



Report of the Trustee Directors

And

Unaudited Financial Statements

For Year Ending 24 May 2023

World Protection for Dogs and Cats in the Meat Trade

(Charitable Company limited by guarantee)

Registered Number 08544316

Registered Charity Number 1154524

**TRUSTEE REPORT AND ACCOUNTS
FOR THE PERIOD ENDED 24 MAY 2023**

Contents	Page
Reference and administration details	3
Report of the Trustees	4
Report of the Independent Examiner	11
Statement of Financial Activities	12
Income and Expenditure Account	13
Balance Sheet	14
Notes to Financial Statements	15

REFERENCE AND ADMINISTRATION DETAILS

CHARITY NAME World Protection for Dogs and Cats in the Meat Trade

Working Name **NoToDogMeat Foundation**

Charity number 1154524

Company Number 08544316

Registered address 19 Crawford Street
London W1H 1PJ

Trustees D Merrill
J De Cadenet

Independent Examiner Taxes R Us Ltd Accountants
673 Finchley Road London
NW2 2JP
Tel: 020 3887 4662

Bankers HSBC
90 Baker Street
Marylebone
London
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World Protection For Dogs and Cats in the Meat Trade 1154524

The Trustees are pleased to present their annual report.

The Charity was incorporated as a Company limited by guarantee not having a share capital and not for profit on 24 May 2013. It was subsequently registered as a charity (registration number 1154524) and became operationally active as such on 8 November 2013. The Charity's overarching objective is to prevent and suppress cruelty to dogs and cats used for food in the dog meat trade.

Structure Governance and Management

Its Memorandum of Articles of Association governs the Company. The Committee and Members in accordance with the Memorandum and Articles of Association nominate trustees. It is the policy of the Trustee Directors who recommend any person whether an active Charity member or not who, in their opinion and after a suitable review period, possesses appropriate skills and judgment. The Charity follows the Charity Commission recommended practices for the induction and training of new Trustees. The Committee comprises the Trustee Directors and such other persons to whom the Trustee Directors may delegate core tasks. Decisions are made by the Trustee Directors after full discussion.

The Trustee Directors have identified and implement appropriate procedures to manage the major risks to which the Charity is exposed.

The Charity has part-time office service facilities housed at the registered office which has its own insurance and management structure. As such it has minimal running costs and employs no full-time staff directly.

The majority of risks identified therefore relate to overseas projects, with risk management being a consideration of risk for each project before it commences, and mitigating actions being undertaken where possible.

The charity has in place strict guidelines to ensure that for fundraising campaigns for overseas rescuers, a site visit is performed before grants over the amount of £3000 are released and additional due diligence measures are applied prior to any fundraising. Contracts have been put in place with all major parties in receipt of overseas funds from the charity.

The Trustees recognise that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Objectives and Activities

To promote humane behaviour towards dogs and cats by any or all of the following means:

- (1) Preventing or suppressing cruelty to animals in the dog and cat meat trade worldwide.
- (2) Providing support to animal sanctuaries that rescue dogs and cats from the meat trade.
- (3) Facilitating the provision of veterinary care and treatment for dogs and cats in the meat trade, including those at dog farms and animals which have been rescued.
- (4) Assisting with rehoming of dogs and cats (including lost pets) that have been rescued from the dog and cat meat markets and trade.
- (5) Campaigning for animal welfare laws to be respected and enforced both on an international and national level for animals in the dog and cat meat trade at all levels, including dog farms, live transport of dogs and cats for slaughter, slaughterhouse regulations and/or suppression of boiling them alive.

Ending the dog meat trade

In China, over 10 million dogs are used yearly for food or fur and traditional medicine without regard to sanitation or animal welfare. The majority are strays and stolen pets. In Korea, around 2 million dogs are farmed, and investigations prove they are subjected to horrific conditions in raising, transporting, slaughtered, and sold. Theft of pets for consumption is commonplace in Vietnam, Cambodia and Laos. In the Philippines, laws have been passed to prevent dogs from being eaten, yet in some provinces, this practice continues. As an umbrella resource for grassroots organisations in Asia that share our vision, we actively work to set up education and veterinary programmes. We provide valuable support to care for dogs and cats rescued. In 2016, we formed a partnership alliance in China to run a shelter for dogs and cats we had actively saved. In 2021, we launched our education programme in Cambodia and, in 2022, a programme in the Philippines to work with authorities to implement animal welfare laws. Care for our dog and cat meat trade survivors and finding them homes domestically and internationally remains a key priority.

