



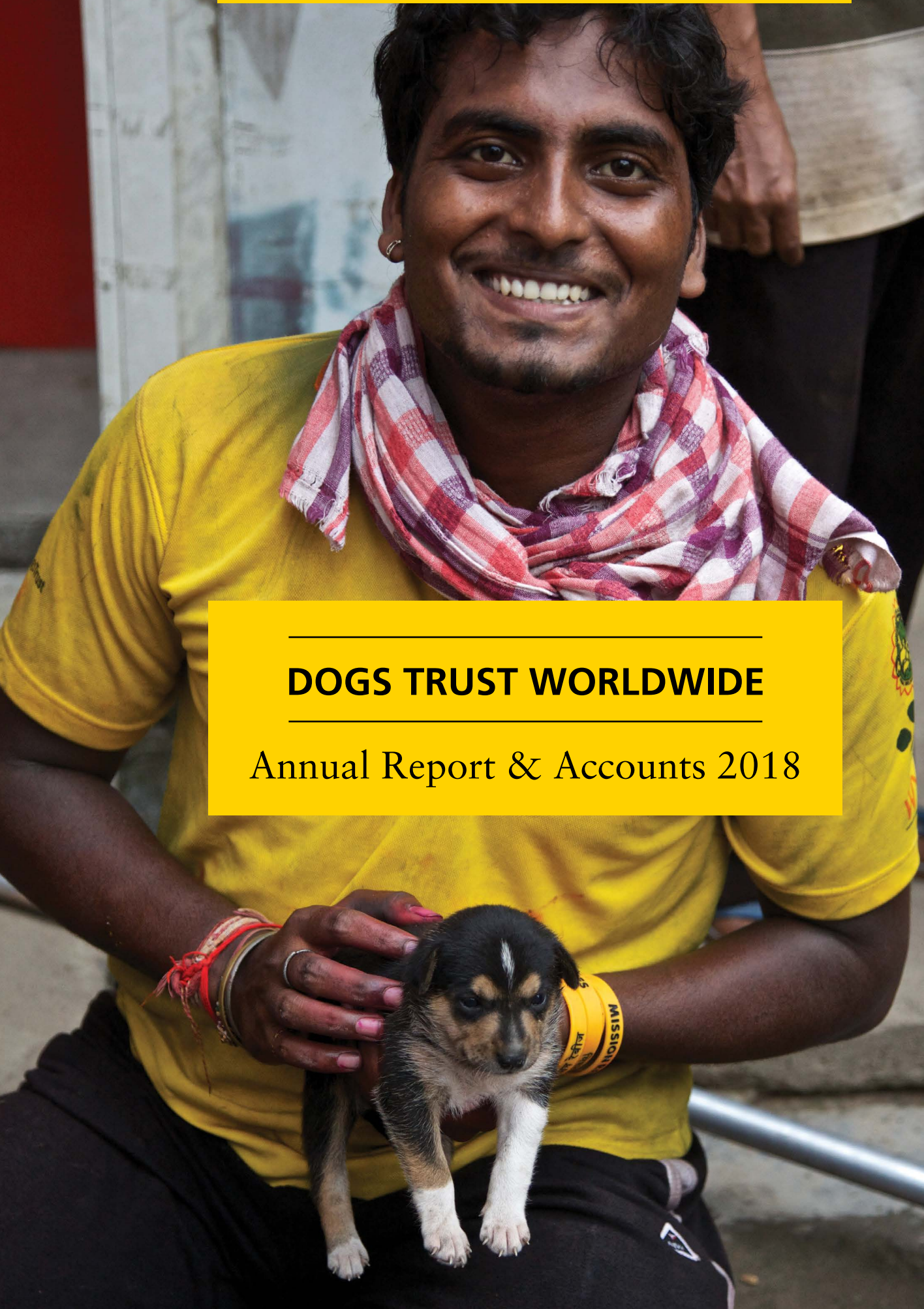
**DogsTrust Worldwide**

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**DOGS TRUST WORLDWIDE**

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Annual Report & Accounts 2018



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### Annual Report of the Trustees of Dogs Trust Worldwide

