Charge for the year	6,594	6,594
	<hr/>	<hr/>
At 30 April 2020	28,229	28,229
	<hr/>	<hr/>
<b>Net book value</b>		
At 30 April 2020	39,562	39,562
	<hr/>	<hr/>
At 30 April 2019		
	<hr/>	<hr/>

**14 Creditors: amounts falling due within one year**

	2020 £	2019 £
Other creditors and accruals	2,245	500
Taxation and social security costs	9,284	7,242
	<hr/>	<hr/>
	11,529	7,742
	<hr/>	<hr/>

International Aid for the Protection & Welfare of Animals (IAPWA) Limited

Notes to the accounts for the year ended 30 April 2020 (continued)

**15 Analysis of movements in restricted funds**

	Balance at 1 May 2019 £	Income £	Expenditure £	Transfers £	Balance at 30 April 2020 £
Animal Friends Insurance	30,000	10,000	-	-	40,000
Olsen Animal Trust	-	15,000	-	-	15,000
The Marchig Animal Welfare Trust	-	6,500	(6,500)	-	-
Jean Sainsbury Animal Welfare Trust	-	11,000	(11,000)	-	-
Wild At Heart Foundation	-	2,000	(2,000)	-	-
<b>Total</b>	<b>30,000</b>	<b>44,500</b>	<b>(19,500)</b>	<b>-</b>	<b>55,000</b>

**Comparative period**

	Balance at 1 May 2018 £	Income £	Expenditure £	Transfers £	Balance at 30 April 2019 £
Brigitte Bardot Foundation	-	18,576	(18,576)	-	-
Olsen Animal Trust	-	18,750	(18,750)	-	-
Nepal donor	-	31,137	(31,137)	-	-
The Marchig Animal Welfare Trust	-	6,500	(6,500)	-	-
Animal Friends Insurance	30,000	-	-	-	30,000
<b>Total</b>	<b>30,000</b>	<b>74,963</b>	<b>(74,963)</b>	<b>-</b>	<b>30,000</b>

International Aid for the Protection & Welfare of Animals (IAPWA) Limited

Notes to the accounts for the year ended 30 April 2020 (continued)

Name of restricted fund	Description, nature and purposes of the fund
Brigitte Bardot Foundation	to support the trap/neuter/release project on Penang Island
Olsen Animal Trust	to fund salary costs of Campaign Manager
Nepal donor	to fund the Nepal project
The Marchig Animal Welfare Trust	neutering and vaccination of 500 dogs in Borneo
Animal Friends Insurance	support of the Borneo and Rumania veterinary clinics
Olsen Animal Trust	to support operation of veterinary facility in Borneo
Jean Sainsbury Animal Welfare Trust	trap/neuter/release programme in Borneo (£5,000)
Jean Sainsbury Animal Welfare Trust	towards work in Borneo, can use up to 20% on UK admin costs (£6,000)
Wild At Heart Foundation	for the sterilisation of 200 dogs in the area of Sabah, Borneo

16 Analysis of movement in unrestricted funds

	Balance at 1 May 2019 £	Income £	Expenditure £	Transfers £	As at 30 April 2020 £
General fund	10,603	180,897	(210,275)	-	(18,775)
	10,603	180,897	(210,275)	-	(18,775)
<b>Comparative period</b>					
	Balance at 1 May 2018 £	Income £	Expenditure £	Transfers £	As at 30 April 2019 £
General fund	(10,712)	175,374	(154,059)	-	10,603
	(10,712)	175,374	(154,059)	-	10,603

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds

International Aid for the Protection & Welfare of Animals (IAPWA) Limited

Notes to the accounts for the year ended 30 April 2020 (continued)

**17 Analysis of net assets between funds**

	General fund £	Designated funds £	Restricted funds £	Total 2020 £
Tangible fixed assets	39,562	-	-	39,562
Net current assets/(liabilities)	(58,337)	-	55,000	(3,337)
	<hr/>	<hr/>	<hr/>	<hr/>
Total	(18,775)	-	55,000	36,225
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Comparative period</b>				
	General fund £	Designated funds £	Restricted funds £	Total 2019 £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	10,603	-	30,000	40,603
	<hr/>	<hr/>	<hr/>	<hr/>
Total	10,603	-	30,000	40,603
	<hr/>	<hr/>	<hr/>	<hr/>