Summary of Main Achievements, Performances and Plans for the Future

The Charity had achievements consistent with all its objectives during the year. In 2018, the United Nations granted the Charity Special Consultative Status. This privilege allows the Charity to engage with the UN on sustainability and development goals, circulate formal statements to all members and other NGOs, and attend meetings to make oral statements on animal welfare and civil society concerns. With its solid alliances with other small NGOs in Asia, the Charity can continue to share the knowledge that could advance animal welfare and lead to animal welfare laws being respected and enforced both internationally and nationally. The pandemic has been very challenging for the Charity. However, the Charity diversified its fundraising methods positively, engaging members of the local community in the UK and new volunteers internationally. In 2022, it was able to resume outreach events. Its presence at the Crufts dog show and Dog Fest was a big success. The Charity encourages supporters to join events globally to meet with charity representatives and fundraise. The Charity was particularly proud of Filipino and Cambodian school children who are now joining community events to promote kindness to animals. The Charity continues to seek funding to open a small kennelling facility and employ Charity vets. This facility will allow potential adopters to meet

dogs and cats needing help. The Charity continues to engage in a sustainable, positive way with the disadvantaged in the UK and introduce our rescues to them to help combat isolation. Working within communities at home and abroad is a sustainable way of bringing positive change.

USA/UK

NoToDogMeat USA is formally registered and active in the USA as an independent charity 501(c)3. It shares the objectives and values of the Charity. They collaborate to create laws to improve the rights of dogs and cats used for food. In 2018, the US House of Representatives passed legislation banning the slaughter, consumption and trade of dogs and cats in the USA. The Charity hopes the UK Government will follow this example and the recommendations of the USA to ban dog meat consumption in the UK. Whilst the Charity can only record a few isolated cases of eating cats and dogs, legislation needs to be in place to set an example globally. It is the Charity's priority to find homes for the rescues throughout Europe and the USA.

Bali – Indonesia

In Indonesia, one million dogs annually are brutally butchered for human consumption. Dog meat in Bali was declared illegal in December 2017. The Charity continues to engage with activists and rescue organisations to ensure this ban is enforced. It supports the lobbying efforts of groups throughout Indonesia who are determined to bring change.

Vietnam

Following our exposure on the use of black cats to make dietary supplements and tonics, we continue to support small rescuers with veterinary supplies and the efforts of campaigners and educators.

South Korea

The Charity continues to work closely with pioneering grassroots organisations helping to close several dog farms and markets. It has also supported education programmes to promote kindness to animals. The findings of investigations on the cruel use of cats for food broths and traditional medicine has been presented to governments and lawmakers. The Charity has provided financial assistance to local partners, helping them spay and neuter stray cats and stop them from ending up in the trade.

Cambodia

The Charity launched its Cambodia Project in January 2021. It had previously collaborated with rescuers and campaigners pushing for laws to ban dog meat consumption in Siem Reap. The first project to be completed was the spay and neuter programmes of cats in Sinhoukville and a deeper understanding of how cats are treated in Cambodia. Unlike other parts of Asia, they are not as widely used for food but still face cruelty and skinning for fur trinkets. The Charity completed an investigation and education programme close to the Thai border. In this region, pets and strays are trafficked by 'pot and pan' men, exchanging the animals for kitchenware. The programme included active engagement with middle and high school students participating in the 2021 Marathon. We engaged with village leaders to encourage

advancement in animal welfare. Since 2022, we have focussed on our project in Phnom Penh, the capital. Here, we concentrated on active rescue from the dog meat trade and continued with an investigation into the cruel trade. In the spring of 2023, we again engaged with groups of schoolchildren to teach them about kindness to animals. This project, which we will continue to develop, was well received.

China

The Charity continues to provide emergency assistance around the Yulin Dog Meat Festival working with rescuers who raid illegal slaughterhouses and stop trucks laden with dogs and cats travelling without permits in unsanitary conditions. These funds are also allocated to help provide emergency veterinary treatment to dogs and cats rescued and a haven until the Charity can rehome them. The Charity's primary goal is to end the live public slaughter of all animals, which it regards as inhumane and continues to lobby ministerial departments inside and outside China. The Charity continues to lead the rescue and investigation of the Yulin Dog Meat Festival and is lobbying for this gruesome event to end.

In 2022, the Charity was able to uncover the warehouses where stolen pets are housed in appalling conditions before they are forced to endure the long journey from Hebei to Yulin. The Charity's China Team worked with trusted activists to stop huge trucks en route and rescue the dogs—further success when they raided two extensive and brutal slaughterhouses en route. Conditions were documented and shared with worldwide media. This work is a testament to the successful partnership with shelter colleagues in China. Six hundred dogs and cats are now safe in its partner Hebei shelter. The Charity has set up a small base closer to Beijing as a 'quarantine station' to prepare dogs for travel and to provide emergency support to dog meat trade survivors in this area. Cats are also given refuge there. In 2023, we reopened our international adoption programmes and flew survivors to loving homes.