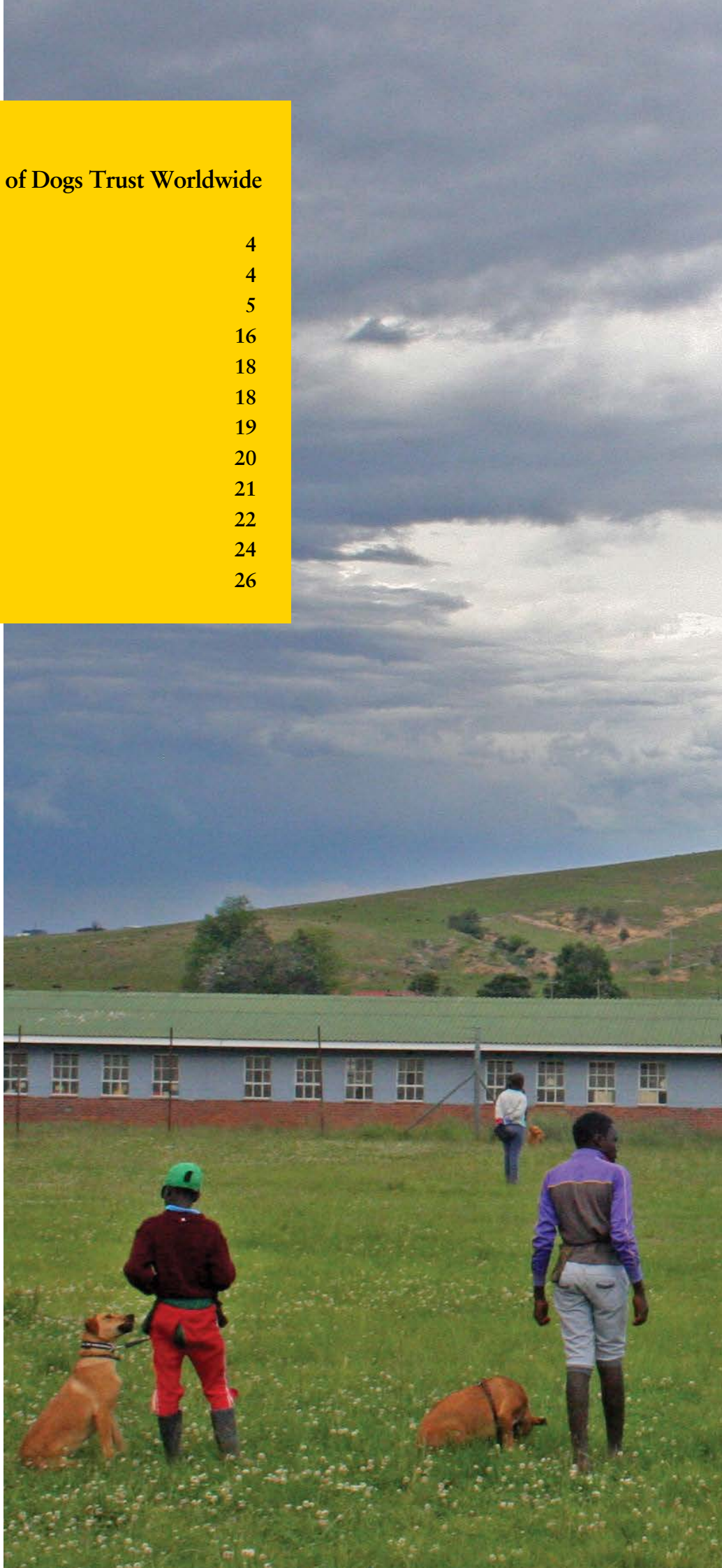
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**Front Cover:**

Mission Rabies vaccination programme, Goa, India

**This page:** Dog School, Mpophomeni, South Africa

The trustees (who are also company directors); Philip Daubeny, Joanne Howard, Stephen Langton, Graeme Robertson, Phil White; present their annual report and financial statements for the year ended December 2018.



## Organisational aim

We are working towards the day when all dogs across the world can enjoy a happy life, free from the threat of unnecessary destruction.



## Chairman's report

Welcome to the second annual report and accounts for Dogs Trust Worldwide. It's been a very busy year, which has seen us spend over £3.8 million in overseas projects to help dogs in a variety of ways. We've also invested £50,800 in capacity-building projects, which will help share our extensive knowledge of canine welfare, through helping smaller organisations to spread the word.

Sadly, last year saw several natural disasters around the world, which resulted in local dog populations needing emergency aid, and we were able to provide help in the form of food and veterinary supplies to three countries. On a more positive note, we supported the launch of a sister organization, Dogs Trust USA, in order to extend our dog population management activities into the States.

Finally, we were greatly saddened that Dogs Trust's CEO, Adrian Burder, passed away unexpectedly in October 2018. Adrian was a truly inspirational leader, who was not only passionate about saving dogs' lives, but was also responsible for creating Dogs Trust Worldwide. Adrian's determination and compassion were the driving force behind Dogs Trust Worldwide. Everything you read in this report is thanks to Adrian's vision. One of his last activities as CEO was a visit to Goa, India, to check on the progress of Mission Rabies, followed by a trip to Hyderabad to deliver the key speech at the biannual FIAPO (Federation of Indian Animal Protection Organisations) conference. We will honour his memory by continuing to work until the day when all dogs around the world can enjoy a happy life, free from the threat of unnecessary destruction.

**Graeme Robertson**  
Chairman, Dogs Trust Worldwide



Graeme Robertson



Adrian Burder, 1964 - 2018



Karen Reed

## Executive Director's report

We had a strong year at Dogs Trust Worldwide, which saw us both continuing to support existing partner organisations, such as Coco's Welfare in Mexico, and extend our hand of friendship to help new partners, such as Funda Nenja, with whom we created the first ever Dogs Trust style Dog School in South Africa. We've seen a greater investment in our capacity-building programmes, while last year's International Companion Animal Welfare Conference – our 20th – helped spread the word about ways to improve animal welfare to the greatest number of delegates yet, over 270 people. I'm most grateful to everyone who has supported Dogs Trust Worldwide this past year – my warmest thanks to you all.