All dogs and cats are vaccinated and neutered. The Charity maintained contact throughout the pandemic through regular video calls and weekly written updates, and when borders reopened, we could visit in person again. The Charity is confident it can effectively monitor the use of funds and overseas spay/neuter, vaccination, microchip and responsible rehoming. Over 300 dogs have been microchipped, and 700 dogs and cats have been spayed. Eight hundred dogs and cats were vaccinated against rabies, distemper, and airborne diseases. Our China Team continues to hold adoption and awareness events and visits businesses to educate on animal welfare. Finding homes in China has helped us with the challenge of overseas adoptions. The Charity has successfully rehomed 300 dogs and cats domestically and 30 internationally. Mindful of the difficulties of rehoming, the Charity has increased its sponsorship of the dogs to ensure their care until travel can resume.

Philippines

In November 2022, the Charity joined forces with a reputable animal advocate in the Philippines to run community events to promote animal welfare. This project has included school lectures and working with the police to help train them on animal welfare laws and encourage them to implement them. Sadly, despite legislation, there is still evidence of dog meat consumption and the cruel use of cats.

Academic Recognition

Since 2018, the Charity has been in Special Consultative Status with ECOSOC at the United Nations. This opportunity allowed the Charity to highlight the dangers of zoonotic disease and how we must collectively move to compassion towards animals. In September 2022, The

Charity was given a Compassion Award and grant by Supreme Master TV to recognise its respect for the planet and work in animal welfare.

Future Plans

The Charity has met and worked hard to overcome the Pandemic's challenges. It has maintained its resources, increased its reserves and kept its running costs to a minimum. The Charity is confident it can keep its commitments to its partner shelter in China and care for the animals until they find loving homes. The Charity is proud to have never used external boarding facilities in Asia and has a devoted team of grassroots volunteers and experienced rescuers who care for the animals. Through years of close contact and face-to-face meetings, Charity's partnerships have been built. The Charity is confident of where funds are spent and the impact.

Providing high-quality nutrition and veterinary care to small NGOs who reach out to Charity for grants continues to be a priority lifeline. In 2022, the Charity was able to resume outreach programmes in the UK and engage with supporters and volunteers at Crufts and other events where they could meet rescues. Rescues also were taken to community-led activities, providing comfort and companionship to the elderly and vulnerable. The Charity received a grant and a legacy in 2022, which has allowed it to build reserves and overcome challenges from the Pandemic. The Charity would also like to employ part-time veterinarians who can work with the Charity in the UK and collaborate with our partners and friends in Asia.

With its solid alliances with other small NGOs in Asia, it can continue to share the knowledge that could advance animal welfare and lead to animal welfare laws being respected and enforced.

Financial Review

The Charity raised £136,220 in this accounting period and was able to carry forward a reserve of £73,284. This enabled the Charity to continue making progress with its campaign and education programmes. It was also able to provide sanctuary in China and urgent medical care to dogs and cats rescued. The Charity focuses on finding regular financial sponsors and adopters of these dogs and cats. This additional revenue will cover associated costs in China, allowing for general donations to be used for the campaign and work in other regions.

Financial Reserves Policy

The Charity seeks to maintain a cash reserve of approximately £10,000 of unrestricted payment as a contingency against unforeseen situations. As of 24 May 2023, unrestricted funds available for use were £61,284.

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (the United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and

expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgments 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 charitable company will continue operating.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The financial statements have been prepared in accordance with the accounting policies set out in notes and accounts and company with the Charity's governing document, the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

Statement as to disclosure to the Independent examiner

In so far as the Trustees are aware at the time of approving the trustee's annual report:

- There is no relevant information, being information needed by the Independent examiner in connection with preparing his report, of which the independent examiner is unaware.
- The Trustees have made inquiries of fellow trustees and the Independent examiner and established that the Independent examiner is aware of that information.

ACKNOWLEDGEMENTS

We want to take this opportunity to thank all of the organisations who have partnered with us in the delivery of animal welfare projects and our volunteers internationally who have generously given their time. Most importantly, we thank our supporters, especially those who have donated money to fund our work. We are deeply grateful.

DECLARATION

The Trustees declare that they have approved the Trustees' report above.