**Karen Reed**  
Executive Director, Dogs Trust Worldwide

# 1. THE GRANTS PROGRAMME

## Key information 2018:

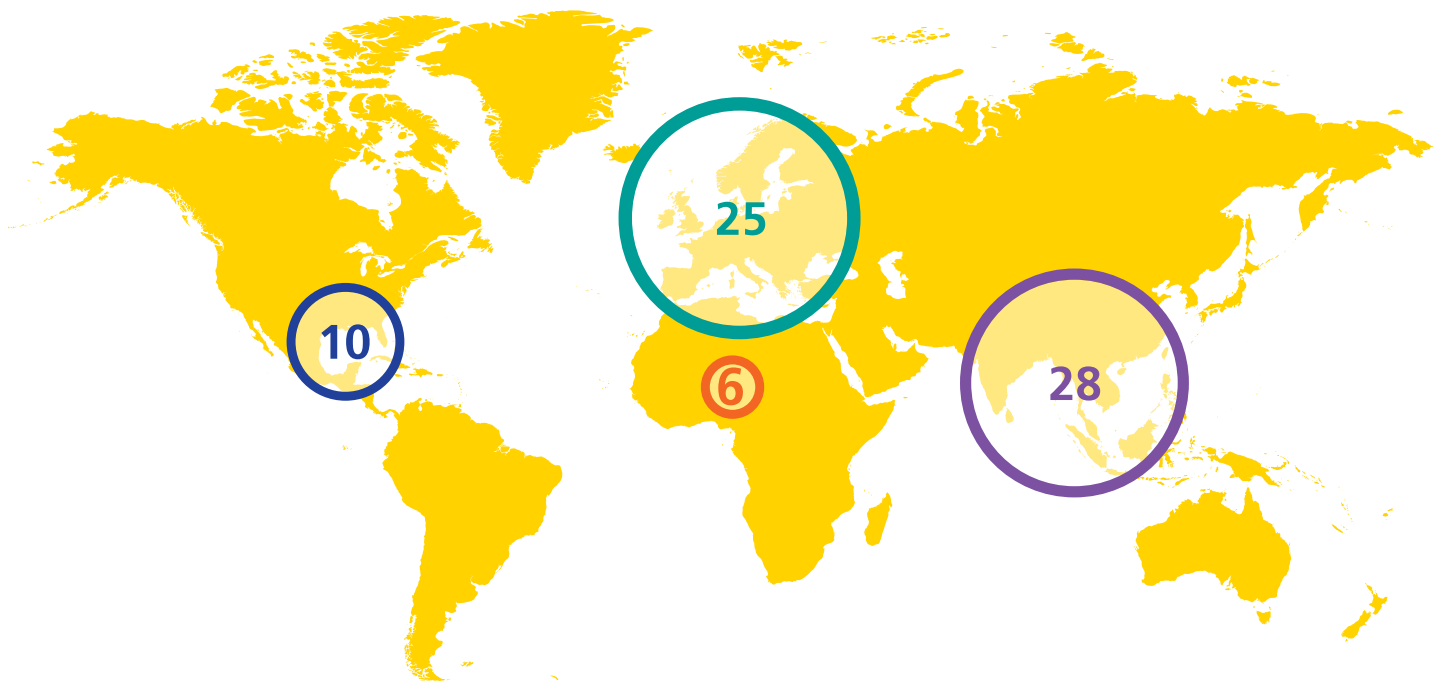
Grant applications received

Active grants (on 31 Dec)

Grants newly awarded in 2018



## In 2018 we funded projects in:



# A.

## Success stories - how our grants have made a difference:

### Case Study A:

### Dog population management and veterinary care programme, Playa del Carmen, Mexico

	2018
Total grant awarded:	£20,000
Dogs neutered:	2,024
Dogs having vet consultation:	531
Dogs having emergency vet care:	37

Coco's Animal Welfare is a not-for-profit organisation based in Playa del Carmen, Mexico, which focuses on low cost neutering operations for both cats and dogs, as well as providing low cost general veterinary care. Thanks to funding from Dogs Trust Worldwide in 2016 - 17, the clinic was able to expand its premises, and treat more dogs.

In 2018 we awarded Coco's £20,000 to enable them to upgrade the equipment in the clinic, treat a greater number of dogs and improve the quality of their veterinary care. Meanwhile, a medical fund will help the Cocos team to treat even more dogs whose owners receive a low (or no) income and could not otherwise afford veterinary care for their pet.



Chuchin:  
Muchas gracias  
apoyo 😊



D

abandonar

C

Para saber...

¿qué hacer?

fica

s por el

# B.



## Case Study B: Rabies elimination through mass vaccination, India and Malawi

	2018	2017
Dogs vaccinated:	184,437	195,172
Children educated:	696,471	528,623
Dogs neutered:	1,539	1,536
Vets trained:	115	104

The aim of Mission Rabies is simple; to eliminate human deaths caused by dog-transmitted rabies. Sadly, by the time rabies symptoms are present in a human or a dog, it is always fatal; 60,000 people each year are estimated to die of rabies, most of them children. Since 2013, we've funded mass rabies vaccination and education programmes in India and Malawi, through Mission Rabies.

In December 2018 we set aside a further £5.5 million to Mission Rabies for the next five years, focusing on Goa in India and Blantyre, Zomba and Chiradzulu districts of Malawi. The grant covers rabies vaccinations for dogs and child education as well as the training of vets in surgical neutering skills, aboard the specially fitted Mission Rabies giant truck.

Through Mission Rabies, whenever a dog is vaccinated by one of the team, the details and location are logged using the Mission Rabies sat-nav linked app, and they are marked with vegetable dye on their head to ensure people know the dog has been vaccinated and therefore poses no threat.

The impact of Mission Rabies is clear to see: Last year we were delighted to hear that NO human deaths from rabies had been recorded in either of our target areas, Goa (India) or Blantyre (Malawi). The simple practice of mass vaccination and education is already proving highly effective, and as such we will continue to support our partner, Mission Rabies.





MISSION  
RABIES

MISSION RABIES

# C.



## Case Study C: Rabies vaccination in Kabul, Afghanistan

	2018
Dogs vaccinated:	20,242
Grant awarded :	£95,000

We fund a project with the Mayhew in Kabul, Afghanistan aiming to vaccinate 70% of the city's stray dog population against rabies.

In 2018, we were in the second year of funding this vaccination project. By the end of three years, we aim to be able to provide Kabul's authorities with the framework to maintain a humane dog population control and anti-rabies programme. This grant is scheduled to end in August 2020, at which point we will review the success of the programme.



mayhew  
first, dog, and community

Working with  
Dogs Trust  
Worldwide

# D.



## Case Study D: Dog School, Mpophomeni, South Africa

**2018**

Children and dogs attending Dog School:	57
Dogs neutered and vaccinated:	260 (since Jan 2017)
Home visits made:	56
Grant awarded :	£10,000

In 2018 we continued working with Funda Nenja, a charity based in the Mpophomeni Township, South Africa. Having previously awarded a grant of £10,000 in 2017 to help with the education of children and teenagers regarding caring for dogs, we extended the grant in 2018 in order to create a Dog School. We aim to teach children compassion and respect for animals through dog training classes.

In the township, around 57 young dog owners and their pets enrolled in Dog School, learning basic obedience commands together, such as 'come back' and 'stay', as well as exploring ideas on improving their dog's general welfare.

Workshops include talks about adequate shelter for dogs, why we discourage tethering for dogs, how to avoid being bitten and respect for dogs in general. Each dog attending Dog School is vaccinated against rabies and neutered too, making these essential elements of dog welfare a prerequisite for their owner's enrollment. Additionally, Funda Nenja's social worker and education officer sometimes make home visits to assess dog and child welfare, when they are alerted to problematic situations by concerned citizens.





# E.



## Case Study E: Dog population management programme, Bangkok, Thailand

	2018
Dogs neutered and vaccinated:	27,027
Mobile clinics :	4
Grant awarded:	£369,000

This grant supports a dog population management and vaccination programme, which aims to neuter 80% of the stray dog population - estimated to be 648,000\* - in Bangkok. Working from four mobile clinics, Soi Dog Foundation staff perform neutering operations, and rabies vaccinations, for owned and stray dogs in greater Bangkok.

We have partnered Soi Dog Foundation in Bangkok since 2016, when we supported the cost for them to run a single mobile neutering clinic. In January 2018, we extended our grant to enable the purchase and equipping of three more mobile clinics, in order to reach even more dogs, owned and stray.

Working closely with the Department of Livestock Development and local government officials, the Soi Dog team worked systematically through each of the 47 districts of Bangkok. During the first few months of the project the total number of dogs neutered was lower than expected, due to a combination of extremely hot weather and heavy traffic causing much difficulty for the dog catchers; and staff sickness and holiday allowance leaving Soi Dog short staffed.

However, they addressed these problems by sending out the dog catching teams at 4.30am to avoid the worst of the heat and heavy traffic. We also sent out a member of Dogs Trust's behavioural team, Alasdair Bunyan, to deliver a dog-catching workshop for the Soi Dog team. Additionally, we have added another veterinary nurse to the team, to help overcome the staffing issues. Since 2016, we have enabled Soi Dog Foundation to neuter 47,500 roaming dogs in Bangkok.

\*source: survey carried out by Soi Dog Foundation in 2015.





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บริการสัตวแพทย์  
คลินิกสัตวแพทย์  
บริการสัตวแพทย์

## 2. CAPACITY BUILDING

### International Companion Animal Welfare Conference (ICAWC), Krakow, Poland

271	delegates attended
39	different countries represented
20+	presentations and workshops given

The 20<sup>th</sup> ICAWC welcomed delegates from 39 countries, to share their knowledge and experiences, and the two-day programme included presentations and workshops covering everything from 'Changing your country, one dog at a time' (given by delegates from Bulgaria), to 'Welfare-friendly dog catching advice for capture/neuter/vaccinate/release projects' and 'Smart IT tools for dog population management programmes.' The 21<sup>st</sup> ICAWC is scheduled to be held in Valletta, Malta in October 2019.

*'I went away with a new strength, a feeling that I'm not alone and knowledge that there are amazing people willing to help. Thank you for this amazing conference.'*

ICAWC delegate from Portugal

*"It was absolutely amazing to have the opportunity to meet all these extraordinary people that do such incredible work all over the world, to share experiences and learn"*

ICAWC delegate from Italy

### International Training Programme (ITP)

We run the international training programme, aimed at overseas delegates, twice a year at Dogs Trust's London rehoming centre. In 2018 we shared our knowledge with 32 delegates through the ITPs.

The ITP is designed to give easy to follow information about how to run an animal shelter efficiently, while also looking at the importance of education, fundraising and publicity. We cover all expenses for the duration of the course including hotel and meals, meaning that only the cost of flights and visas need to be covered by the participating organisations.

At the most recent International Companion Animal Welfare Conference (see above), one of the key presentations was given by two delegates who had attended the ITP previously. Nadia Stancheva and Svetlo Petrov, of Animal Rescue Sofia, spoke about how their organisation had successfully managed the stray dog population in their country, using some of the tips they'd learnt at the ITP.

*'If I had not attended the international training programme, none of this would have happened. Everything has gone from greyscale to colour.'*

Nadia Stancheva, Animal Rescue Sofia, Bulgaria





## Global Assistance Programme

Last year we sent Alasdair Bunyan, training and behaviour advisor at Dogs Trust, together with Brian Faulkner, an external consultant, to Bangkok, Thailand, to deliver training on humane dog catching and handling methods. They trained 26 people, including staff and volunteers from the Soi Dog Foundation in Bangkok and staff from the government's Livestock Department (please see p. 14 for more detail.)

In 2017, two members of rehoming centre staff, Sarah Pyzer (Dogs Trust West London) and Rebecca Baker (Dogs Trust Bridgend) spent a week at the 'Animal Rescue Kansai' ARK shelter in Osaka, Japan, advising on environmental enrichment and shelter management. Last year, we facilitated a return visit with two members of staff from ARK, Seitaro Matsuo and Sakura Nishitaki, at our Bridgend rehoming centre for a two-week training experience.

While there, our ARK friends got first-hand experience of Dogs Trust's whole ethos; including creating environmental enrichment for the dogs while in our care; education schemes for youngsters; modern dog training methods; and marketing and fundraising techniques designed to appeal to a local audience. Seitaro and Sakura took home many new ideas about how they could improve ARK's dog care facilities and educational activities.

## Overseas Behaviour and Education workshops

One of our key aims is to share our knowledge, practical skills and the most up to date information available with others. Throughout the year we bring Dogs Trust expert staff from the UK to run workshops overseas, chiefly in the areas of youth education and in canine behaviour.

In 2018, we ran two Overseas Education Workshops (OEWs) in Slovakia and Russia, speaking with 27 delegates. We also ran four Overseas Behaviour Workshops (OBWs) in Poland, Bulgaria, Spain and Zimbabwe, working with 84 delegates.