Signed on behalf of the Charity's Trustees:

Signature:



Full Name: Julia De Cadenet

Position: Trustee

Date: 20th February 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WORLD PROTECTION FOR DOGS AND CATS IN THE MEAT TRADE

I report on the financial statements of World Protection for Dogs and Cats in the Meat Trade - 1154524 'The Charity' for the year ended 24 May 2023 which are set out on pages 11 to 14.

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 financial statements under section 145 of the 2011 Act.
- to follow the procedures laid down in the General Directions given by
- the Charity Commission under section 145(S)(b) of the Charities Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as 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 financial statements 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:

- (i) 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 financial statements which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Taxes R Us Ltd Accountants
673 Finchley Road
London NW2 2JP
Tel: 020 3887 4662

Name Neil O'Sullivan Date 05.03.2024

Neil O'Sullivan - BComm.A.C.P.A.
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WORLD PROTECTION FOR DOGS AND CATS IN THE MEAT TRADE
Statement of Financial Activities For Year Ending 24 May 2023

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £	Notes
Income:					
Donations and legacies	116120	12000	128120	85179	
Charitable Activities	8100	0	8100	4163	
Investment income	0	0	0	0	
Total income	124220	12000	136220	89342	
Expenditure:					
Expenditure on raising funds	11960	0	11960	7888	
Expenditure on all charitable activities	70823	8000	78823	66216	
Total expenditure	82783	8000	90783	74104	
Net Income	15238		45437		
Transfer between Funds					
Funds brought forward at 24 May 2022			27847		
Funds carried forward at 24 May 2023	61284	12000		73284	

The notes on page 15 form part of the financial statement

WORLD PROTECTION FOR DOGS AND CATS IN THE MEAT TRADE

Income and Expenditure

For Year Ending 24 May 2023

	2023		2022		
	£	£	£	£	Notes
Unrestricted Funds					
Donations/Grants		116120		85179	
Charitable Activity/Other		8100		4163	
Restricted Funds					
Donations/Grants		12000		8000	
Total Income		136220		89342	
Funds carried over from 2021					
Expenditure		90783		75639	
Charitable Activities/ Adoptions		61286			
Veterinary Project		6539			
Education Project		4607			
Publicity/Subscriptions/Campaign		6263			
Campaign Material		6371			
Professional Services		2578			
Office Services/Administration		3119			
Total Expenditure		90783		75639	
Funds brought forward at 24 May 2022		27847			

WORLD PROTECTION FOR DOGS AND CATS IN THE MEAT TRADE

Balance Sheet

As at 24 May 2023

	2023		2022		
	£	£	£	£	Notes
Fixed Assets	0	0	0	0	
Current assets:					
Debtors					
Cash at bank	73284		27847		
Creditors:	0		0		
Amounts falling due within one year	0		0		
Net current assets		73284		27847	
Net assets		73284		27847	
Funds:					
Unrestricted funds	61284		19847		
Restricted funds	12000		8000		
Total Charity Funds		73284		27847	

The Charity Company is entitled to exemption from the audit requirement in Section 477 of the Companies Act 2006 for the period ending 24 May 2023. No member of the Charity Company has deposited a notice, pursuant to Section 476, requiring an audit of these accounts.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) (effective 1 January 2015).

The Directors approved the Financial Statements on 20th February 2024.

J de Cadenet Trustee and Director



Director - World Protection for Dogs and Cats in the Meat Trade

WORLD PROTECTION FOR DOGS AND CATS IN THE MEAT TRADE

Notes to the Financial Statements

For Year Ending 24 May 2023

Accounting Policies

Accounting Convention

These financial statements have been prepared under the historic cost convention.

The accounts have been prepared in accordance with relevant accounting standards, the Statement of Recommended Practice: applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) and the Companies Act 2006.

1. Income

Income is recognised when received, invoiced, or claimed for and grants which have been approved in principle. Restricted Funds relate to funds raised for a specific purpose. In this report they are for dogs sponsored/spay and neuter and emergency veterinary care in China and for the rescue of dogs at the Chinese Yulin Meat Festival. The charity received an award grant of £8406 from Supreme Master TV to be used as unrestricted funds. The charity received a generous legacy of £33000 from the Estate of Maura Redmond to be used as unrestricted funds.

2. Taxation

WPDCMT is not liable for taxation as it holds charitable status.

3. Creditors

There are currently no creditors falling due within 1 year.

4. Fixed Assets

The Charity holds no Fixed Assets.

5. Trustee Directors

None of the Trustee Directors received any emolument from the Charity during this year. J de Cadenet received £559 as reimbursement for purchasing campaign material for Dogs Fest in the previous year.

6. Related Party Transactions

There were no related party transactions in this or the previous year.