Dog-catching workshop in Bangkok



### 3. EMERGENCY RELIEF

Last year we awarded a total of £19,488 in funds to provide emergency relief for dogs living in the wake of a natural or manmade disaster.

We provided three emergency grants to Bali Animal Welfare Association, including £7,000 for an additional emergency grant, repeating our initial grant of feeding 250 dogs for 2 months living in the evacuated 'red zone' villages surrounding Mount Agung volcano. We then gave £2,000 for their team (experienced in disaster relief) to travel to Sulawesi and assist with emergency medical treatment of injured dogs following the earthquake and tsunami. Additionally, we awarded £5,000 when their team visited villages affected by the Lombok earthquake, and fed 1,944 dogs, treated 878 dogs and rescued 2 from buildings.

The wildfires which spread through Greece during the heatwave in July left many dogs needing veterinary attention and food. We gave £2,000 to the 'Protect Animals Greece' group, to provide first aid treatment including painkillers and bandages to those dogs injured by the fires, in the region east of Athens.

Finally, we awarded £3,488 to 'the Federation of Indian Animal Protection Organisations' (FIAPO), to provide food and veterinary supplies to those dogs affected by floods in the Kerala region. The FIAPO staff and volunteers were able to give first aid to 117 dogs in the region and supply 75 caretakers with emergency food rations for the dogs under their care



### 4. PLANS FOR 2019

One of our aims for 2018 was to transfer the entire activity of Dogs Trust Bosnia from under the umbrella of Dogs Trust, our parent charity, to fall under the remit of Dogs Trust Worldwide. Due to delays regarding our planned purchase of land in Sarajevo, this did not happen; and, therefore, this remains a key aim for Dogs Trust Worldwide in 2019.

Furthermore, 2019 will see us focusing on ensuring we improve the way in which we measure the impact of our work. With the introduction of a new database management system, and through working closely with other Dogs Trust teams, including youth education, we will make sure our activities are even more effective and yield the greatest benefit possible to dogs overseas in 2019.

Emergency relief for dogs following flooding, Kerala, India

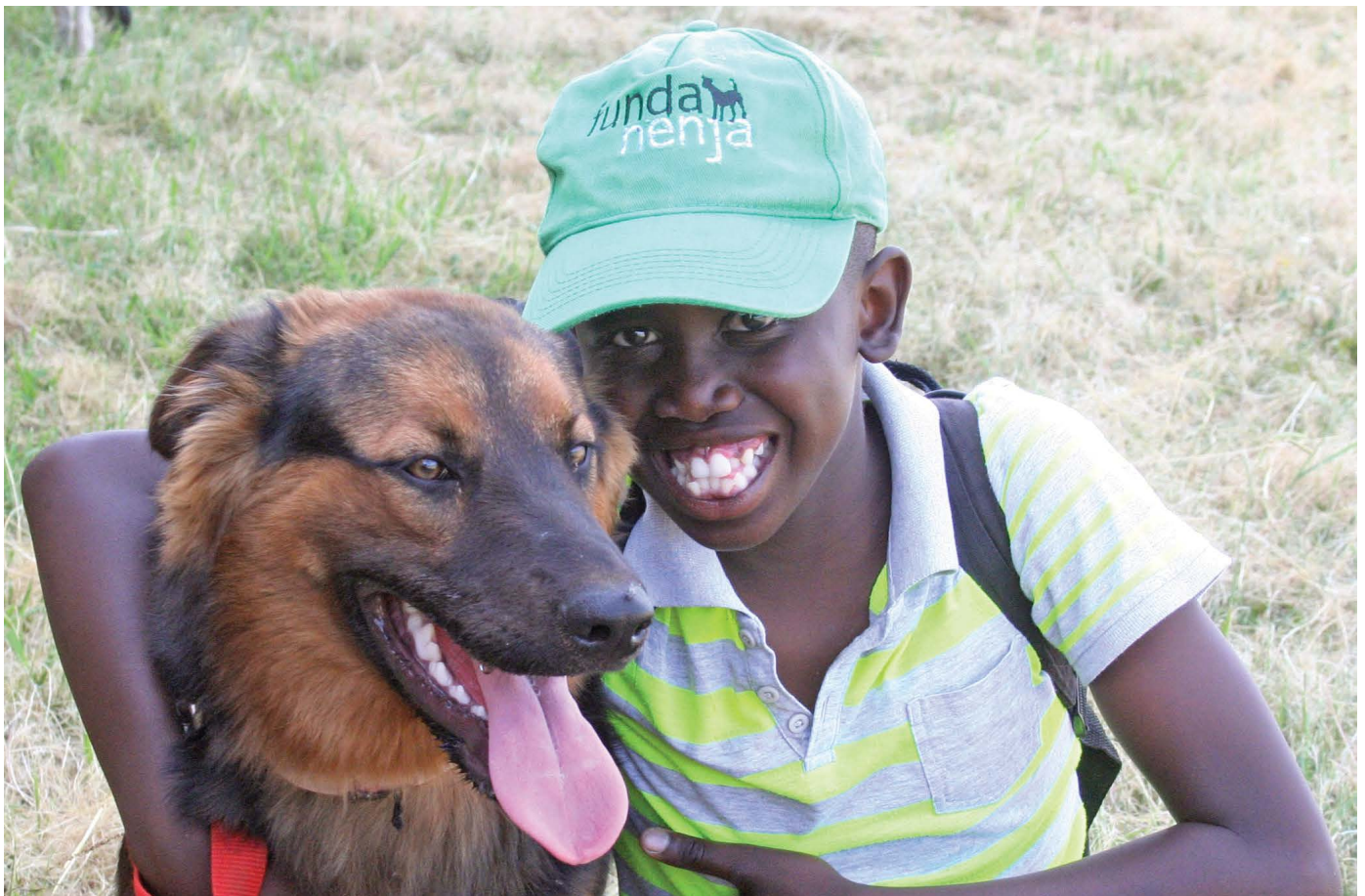


## 5. PUBLIC BENEFIT

The Trustees pay due regard to the Charity Commission guidance on public benefit. Dogs Trust Worldwide benefits the public in the following ways:

- Reducing the risk of death from rabies carried by dogs, through our mass vaccination programmes, such as with Mission Rabies in India and Malawi.
- Improving the surgical and post-operative care skills of veterinary professionals, through the funding of various training courses.
- Helping individual animal welfare practitioners, and those from smaller non-profit organisations, feel supported and reassured that they are not alone, through our international training programmes, international companion animal welfare conference and the global assistance programme placements.
- Encouraging and inspiring individuals overseas to have the confidence, knowledge and financial support to improve canine welfare in their own countries.
- Helping people, especially children and teenagers, to build up a strong bond of friendship with their dog, e.g. through the funding of the Dog School in South Africa.

A strong bond; Dog School, South Africa



## Financial review

The Charity received a grant of £3,880,000 (2017: £3,668,000) in the year from its parent Dogs Trust, as well as other donations of £45,000 (2017: £nil).

Grant expenditure for the year was £3,127,000 (2017: £2,940,000) relating to grants committed to partner organisations, whilst direct costs incurred for the annual ICAWC conference, as well as for monitoring and administering grants, and assisting with other overseas projects including Dogs Trust's work in Bosnia, totalled £548,000 (2017: £224,000). Support costs totalling £90,000 (2017: £97,000) were recharged from Dogs Trust representing the work performed by Dogs Trust staff in relation to the activity of the Charity during the year.

The Charity therefore made a surplus of £161,000 (2017: surplus of £407,000), with £274,000 (2017: £113,000) retained in unrestricted reserves.

## Structure, Governance and Management

### Governing document

Dogs Trust Worldwide is a private company limited by guarantee (company number 09365971) and a registered charity (charity number 1167663), governed by its Memorandum and Articles of Association dated 23 December 2014. The sole member, Dogs Trust Trustee Limited, agrees to contribute £10 in the event of the Charity winding up.

### Directors and Trustees

The trustees during the year (who are also directors of the company) were:

Graeme Robertson	Chairman
Philip Daubeny	Vice Chairman
Stephen Langton	Honorary Treasurer
Joanne Howard	Non-executive director
Phil White	Non-executive director

Trustees are nominated to the board and unpaid. The board meets twice a year and has the power to delegate management to officers of the Charity. New trustees receive an induction course covering all the operations and activities of the Charity and may attend seminars and training courses on relevant subjects. Day to day management of the Charity is delegated to Karen Reed – the Executive Director. The remuneration policy of the Charity is set by the Finance and General Purposes Committee of the parent entity, Dogs Trust.

### Related parties

None of the trustees receive remuneration or other benefit from their work with the Charity. Graeme Robertson, Philip Daubeny and Stephen Langton are Council members of Dogs Trust and Directors of Dogs Trust Trustee Limited, the sole trustee of Dog Trust. As the majority of trustees are also Council members of Dogs Trust, the Charity is deemed a subsidiary of Dogs Trust. Dogs Trust supported the Charity with a grant in the year as noted in the Financial Review above.

### Reserves policy

The Charity's policy is to maintain reserves approximately equal to six months of operating expenditure based on current budgets. This will enable the Charity to meet the requirements of ongoing projects and to operate effectively. The Charity has £273,700 of reserves at the year end, representing six months of operating expenditure. The Charity will look to maintain this level over the coming years.

### Grant expenditure policy

The Charity awards grants to other organisations ("partner organisations") for specific projects as part of delivering its charitable activities. The Charity undertakes a formal appraisal of each project and the partner organisation before making the grant. All grants are subject to a specific grant agreement. The Charity monitors and evaluates progress and if it is not satisfied that the grant is being managed according to the agreement, it can delay or discontinue it. In 2018 the Charity spent £3,127,000 (2017: £2,940,000) in grants to partner organisations in relation to its work. Further detail is shown at note 4 to the Accounts.

### Risk management

The trustees have assessed and identified the major risks to which the Charity is exposed, in particular those related to its operations and finances. These include the health and safety of staff when working overseas, impacts on the Charity's reputation due to misappropriation of funds or fraud, bribery and corruption by overseas grant recipient organisations, the Charity's animal welfare and veterinary standards not being upheld by grant recipient organisations, and processes around funds transfers. They are satisfied that adequate systems are in place to manage the adverse effects of any such exposure.

The key controls used by the Charity include:

- Face-to-face country and project briefings for staff including an overall assessment of risk and mitigation measures prior to any international travel.
- Thorough due diligence on prospective grant recipients using a risk-based framework for grant selection.
- Financial reporting procedures in place for all grant recipients and regular reviews of current projects and staged payments contingent upon progress.
- Obligations to comply with anti-bribery and business ethics made clear to all staff and a Business Ethics and Bribery Prevention clause is included in all grant agreements.
- Detailed annual budget.
- Monthly comparison of actual results with budget, previous years and forecasts.
- Review of financial systems.
- Business continuity planning.
- A formal agenda for Directors' meetings, with professional advice on significant issues.
- Established organisational structure and lines of reporting.
- Authorisation and approval levels.

It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

**Karen Reed**  
Executive Director, Dogs Trust Worldwide

# Governance

## Trustees' responsibilities in relation to the financial statements

The Charity's trustees (who are also the directors of Dogs Trust Worldwide for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity's trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the 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 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 business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the Charity's auditor is unaware, and
- the trustees, having made enquiries of fellow directors, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime in Part 15 of the Companies Act 2006.

By order of the board of trustees



**Graeme Robertson**  
Chairman  
25 April 2019

# Independent Auditor's Report to the member of Dogs Trust Worldwide

## Opinion

We have audited the financial statements of Dogs Trust Worldwide ("the Charitable Company") for the year ended 31 December 2018 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charitable Company's affairs as at 31 December 2018 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charitable Company in accordance with the ethical requirements relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions related to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charitable Company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## Other information

The other information comprises the information included in the Report and Accounts, other than the financial statements and our auditor's report thereon. The other information comprises: Report of the Trustees. The Trustees are responsible for the other information.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report, which includes the Directors' Report prepared for the purposes of Company Law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report, which is included in the Trustees' Report, has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic report or the Trustees' report.

We have nothing to report in respect of the following matters in relation to which 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 trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

## **Responsibilities of Trustees**

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charitable Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charitable Company or to cease operations, or have no realistic alternative but to do so.

## **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

## **Use of our report**

This report is made solely to the Charitable 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 Charitable Company's members those matters we are required to state to them in an auditor's 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 Charitable Company and the Charitable Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Don Bawtree (Senior Statutory Auditor)**  
For and on behalf of BDO LLP, Statutory Auditor  
Gatwick  
30 April 2019

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

# Dogs Trust Worldwide

## Statement of Financial Activities

for the Year Ended 31st December 2018

	Notes	2018 £	2017 £
<b>Income</b>			
Grants and donations	3	3,924,928	3,668,379
<b>Total income</b>		<b>3,924,928</b>	3,668,379
<b>Expenditure</b>			
Expenditure on charitable activities	4	3,764,058	3,261,278
<b>Total expenditure</b>		<b>3,764,058</b>	<b>3,261,278</b>
<b>Net (deficit)/income and net movement in funds for the year</b>		<b>160,870</b>	<b>407,101</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		112,830	(294,271)
<b>Total funds carried forward</b>	8	<b>273,700</b>	<b>112,830</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities. All gains and losses relate to unrestricted funds.

The notes on pages 26 to 30 form part of these financial statements.



# Dogs Trust Worldwide Balance Sheet

for the Year Ended 31st December 2018

Registered company number: 9365971

	Notes	2018 £	2017 £
<b>Current assets</b>			
Debtors	6	447,485	186,378
Cash at bank and in hand		12,465	9,492
<b>Total current assets</b>		<b>459,950</b>	<b>195,870</b>
<b>Creditors: amounts falling due within one year</b>			
	7	(186,250)	(83,040)
<b>Total net current assets</b>		<b>273,700</b>	<b>112,830</b>
<b>Total net assets</b>		<b>273,700</b>	<b>112,830</b>
<b>The funds of the Charity:</b>			
Unrestricted funds	8	273,700	112,830
<b>Total Charity funds</b>	8	<b>273,700</b>	<b>112,830</b>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes on pages 26 to 30 form part of these financial statements.

The financial statements were approved by the Trustees and authorised for issue on the 25 April 2019:



**G. Robertson**  
Chairman



**S. Langton**  
Honorary Treasurer

# Notes to the accounts

## 1. Accounting Policies

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

### **Basis of accounting**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (SORP) FRS 102 – ‘Accounting and Reporting by Charities’ published in 2015, the Companies Act 2006 and applicable accounting standards.

There are no material uncertainties about the Charity’s ability to continue as a going concern, as Dogs Trust has expressed its willingness to support the work of the Charity.

### **Critical accounting estimates and judgements**

To be able to prepare financial statements in accordance with FRS 102, the trustees are required to make certain estimates and judgements that have an impact on the policies and the amount reported in the annual accounts. The estimates and judgements are based on historical experiences and other factors including expectations of future events that are believed to be reasonable at the time such estimates and judgements are made. There are no estimates deemed significant in the financial statements.

### **Income**

Income is recognised in the financial statements when the Charity is legally entitled to the income, receipt is probable, and the amount can be quantified with reasonable accuracy.

### **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 on charitable activities includes the costs of grants and their associated support costs.

### **Grant expenditure**

Grants payable are accounted for as expenditure in the year in which a binding commitment to make payment is entered into with the recipient. Non-binding commitments made with recipients are disclosed in note 9.

### **Allocation of support costs**

Support costs include office costs, finance, personnel, payroll and governance costs which support the grant programmes and activities. These costs have been allocated to expenditure on charitable activities, on the basis of direct expenditure.

### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### **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.

### **Fund accounting**

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

### **Cash Flow Statement**

Exemption has been taken from preparing a cash flow statement on the grounds that the Charity qualifies for the Reduced Disclosure Framework.

### **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.

## 2. Legal status of the Charity

The Charity is a company limited by guarantee 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.

## 3. Income from donations and legacies

	2018 £	2017 £
Grants	<b>3,880,166</b>	3,668,379
Donations	<b>44,762</b>	-
	<b>3,924,928</b>	3,668,379

The grant income relates to a grant received from Dogs Trust (see note 10) in support of the activities of the Charity.

## 4. Analysis of expenditure on charitable activities

	Grants £	Activities undertaken directly £	Support costs £	2018 Total £	2017 Total £
Grant giving	3,126,710	399,575	86,197	<b>3,612,482</b>	3,135,334
ICAWC Conference	-	97,391	2,381	<b>99,772</b>	78,758
Training programmes	-	50,568	1,236	<b>51,804</b>	47,186
	<b>3,126,710</b>	<b>547,534</b>	<b>89,814</b>	<b>3,764,058</b>	3,261,278

#### 4. Analysis of expenditure on charitable activities continued

Grants are expenditure commitments to the following organisations:

Organisation/Project	Country	2018 £	2017 £
WVS - Mission Rabies	India	1,067,000	870,000
Soi Dog Foundation	Thailand	369,000	-
WVS- International Training Centre	India	250,000	282,000
WVS	Thailand	162,000	100,000
SPCA Malta	Malta	150,000	109,000
Dogs Trust USA*	USA	128,000	-
Fido Fixers (SNAP)	USA	121,000	-
Mayhew Animal Home	Afghanistan	95,000	50,000
BAWA	Indonesia	64,000	36,000
Blue Paw Trust	Sri Lanka	60,000	70,000
NSPCA	South Africa	60,000	-
FIAPO	India	58,000	-
Animal Refuge Kansai	Japan	53,000	75,000
Cook Islands SPCA	Cook Islands	52,000	-
Obhoyaronno Bangladesh Animal Welfare Foundation	Bangladesh	46,000	-
PACT for Animals	USA	36,000	-
Aware Trust	Zimbabwe	36,000	204,000
PIF	Ukraine	31,000	-
ARPOL	Lithuania	27,000	16,000
FOMAW	Mexico	25,000	-
Animal Nepal	Nepal	22,000	-
Galpos del Sol	Spain	20,000	-
Coco's Animal Welfare	Mexico	20,000	-
Project Humane Nepal	Nepal	20,000	-
Transkei Animal Welfare Initiative	South Africa	17,000	-
LAPA	Russia	16,000	-
Kentucky Humane Society	USA	15,000	-
Rifugio Fata	Italy	13,000	-
GAAP	Chile	12,000	-
Alliance of Animals and People (AAP)	India	12,000	-
Helping Animals in Russia	Russia	11,000	-
The Pets Second Home	Latvia	4,000	80,000
Dogstar Foundation	Sri Lanka	-	398,000
Forgotten Animals	Russia	-	101,000
Save the Dogs	Romania	-	59,000
Other International grants		54,710	489,769
		<b>3,126,710</b>	<b>2,939,769</b>

\*Dogs Trust USA is a non-profit entity (a registered 501 (c)(3) in the USA) which draws on expertise and experience from Dogs Trust Worldwide to help as many dogs as possible in the United States through its grant program (see note 10).

Fees payable to the Charity's auditor for the audit of the annual accounts were £5,000 (2017: £2,000) in the year.

## 5. Analysis of staff emoluments

	<b>2018</b>	2017
	<b>£</b>	£
Salaries and wages	249,173	211,395
Social security costs	26,822	22,114
Pension costs	27,392	13,737
	<b>303,387</b>	247,246

There were no employees in 2018 and 2017. No employees are contractually employed by Dogs Trust Worldwide but a recharge is made from Dogs Trust.

None of the Trustees, or any person connected with them received any remuneration during the year. Four trustees were reimbursed for expenses totalling £2,014 in the year (2017: four trustees were reimbursed £2,991), covering travel, subsistence and accommodation.

## 6. Debtors' analysis

	<b>2018</b>	2017
	<b>£</b>	£
Amounts owed by related parties (note 10)	402,251	147,000
Prepayments and accrued income	45,234	39,378
Total debtors	<b>447,485</b>	186,378

## 7. Creditors' analysis

	<b>2018</b>	2017
	<b>£</b>	£
Accruals and deferred income	186,250	83,040
Total creditors	<b>186,250</b>	83,040

## 8. Analysis of charitable funds

	Balance 1 Jan 2018	Income	Expenditure	Transfers	Funds 31 December 2018
	£	£	£	£	£
General fund	112,830	3,924,928	(3,764,058)	-	273,700
<b>Total</b>	<b>112,830</b>	<b>3,924,928</b>	<b>(3,764,058)</b>	<b>-</b>	<b>273,700</b>

	Balance 1 Jan 2017 (restated)	Income	Expenditure	Transfers	Funds 31 December 2017
	£	£	£	£	£
General fund	(294,271)	3,668,379	(3,261,278)	-	112,830
<b>Total</b>	<b>(294,271)</b>	<b>3,668,379</b>	<b>(3,261,278)</b>	<b>-</b>	<b>112,830</b>

## 9. Grant Commitments

As at 31 December 2018, the following expected future grant payments to partner organisations are due:

	<b>2018</b>
	<b>£</b>
Within one year	751,103
Between one and five years	520,000
	<b>1,271,103</b>

## 10. Related party transactions

The trustees consider Dogs Trust to be a related party (see note 11). A grant of £3,880,166 (2017: £3,668,379) was received from Dogs Trust during the year. Costs, including payroll, of £637,348 (2017: £321,509) were recharged from Dogs Trust during the year. The Charity was owed £402,251 by Dogs Trust (2017: £147,000) at the year end.

Grants totalling £128,000 (2017: £nil) were paid to Dogs Trust USA, a non-profit entity (a registered 501 (c)(3) in the USA) whose President is the Chief Executive Officer of Dogs Trust and whose directors include Veronica Carbone, Council member of Dogs Trust. Of this amount £nil was outstanding at the year end (2017 - £nil).

Grants totalling £1,067,000 (2017: £870,000) were paid to Mission Rabies, a charity whose trustees include Mr P Daubeny, the Vice Chairman of Dogs Trust Worldwide. Of this amount £nil was outstanding at the year end (2017 - £nil).

## 11. Controlling party

The Charity is controlled by the board of trustees. As the majority of trustees are also Council members of Dogs Trust, the trustees consider the parent of the Charity to be Dogs Trust (charity number 227523). The primary objective of Dogs Trust is to work towards the day when all dogs can enjoy a happy life, free from the threat of unnecessary destruction. Copies of the Dogs Trust consolidated accounts, which include the results of Dogs Trust Worldwide on a line by line basis, are available from [www.dogstrust.org.uk](http://www.dogstrust.org.uk).

### IMAGE CREDITS:

Front Cover	John Gaye
Page 2-3	Funda Nenja
Page 4	Richard Murgatroyd Richard Murgatroyd Gabby Crawford
Page 6-7	Coco's Animal Welfare
Page 8-9	Richard Murgatroyd
Page 10-11	The Mayhew
Page 12-13	Funda Nenja
Page 14-15	Alasdair Bunyan
Page 16	Richard Murgatroyd
Page 17	Alasdair Bunyan
Page 18	FIAPO Funda Nenja
Page 19	Richard Murgatroyd
Page 31	Richard Murgatroyd

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